

ASHEBORO CITY BOARD OF EDUCATION

April 19, 2012

7:30 p.m.

Asheboro High School

Professional Development Center

***6:00 p.m. – Policy Committee**

***6:45 p.m. – Finance Committee Meeting**

I. Opening

- A. Call to Order
- B. Moment of Silence
- C. Pledge of Allegiance – Rocio Belman, 5th Grade Member of the Flag Corps, Balfour Elementary School
- *D. Approval of Agenda

II. Special Recognition and Presentations

- A. Community Partner Spotlight – Justin Allman, North Ridge Church
- B. Board Spotlight – Balfour Elementary School

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 – March 8, 2012, March 16, 2012, and March 26, 2012
- B. Technology Plan
- C. Personnel
- D. Discard Bid Approval
- E. Budget Amendments State 03, Federal 04
- F. 2011-12 Audit Contract
- G. Public School Building Capital Fund Application
- H. NC Lottery Fund Applications
- I. Asheboro High School DECA Field Trip

V. Information, Reports and Recommendations

- A. Carolina College Advising Corps
- B. ~~NC Waiver for Flexibility from Sanctions of No Child Left Behind~~
- C. Policies
 - Policy 1710/4021/7230 – Prohibition Against Discrimination, Harassment, and Bullying
 - Policy 1720/4015/7225 – Discrimination, Harassment, Bullying , and Hazing Complaint Procedure
 - Policy 1730/4022/7231 – Nondiscrimination on the Basis of Disabilities
 - Policy 2342 – Voting Methods
 - Policy 3000 – Goals and Objectives of the Educational Program

- Policy 4110 – Immunization and Health Requirements for School Admission
 - Policy 6315 – Drivers
 - Policy 6320 – Use of Student Transportation Services
 - Policy 6321 – Bus Routes
 - Policy 7405 – Extra-Curricular and Non-Instructional Duties
- D. Recommendations for Asheboro City Schools' Advanced Placement Program

VI. Action Items

- *A. Policies**
- Policy 4202/5029/7272 – Service Animals in Schools
 - Policy 7335 – Employee Use of Social Media
- *B. 2010-2011 Audit Report**
- *C. Recommendations for Asheboro City Schools' Advanced Placement Program**
- *D. NC Waiver for Flexibility from Sanctions of No Child Left Behind**

VII. Superintendent's Report/Calendar of Events

- A. Calendar of Events
- B. Points of Pride
- C. 2011-12 Board Goals/Annual Milestones

VIII. Board Operations

- A. Important Dates to Remember:**
- NSBA Annual Conference – April 21-23, 2012, Boston, MA
 - Reception in Honor of Old Balfour School (ECDC) – April 26, 2012, 5:30-6:30 p.m.
 - Budget Session – April 26, 2012, 7:00 p.m.
 - Mayor's Breakfast – May 3, 2012, 6:45 a.m., AVS Banquet Centre
 - Teacher Appreciation Week, May 7-11, 2012
 - Teacher of the Year Banquet – May 23, 2012, 6:00 p.m., Pinewood County Club
 - Summer Board Retreat – June 25, 2012, 5:30 – 8:30 p.m., Professional Development Center

IX. Adjournment

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

ASHEBORO CITY BOARD OF EDUCATION
April 19, 2012
7:30 p.m.
Asheboro High School
Professional Development Center

Addendum

- I. **Opening**

- IV. ***Consent Agenda**
 - C. Personnel
 - G. Public School Building Capital Fund Application

- V. **Information, Reports and Recommendations**
 - ~~B.~~ NC Waiver for Flexibility from Sanctions of No Child Left Behind
 - D. Recommendations for Asheboro City Schools' Advanced Placement Program

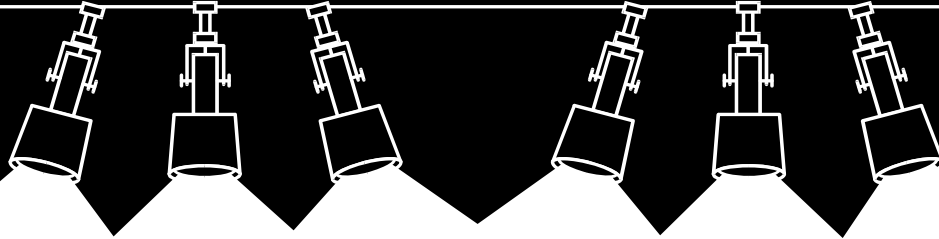
- VI. **Action Items**
 - ~~*C.~~ Recommendations for Asheboro City Schools' Advanced Placement Program
 - *D. NC Waiver for Flexibility from Sanctions of No child Left Behind

- IX. **Adjournment**

Mission Statement

We are committed to providing quality learning opportunities for all students in a safe and inviting environment so that our students can become successful lifelong learners, prepared for 21st century global citizenship.

April 19, 2012



Community Partner Spotlight:

This evening we are pleased to recognize Justin Allman as our Community Partner Spotlight this evening. Justin is a member of North Ridge Church who has faithfully coordinated the “packing” of the back packs this year at Balfour School. This is an invaluable service to our students who do not have enough food at home to eat over the weekend. Thank you Justin, and your Sunday school class for supporting this project and our students.

Board Spotlight:

Tonight’s spotlight will feature 3rd grade Balfour students Mary Vargas and Ellyrae Campbell and their project “Diameters In the Sky.” They created a scale model of the Solar System and investigated how the planets compare in size. They presented their findings to their classmates using voice thread and invited their comments and collaboration.

Minutes of the Asheboro City Board of Education

March 8, 2012

Policy Committee

The Policy Committee convened at 6:00 PM in the Professional Development Center with the following members present:

Jane Redding	Gustavo Agudelo	Steve Jones
Chris Yow	Phillip Cheek	Archie Priest

Staff members present were: Dr. Diane Frost, Dr. Tim Allgood, Jennifer Smith, Dr. Hazel Frick, Pam Johnson and Dr. Brad Rice.

Mr. Yow called the meeting to order at 6:00 PM and Dr. Rice began review of the agenda.

- Policy 1710/4021/7230 – Prohibition Against Discrimination, Harassment and Bullying
 - Statement added that mentions the Boy Scouts and includes requirements based on the Boy Scouts Act
- Policy 1720/4015/7225 Discrimination, Harassment, Bullying and Hazing Complaint Procedure
 - Minor wording changes
- Policy 1730/4022/7231 – Nondiscrimination on the Basis of Disabilities
 - Minor change to position title
 - Section added regarding Section 504 students and procedures
- Policy 4110 – Immunization and Health Requirements for School Admission
 - Change made to who maintains records and removed outdated dates as needed
 - Removed statements regarding Governor’s Commission on Early Childhood Vision Care which no long exists.
 - Section added regarding children of military families
- Policy 6315 – Drivers
 - Activity buses are now included in this policy
 - Statement regarding Bluetooth will be included as a specific example of “related technology”
- Policy 6320 – Use of Student Transportation Services
 - Statement added to include safety training on activity buses
- Policy 6321 – Bus Routes
 - Section added about parental notification of school bus arrival times – ACS is already in compliance
- Policy 2342 – Voting Methods
 - Additions made to policy regarding member votes and ballot destruction based on recommendations from the SBA
- Policy 3000 – Goals and Objectives of the Educational Program

- Accreditation statement added to policy along with minor wording changes
- Policy 7405 – Extra-Curricular and Non-Instructional Duties
 - Replaced “State Standard Course of Study” with “Common Core State Standards and NC Essential Standards”

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

With no further business, the meeting was adjourned at 6:35 PM.

Finance Committee

The Finance Committee convened at 6:45 p.m. in the Professional Development Center conference room with the following board members present:

Kelly Harris, Chairman	Kyle Lamb
Linda Cranford	Archie Priest
Joyce Harrington	Jane Redding
Gidget Kidd	

Staff members present were: Dr. Diane Frost and Harold Blair.

Chairman Harris called the meeting to order and referred to Mr. Blair to begin the meeting. Mr. Blair presented budget projections for 2012-2013 including loss of federal funding and increase in the state discretionary reduction. Mr. Blair then demonstrated the new Employee Portal which allows employees to view pay checks and other information online.

There being no further business, the meeting adjourned at 7:15 p.m.

Board of Education

Opening

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

Jane Redding, Chairman	Steve Jones
Gustavo Agudelo	Kyle Lamb
Linda Cranford	Archie Priest
Dr. Kelly Harris	Joyce Harrington
Chris Yow	Phillip Cheek

Archie Smith, Jr., Attorney

Board member absent was Gidget Kidd.

Staff members present were Dr. Diane Frost, Jennifer Smith, Harold Blair, Carla Freemyer, Mike Mize, Dr. Brad Rice, Dr. Hazel Frick, Dr. Tim Allgood, Pam Johnson, Wendy Rich, and Julie Pack.

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

Following a moment of silence led by Chairman Redding, Asheboro High School AFJROTC Color Guard Team members Cadets Lt. Austin Stanley, Lt. Yasmin Alejandro, Lt. Emmanuel Montes De Oca, and Staff Sgt. Adam Holland presented the colors. Cadet Lt. Col. Mauricio Diaz led the pledge of allegiance.

Mr. Lamb made a motion to approve the agenda, seconded by Mr. Priest, and the agenda was unanimously approved by the Board.

Special Recognition and Presentations

The Board of Education's spotlight was the Asheboro High School Jazz Band under the direction of Mr. Phil Homiller. The band played a few selections featuring several award winning student musicians.

Dr. Timothy Allgood introduced John Thornburg, a senior who won the individual NC High School State Wrestling championship in the 3A division for the 160 lb. weight class. John finished the season with a 40-3 record. Congratulations were expressed to John for all his outstanding athletic and academic awards.

Tom Quinn recognized Charles W. McCrary Elementary School for receiving the HealthierUS challenge Bronze Award. The award recognizes excellence in nutrition, health, and fitness at the school level. Only 3% of the schools in the nation have qualified for the award program.

Public Comments

Chairman Redding opened the floor to public comments; no one signed up to address the Board.

Upon motion by Ms. Cranford, seconded by Mr. Lamb, the Consent Agenda was unanimously approved by the Board.

Consent Agenda

The following items under the Consent Agenda were approved:

**Approval of Minutes – February 9, 2012*

**Personnel*

RESIGNATIONS/RETIREMENTS/SEPARATIONS

<u>Name</u>	<u>School/Subject</u>	<u>Effective</u>
Covey, Walter	DLL/Custodian	4/30/12
Davis, Ronald	NAMS/Custodian	2/15/12

APPOINTMENTS

<u>Name</u>	<u>School/Subject</u>	<u>Effective</u>
Adams, Tammy	AHS/Instr. Assistant	2/15/12
Hayes, Christopher	NAMS/Custodian	2/28/12
Hildreth, Misty	SAMS/Science	4/2/12
Kivett, Roger	DLL/Custodian	3/5/12
Biaggi, Emmi	Sub. - \$69.00 day	3/1/12
Butler, Justin	Sub. - \$69.00 day	1/23/12
Carter, Casey	Sub. - \$69.00 day	3/1/12
Cox, Tonya	Sub. - \$69.00 day	3/1/12

Hill, Lorie	Sub. - \$69.00 day	3/1/12
Hodges, Kristen	Sub. - \$69.00 day	3/1/12
Hunter, Elaina	Sub. - \$69.00 day	3/1/12
Hutchinson, April	Sub. - \$69.00 day	3/1/12
Lawson, Aaron	Sub. - \$69.00 day	3/1/12
Leviner, Kenneth	Sub. - \$90.00 day	3/1/12
O'Boyle, Katherine	Sub. - \$69.00 day	3/1/12
Martinez, Emmanuel	Sub. - \$69.00 day	3/1/12
Minser, Reagan	Sub. - \$69.00 day	3/1/12
Nguyen, Maylin	Sub. - \$69.00 day	3/1/12
Richardson, Gary	Sub. - \$69.00 day	3/1/12
Tankersley, Taylor	Sub. - \$69.00 day	3/1/12
Walton, Annette	Sub. - \$90.00 day	3/1/12
White, Elizabeth	Sub. - \$69.00 day	3/1/12
Troyer, Thomas	Sub. -\$69.00 day	3/5/12

**Asheboro High School Field Trip Request* (A copy of this field trip request will become a part of these minutes.)

**Surplus Sale List* (A copy of the Surplus Sale List will become a part of these minutes)

**PAGE Field Trip Request* (A copy of this field trip request will become a part of these minutes.)

Information, Reports and Recommendations

Dr. Frick presented, for 30-day review, the following policies:

- Policy 4204/5029/7272 – Service Animals in Schools
- Policy 7335 – Employee Use of Social Media

Action Items

Following a 30-day review, a motion was made by Ms. Harrington and seconded by Mr. Jones, to approve the following board policies:

- Policy 3101 – Dual Enrollment
- Policy 3110 – Innovation in Curriculum and Instruction
- Policy 7820 – Personnel Files
- Policy 7930 – Professional Employees: Demotion and Dismissal
- Policy 7950 – Probationary Teachers: Nonrenewal

The motion passed unanimously. (A copy of the policies will become a part of these minutes.)

Dr. Frost presented the Pre-Kindergarten Resolution that was adopted by the North Carolina State Board of Education on March 1, 2012. The resolution supports high quality pre-K programs for at-risk children and for public schools to remain as contract administrators for the NC Pre-K program. A motion was made by Ms. Cranford and seconded by Ms. Harrington for ACS Board of Education to adopt this resolution. The motion passed unanimously. (A copy this resolution will become a part of these minutes.)

Superintendent's Report/Calendar of Events

Carla Freemyer reported on the Calendar of Events noting the following: Randolph County Board of Commissioners Meeting on March 12 at 6:00 p.m.; 5th grade parent FAN workshop on March 12 at 6:30 p.m.; budget sessions March 26 and April 26; Preparing for college for Latino parents workshop on March 26; ACS Digital learning Expo on April 3; Kindergarten Orientation April 3; District Expert Project Fair on April 18; and the Elementary Choral Festival Concert on April 20.

Ms. Freemyer reviewed the latest edition of Points of Pride highlighting several student and staff recognitions.

Superintendent Frost presented an update on the 2011-2012 Asheboro City Schools' Strategic Plan goals.

Board Operations

Chairman Redding reminded members of the Board of the following important dates:

- Randolph County Board of Commissioners Mtg. – March 12, 2012
- Budget Work Session – March 26, 2012
- ACS Digital Learning Expo – April 3, 2012
- April 19, 2012, Board of Education Meeting
- NSBA Annual Conference – April 21-23, 2012, Boston, MA

Adjournment

There being no further business, a motion was made by Mr. Lamb, seconded by Mr. Priest, and unanimously approved by the Board, to adjourn at 8:15 p.m.

Chairman

Secretary

Minutes of the Asheboro City Board of Education
March 16, 2012
Special Session
7:30 a.m.

The Asheboro City Board of Education met in a special session at 7:30 a.m. at the Central Office Board Room with the following members present:

Jane Redding, Chair	Kelly Harris
Gidget Kidd	Phillip Cheek
Archie Priest, Jr.	Linda Cranford
Steve Jones	Kyle Lamb
Gustavo Agudelo	

Board members absent were Chris Yow and Joyce Harrington.

Staff members present were Dr. Diane Frost, Dr. Tim Allgood, Jennifer Smith, Harold Blair, Dr. Brad Rice, Dr. Hazel Frick, Carla Freemyer, and Mike Mize.

Chairman Redding called the meeting to order and referred to Dr. Frost to begin the meeting.

Dr. Frost requested board approval of the following administrative contracts:

<u>Name</u>	<u>School/Subject</u>	<u>Effective</u>
Lyons, Charlie	South Asheboro Middle/Principal	7/1/12 – 6/30/16
Toth, Dr. Brian	Asheboro High School/Principal	7/1/12 – 6/30/16

A motion was made by Steve Jones and seconded by Phillip Cheek, and unanimously approved by the Board to approve the new principals as presented.

There being no further business a motion was made by Gidget Kidd and seconded by Kyle Lamb to adjourn at 7:35 a.m.

Chairman

Secretary

Minutes of the Asheboro City Board of Education
March 26, 2012
7:00 p.m.
Budget Work Session

The Asheboro City Board of Education met in a budget work session on Monday, March 26, 2012, at the Professional Development Center with the following members present:

Jane Redding, Chairman	Joyce Harrington
Kyle Lamb	Linda Cranford
Gustavo Agudelo	Phillip Cheek
Dr. Kelly Harris	

The following members were absent: Gidget Kidd, Steve Jones, Chris Yow, and Archie Priest, Jr.

Staff members present were: Dr. Diane Frost, Harold Blair, Dr. Tim Allgood, Mike Mize, Jennifer Smith, and Carla Freemyer. Additional staff present was Kristen Wright, Assistant Finance Officer.

Chairman Redding turned the meeting over to Superintendent Frost. Dr. Frost asked Mr. Mize to introduce John Sinnett of Smith Sinnett Architecture. Mr. Sinnett then presented to the Board conceptual drawings for the new Early Childhood Development Center that was approved for construction by the Randolph County Commissioners on March 12, 2012. Mr. Lamb made a motion to approve the conceptual drawings as presented by Mr. Sinnett, seconded by Dr. Harris, and unanimously approved by the board. (A copy of the drawings will become a part of these minutes.)

Mr. Blair reviewed the 2011-2012 budget accomplishments and provided budget considerations for 2012-2013.

Dr. Allgood updated the board members on the 2012-2013 calendar. Asheboro City Schools had requested a waiver of five instructional days to be used for mandatory staff development. The Department of Public Education has approved the waiver and the final calendar will be printed and posted on Asheboro City Schools' website.

Board members were reminded there would be another budget work session on April 26, 2012, 7:00 p.m., at the Professional Development Center.

There being no further business, Mr. Lamb made a motion, seconded by Mr. Cheek, to adjourn the meeting at 8:31 p.m.

Chairman

Secretary

2012-2014-LEA/Charter Technology Plan

Approval Checklist

Complete	NCSSTP Elements	Components
<input checked="" type="checkbox"/>	Signature Page	Preliminary Components
<input checked="" type="checkbox"/>	Title Page	
<input checked="" type="checkbox"/>	Table of Contents	
<input checked="" type="checkbox"/>	Committee List	
<input checked="" type="checkbox"/>	Vision Statement/Narrative	
<input checked="" type="checkbox"/>	Strategic Priorities Narrative	
<input checked="" type="checkbox"/>	Priority 1 Elements Complete*	1. The plan establishes clear goals and a realistic strategy for using telecommunications and information technology to improve education. 3. The plan includes an assessment of the telecommunication services, hardware, software, and other services that will be needed to improve education.
<input checked="" type="checkbox"/>	Priority 2 Elements Complete*	
<input checked="" type="checkbox"/>	Priority 3 Elements Complete*	
<input checked="" type="checkbox"/>	AMTR (Annual Media and Technology Report) Complete and Periodically updated	Count/Inventory requirement
<input checked="" type="checkbox"/>	Priority 4 Elements Complete*	2. The plan has a professional development strategy to ensure that staff knows how to use these new technologies to improve education.
<input checked="" type="checkbox"/>	Priority 5 Elements Complete*	
<input checked="" type="checkbox"/>	Utilization of Cloud Resources	4. The plan includes an evaluation process that enables the school to monitor progress toward the specified goals and make mid-course corrections in response to new developments and opportunities as they arise
<input checked="" type="checkbox"/>	Alignment to 3 key initiatives	
<input checked="" type="checkbox"/>	Use of required evaluation tools	
<input checked="" type="checkbox"/>	All objectives measureable	
<input checked="" type="checkbox"/>	All addressed	Appendix A: Required Policies
<input checked="" type="checkbox"/>	Current	
<input checked="" type="checkbox"/>	Board approval dates included	
<input checked="" type="checkbox"/>	LEA Policy Noted and Posted	

***Questions answered in narrative, alignments complete, targets addressed.**

Notes:

REQUIRED SUBSTANTIVE COMPONENTS
OF THE
LOCAL SCHOOL DISTRICT TECHNOLOGY PLAN

Schools, school districts, and libraries that want to apply for Schools and Libraries support, commonly referred to as "E-rate," must first prepare a technology plan. Beginning with FY2011, technology plans are required only for Priority 2 services (Internal Connections and Basic Maintenance of Internal Connections). An approved technology plan sets out how information technology and telecommunications infrastructure will be used to achieve educational goals, specific curriculum reforms, or library service improvements.

A technology plan designed to improve education should cover the entire funding year (July 1 to June 30) but not more than three years. The plan must contain the following elements:

- **Goals and realistic strategy for using telecommunications and information technology**
 - **A professional development strategy**
 - **An assessment of telecommunication services, hardware, software, and other services needed**
 - **Ongoing evaluation process**
- Policies**

The technology plan must be approved by a USAC-certified technology plan approver before discounted services can begin. The state is the certified technology plan approver for libraries and public schools. www.usac.org, August, 2011.

LEA/Charter Name:	Asheboro City Schools
LEA/Charter Number:	761
Superintendent Name:	Dr. Diane Frost
Superintendent Signature	
Local Board Chair Name:	Jane Redding
Local Board Chair Signature:	
Person of Contact:	Marty Williams
Telephone:	336-318-1002
Contact Email:	mwilliams@asheboro.k12.nc.us



Asheboro City Schools

...the subject is excellence

Asheboro City Schools Technology Plan

2012-2014

Draft November 2011
Final July 2012

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LEA NAME
Technology Planning Committee/MTAC

Member	Job Title/Position
Dr. Diane Frost	Superintendent
Gidget Kidd	Member Board of Education
Jennifer Smith	Asst. Superintendent for Curriculum & Instruction
Harold Blair	Director of Finance and Technology
Lee Clark	Network Systems Analyst
Gene Hamrick	Computer Systems Specialist
Chris Butler	Asst. Principal, AHS
Laura Holland	Media Coordinator, AHS
Carla Shinn	Media Coordinator, AHS
Kellie Garcia	Media Coordinator, GBT Elem.
Barry Barber	Technology Facilitator, SAMS
Jay Williams	Technology Facilitator, NAMS
Wendy Graham	Technology Facilitator, BAL
Kathy Malpass	Technology Facilitator, LPS
Rebecca Redding	Parent
Kelly Shipley	Parent
Tracey Walden	Parent
Kathy Landis-Mullis	Teacher
Chandra Manning	Teacher
Ross Holt	Dir. of Asheboro Public Library
Elizabeth Vidrine	Randolph Community College, Information Technology Librarian

**Asheboro City Schools Technology Plan
2012-2014**

Vision Statement

Asheboro City Schools Vision – Asheboro City Schools (ACS) will be a system of excellence where every student graduates, and is globally competitive for careers, college, and citizenship.

Asheboro City Schools Mission – We are committed to providing high quality learning opportunities for all students in a safe and inviting environment so that our students can become successful lifelong learners, prepared for 21st century global citizenship.

Technology Vision – Students will use engaging technologies in collaborative, inquiry-based learning environments guided by teachers who use the power of technology to assist them in transforming knowledge and skills into products, solutions, and new information.

**Asheboro City Schools Technology Plan
Strategic Priorities
2012 – 2014**

Shared Services Model

Asheboro City Schools will participate in the N. C. shared services model and school connectivity program. We, in partnership with the State, will explore how to further leverage economies of scale to provide excellence in access to digital resources for students and employees.

Universal Access to Personal Teaching and Learning Devices

Asheboro City Schools provides 1:1 laptop access in grades 6-12 and approximately 2:1 in our elementary schools. Our priority and challenge will be to determine how to best sustain our high level of access to devices for teaching and learning.

Access to Digital Teaching and Learning Resources, Including Digital Textbooks

Asheboro City Schools will focus on the effective use of digital resources (web-based, state provided, and purchased) for technology-based solutions that engage and empower students and staff.

Model of Technology-Enabled Professional Development

The priority for Asheboro City Schools is to align professional development strategies for Race to the Top, the Common Core/N. C. Essential Standards, RTI, and PLC collaboration. Effective use of 21st Century tools is imperative for this work.

21st Century Leadership for Your LEA/Charter

The leadership for Asheboro City Schools understands that technology is essential to meeting our district goals and will continue to focus on providing ubiquitous access to technology in order to transform teaching and learning and prepare students for their future. We will strengthen partnerships and revise policies/procedures to support leadership in our classrooms, schools, and district.

Strategic Priority 1: A Statewide Shared Services Model

Essential Questions for Asheboro City Schools

How can a Statewide Shared Services Model assist in shifting primary support from infrastructure to instructional needs?

Current Status and Moving Forward

ACS uses NCREN for Internet access. WAN fiber connectivity is by Time Warner. We maintain 25 servers and both a wired and wireless network infrastructure. Our LAN and WAN manage and support approximately 600 employees, 4500 students, and over 5400 computers. We receive e-rate funding for our telecommunications and Internet access. We use M86 for filtering, Vexira antivirus software, and a have a managed SonicWall firewall service. We have participated in interviews, meetings, and webinars discussing the NC Cloud initiative.

As required by Race to the Top, we will incorporate the state infrastructure blueprint into our technology plans and look forward to participating in the shared services model.

As we move forward, we will:

- Investigate state firewall and content filter for possible adoption
- Continually fine tune for optimal network performance (capacity and disaster recovery, bandwidth, filtering, antivirus, storage, backup)
- Update to gigabit core switches at the elementary schools
- Continue e-rate compliance
- Edit policies as necessary for requirements of COPPA, CIPA, and Protecting Children in the 21st Century act by July 1, 2012

Alignment to Other Plans and Initiatives:

Strategic Priority 1: A Statewide Shared Services Model

Asheboro City Schools will utilize and align with the following key initiatives/plans to reach for the vision and complete the strategic priorities of our plan...

ACRE

Participation in the statewide shared services will help Asheboro City Schools provide and manage extensive technology services. This enables ACS to focus more resources on curriculum and instructional delivery.

Career and College Ready, Set, Go!

See RttT objectives

Race to the Top Local and State Scopes of Work

Objective (A)(2) 1.1: Incorporate the state infrastructure blueprint into technology plans.

Objective (A)(2) 2.1: Implement the infrastructure blueprint.

Asheboro City Schools Strategic Plan

Every student uses technology to access and demonstrate new knowledge and skills.

1. Statewide Shared Services Model (Infrastructure)

Suggested Goals/Targets	Yearly Evaluation		DPI Use
	Year 1 July 1, 2012 – June 30, 2013	Year 2 July 1, 2013 – June 30, 2014	
Promote/maintain innovative funding model by utilizing NCEdCloud offerings and alternatives	Identify and implement available State Shared Services that benefit ACS based on efficiency, agility, innovation, and economies of scale Superintendent CO Technology Department	Identify and implement available State Shared Services that benefit ACS based on efficiency, agility, innovation, and economies of scale Superintendent CO Technology Department	Compare LEA and cloud services and costs Log of use of cloud components

<p>Maximize E-rate in support of instructional programs</p>	<p>Provide WAN and telecommunications connectivity throughout the district using e-rate funding</p> <p>Dir. Of Finance & Technology Computer Systems Specialist Instructional Tech. Lead Teacher</p>	<p>Provide WAN and telecommunications connectivity throughout the district using e-rate funding</p> <p>Dir. Of Finance & Technology Computer Systems Specialist Instructional Tech. Lead Teacher</p>	<p>E-rate application forms E-rate funding letters</p> <p>Comparison matrix</p>
<p>Provide content filtering in accordance with the Children's Internet Protection Act (CIPA).</p>	<p>Continue providing content filtering per CIPA requirements</p> <p>Dir. Of Finance & Technology Computer Systems Specialist Network Systems Analyst</p>	<p>Continue providing content filtering per CIPA requirements</p> <p>Dir. Of Finance & Technology Computer Systems Specialist Network Systems Analyst</p>	<p>Data log reports and monitoring Anecdotal data from staff and students Copies of Pos and invoices</p>

Strategic Priority 2: Universal Access to Personal Teaching and Learning Devices

Essential Questions

What is universal access to personal teaching and learning devices?

Why do our teachers and students need access to personal teaching and learning devices?

Current Status and Moving Forward

Ubiquitous access to learning devices and high-quality digital resources is essential to create the flexible and personal learning environments our students need. In ACS, due to progressive leadership and the impetus from the IMPACT IV grant, we have been able to provide excellent access to technology as follows:

Schools	Access
Asheboro High School North Asheboro Middle School South Asheboro Middle School	1:1
Balfour Elementary School C. W. McCrary Elementary School D.L. Loflin Elementary School G. B. Teachey Elementary School Lindley Park Elementary School	ave. 2.5:1

Additionally, each classroom has an interactive whiteboard, document camera, and laptop instructional station. We have a robust wireless network in each school.

As we move forward, we will:

- Sustain access to learning devices
- Explore potential of emerging devices and trends
- Monitor/update wireless infrastructure
- Explore bring your own device or other alternatives to sustain 1:1

Alignment to Other Plans and Initiatives:

Strategic Priority 2: Universal Access to Personal Teaching and Learning Devices

Asheboro City Schools will utilize and align with the following key initiatives/plans to reach for the vision and complete the strategic priorities of our plan...

ACRE

Compliance with ACRE necessitates that ACS provides broad and effective access to teaching and learning devices to support the required assessments, meet new standards, and provide a viable curriculum.

Career and College Ready, Set, Go!

See RttT objectives

Race to the Top Local and State Scopes of Work

Objective (A)(2) 3.1: Provide and support student, teacher, administrator access to Learner Management System, Learning Object Repository, and web collaboration tools.

Objective (C)(3) 1.2: Utilize LEA/Charter and school technology funds to enhance school and LEA/Charter technology infrastructure to facilitate online real-time assessments at each school.

Asheboro City Schools Strategic Plan

Every student uses technology to access and demonstrate new knowledge and skills.

Priority 2: Universal Access to Personal Teaching and Learning Devices

Suggested Goals/Targets	Year 1	Year 2	Yearly Evaluation	
	July 1, 2012 – June 30, 2013	July 1, 2013 – June 30, 2014	Evaluation Method(s)	DPI Use
Develop a comprehensive sustainable LEA plan for universal access.	Incorporate shared services as indicated in RttT plan to provide access to application, network, and enterprise services. Dir. Of Finance & Technology Computer Systems Specialist Network Systems Analyst Instructional Tech. Lead Teacher	Incorporate shared services as indicated in RttT plan to provide access to application, network, and enterprise services. Dir. Of Finance & Technology Computer Systems Specialist Network Systems Analyst Instructional Tech. Lead Teacher	Reduced costs for services Ability to quickly scale services to meet demand	

<p>Communicate your plan to all stakeholders.</p>	<p>Present overview of technology plan at Board of Education meeting</p> <p>Post technology plan on district website</p> <p>Superintendent Dir. Of Finance & Technology Computer Systems Specialist Network Systems Analyst Instructional Tech. Lead Teacher</p>	<p>Post technology plan on district website</p> <p>Superintendent Dir. Of Finance & Technology Computer Systems Specialist Network Systems Analyst Instructional Tech. Lead Teacher</p>	<p>Board meeting agenda</p> <p>Plan available on district website</p>
<p>Utilize Personal Learning Devices to promote student owned learning.</p>	<p>Study pros and cons of Bring Your Own Device (BYOD) models</p> <p>Superintendent Dir. Of Finance & Technology Computer Systems Specialist Network Systems Analyst Instructional Tech. Lead Teacher</p> <p>Maintain 1:1 access</p> <p>Superintendent Asst. Superintendent C. & I. CO Technology Department Administrators</p>	<p>Implement pilot of BYOD in designated classes</p> <p>Superintendent Dir. Of Finance & Technology Computer Systems Specialist Network Systems Analyst Instructional Tech. Lead Teacher</p> <p>Maintain 1:1 access</p> <p>Superintendent Asst. Superintendent C. & I. CO Technology Department Administrators</p>	<p>BYOD Plan Anecdotal data</p> <p>AMTR Laptop checkout data</p>

Strategic Priority 3: Statewide Access to Digital Teaching and Learning Resources, Including Digital Textbooks

Essential Questions

Why do teachers and students need access to digital teaching and learning devices?

What are open educational resources and how can they be used?

How can access to these resources be increased in our LEA?

Current Status and Moving Forward

We know that our students in middle and high school are using some sort of media almost constantly. The proliferation of devices, resources, and applications continues to grow, almost exponentially, so there will be a big demand for access to digital resources. Our students need this access to prepare for college, career, and life itself.

As we continue to implement our 1:1 learning initiative in grades 6-12 and increased access to laptops in our elementary schools, we also continue to seek out, explore, and use a plethora of digital learning resources. Asheboro High School and North Asheboro Middle School are using Moodle as the learning management system. South Asheboro Middle School is using Edmodo. Staff and students at all schools use a variety of web-based utilities. Media and technology staff promote the use of the many excellent resources provided by NC Wise Owl. Discovery Streaming is used in all schools. LearnNC provides the digital textbook for North Carolina history. Teachers use the resources found in Intel and Thinkfinity. We are starting to add ebooks to our library collections. We have a subscription to EduVision so that we can post our own video content and livestream school events. Teachers have been using SMART Notebook software for several years. The student laptops have SMART Notebook Student edition which provides productivity and presentation tool. It is apparent that the use of digital resources will continue to grow rapidly and often provide an affordable alternative to print. We use a mix of open source and purchased applications to meet the needs of our students and look to increase opportunities for to make more information and resources available and affordable to students, parents, and families.

As we move forward, we will:

- Increase digitally-rich learning as students use appropriate digital tools, content and resources as for productivity, creativity, and solving problems.
- Study alternatives to textbook purchases.
- Leverage emerging communications and collaboration tools to create and personalize learning networks.
- Participate in Instructional Improvement System (IIS) as resources become available

Alignment to Other Plans and Initiatives:

Strategic Priority 3: Statewide Access to Digital Teaching and Learning Resources, Including Digital Textbooks

ACRE

Compliance with ACRE necessitates that ACS provides broad and effective access to teaching and learning devices to support the required assessments, meet new standards, and provide a viable curriculum.

Career and College Ready, Set, Go!

See RttT objectives

Race to the Top Local and State Scopes of Work

Objective (C)(3) 1.4: Work as partners with DPI staff to incorporate the IIS into the daily operational aspects of school.

Asheboro City Schools Strategic Plan

Every student uses technology to access and demonstrate new knowledge and skills.

Suggested Goals/Targets	Year 1	Year 2	Yearly Evaluation	
	July 1, 2012 – June 30, 2013	July 1, 2013 – June 30, 2014	Evaluation Methods(s)	DPI Use
Shift from traditional print and paper-based resources to affordable, current online resources	Research alternatives to textbooks Asst. Superintendent for Cur. & Instruction Dir. High School Cur. Elem. School Cur. CO Tech. Staff	Continue expanded use of high-quality digital resources Asst. Superintendent for Cur. & Instruction Dir. High School Cur. Elem. School Cur. CO Tech. Staff	Resource logs STNA survey Speak Up Survey	
Utilize procured resources such as NC WiseOwl, and other open education resources	Continue to use the NCWiseOwl resources, subscription products, and open source applications for student projects and creativity Asst. Superintendent C. & I. Dir. High School Cur.	Continue to use the NCWiseOwl resources, subscription products, and open source applications for student projects and creativity Asst. Superintendent C. & I. Dir. High School Cur.	Documentation of use by technology facilitators and media coordinators AMTR	

	<p>Elem. School Cur. CO Tech. Staff Media Coordinators Technology facilitators Administrators Teachers</p>	<p>Elem. School Cur. CO Tech. Staff Media Coordinators Technology facilitators Administrators Teachers</p>	
	<p>Continue use of Case21 for benchmark testing to identify individual and class needs</p>	<p>Continue use of Case21 for benchmark testing to identify individual and class needs</p>	<p>Benchmark data reports</p>
	<p>Asst. Superintendent C. & I. Administrators Teachers</p>	<p>Asst. Superintendent C. & I. Administrators Teachers</p>	
<p>Use digital content aligned specifically to Common Core and NC Essential Standards</p>	<p>Utilize the high level components of the Instruct. Improvement System (IIS) as they become available.</p>	<p>Support the use of high level components of the Instruct. Improvement System (IIS) as they become available.</p>	<p>Log of use of resources and data available in IIS portal</p>
	<p>Asst. Superintendent C. & I. CO Tech. Department</p>	<p>Asst. Superintendent C. & I. CO Tech. Department</p>	
	<p>Increase digital collections in media centers</p>	<p>Increase digital collections in media centers</p>	
	<p>CO Media and Tech Lead Teacher Media Coordinators</p>	<p>CO Media and Tech Lead Teacher Media Coordinators</p>	<p>AMTR Destiny Reports</p>
<p>Expand opportunities for digitally-rich learning, productivity, creativity, and</p>	<p>Continue to provide support for a wide-variety of applications to be used in student projects</p>	<p>Continue to provide support for a wide-variety of applications to be used in student projects</p>	<p>Links to resources</p>

<p>collaboration</p>	<p>CO Tech. Staff Media Coordinators Technology facilitators Teachers</p> <p>Identify and share emerging digital tools that support the CC/NCES</p> <p>Asst. Superintendent C. & I. Dir. High School Cur. Elem. School Cur. Specialist CO Tech. Staff Media Coordinators Technology Facilitators</p> <p>Embed digital citizenship lessons in content to enable students to make smart, safe, and ethical choices</p> <p>Administrators Media Coordinators Technology Facilitators Teachers</p>	<p>CO Tech. Staff Media Coordinators Technology facilitators Teachers</p> <p>Identify and share emerging digital tools that support the CC/NCES</p> <p>Asst. Superintendent C. & I. Dir. High School Cur. Elem. School Cur. CO Tech. Staff Media Coordinators Technology Facilitators</p> <p>Embed digital citizenship lessons in content to enable students to make smart, safe, and ethical choices</p> <p>Administrators Media Coordinators Technology Facilitators Teachers</p>	<p>Software installed on student laptops Student projects Links to resources</p> <p>Software installed on student laptops Student projects</p> <p>Lesson plans/dates</p>
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Increase opportunities for ACS families to access digital resources	Explore options for low cost Internet access	Implement low cost option if one is identified as feasible	Table of available options and costs
	CO Tech. Dept.	CO Tech. Dept.	
	Offer workshops for parents to explore digital resources their children are using instructionally	Offer workshops for parents to explore digital resources their children are using instructionally	Agendas Attendance rosters Workshop Evaluations
	Instruct. Tech lead teacher Media Coordinators Technology Facilitators	Instruct. Tech lead teacher Media Coordinators Technology Facilitators	

Strategic Priority 4: A Statewide Model of Technology-Enabled Professional Development

Essential Questions

How do teachers, administrators, and staff work with colleagues to guide our LEA toward more effective uses of 21st Century tools for teaching, learning, and managing instruction?

How are teachers, administrators, and staff prepared to understand, implement, and assess the span of skills and processes that students need to succeed in the 21st Century?

How are teachers, administrators, and staff prepared to apply 21st Century assessment systems to inform instruction and measure 21st Century knowledge, skills, performance, and dispositions?

Current Status and Moving Forward

ACS has a long history of providing high quality ongoing professional development. It is critical that our teachers use the power of technology to transform teaching and learning and move to more student-centered classrooms. Our middle and high schools have benefitted from the professional development from Friday Institute which is invaluable to our 1:1 program. We have instructional facilitators, media coordinators, lead teachers, and technology teachers who offer professional development using a variety of delivery strategies. Our schools send selected staff to technology conferences as funding allows. Many of us participate in webinars which cover current topics in instruction and technology. We rely heavily on technology to present at meetings, to access resources, to share documents, to organize and analyze data. Some of our schools use Atomic Learning video tutorials to provide just-in-time professional development, classroom technology integration and software support solution. All administrators, teachers and assistants are participating in the video modules from DPI as we prepare for the Common Core and NC Essential Standards. ACS is part of the Piedmont Triad Consortium which provides high quality professional development. The blended approach helps us create flexible opportunities for our staff. Technology is essential to our professional development in every area.

As we move forward, we will:

- Offer opportunities for educator support through just-in-time help, technology-based modules, and peer coaching
- Use data to identify needs and design effective professional development
- Expand use of technology-based systems that will connect teachers to their students, content, resources, assessments, and colleagues
- Increase opportunities for teachers to provide training, mentoring, coaching, and support for each other
- Increase use and analysis of student assessment data to inform instruction

Alignment to Other Plans and Initiatives:

Strategic Priority 4: A Statewide Model of Technology-Enabled Professional Development

ACRE

ACS will focus on the ACRE work for implementation of new standards, assessments, and accountability.

Career and College Ready, Set, Go!

See RttT

Race to the Top Local and State Scopes of Work

- Measure, evaluate, and improve professional development and support.
- Provide access to effective, high-quality, job-embedded, data-informed professional development.
- Ensure teachers and staff understand the new Standard Course of Study, including the Common Core and Essential Standards.

Golden leaf Grant

Professional development for Science teachers grades 4-9 will be aligned with the work of the North Carolina Department of Public Instruction Accountability Curriculum Reform Effort (ACRE), which is based on national standards.

IMPACT

Continue to support IMPACT model and use of toolkit to facilitate collaborative planning and teaching.

ACS Strategic Pan

1. Every teacher and administrator will have the skills to deliver 21st Century content in a 21st Century context with 21st Century tools and technology that guarantees student learning.
2. Every teacher and administrator will use a 21st Century assessment system to guide instruction and measure 21st Century knowledge, skills, performance, and dispositions.

Suggested Goals/Targets	Year 1		Yearly Evaluation	
	July 1, 2012 – June 30, 2013	July 1, 2013 – June 30, 2014	Evaluation Method(s)	DPI Use
Implement a plan for embedded technology-enabled professional development for teachers and administrators.	Continue to use online resources (e.g.PD360) for on demand and PLC professional development	Continue to use PD360 for on demand and PLC professional development	Tracking stats and reflections captured in PD360	
	Continue to provide PD for PD360	Continue to provide PD for PD360	Administrative Reports generated by PD360	
			Surveys	

	Continue to use Atomic Learning for individualized, just-in-time professional development	Continue to use Atomic Learning for individualized, just-in-time professional development	Usage stats in Atomic Learning Anecdotal data Attendance rosters/reports provided by PTEC to Assist. Supt. of Curriculum, Evidence of teacher implementation in the their classrooms Sharing work/ideas via online application
	Participate in prof. dev. from Piedmont Triad Education Consortium	Asst. Superintendent C. & I. Dir. of Finance and Technology	
	Asst. Superintendent C. & I. Dir. of Finance and Technology		
Prepare media specialists and instructional technology facilitators to support digital teaching and learning.	Facilitate training and sharing of digital resources via regular meetings and conference attendance CO Media and Tech Lead Teacher Media Coordinators Technology facilitators CO Tech. Department	Facilitate training and sharing of digital resources via regular meetings and conference attendance CO Media and Tech Lead Teacher Media Coordinators Technology facilitators CO Tech. Department	Agendas Rosters Evaluations of training sessions Digital portfolios/livebinders where all teachers are expected to share exemplars of best practices and students work products
Deliver Common Core and Essential Standards training to teachers using integrated technology as a model for further classroom integration.	Continue system-wide training on CC/NCES and support for district PLCs through a blended model of PD	Continue system-wide training on CC/NCES and support for district PLCs through a blended model of PD	Rosters ACS Common Core LiveBinder PD schedule and evaluation

	ACS Common Core Team Administration	ACS Common Core Team Administration	presentations, Moodle discussions, Face-to-face evaluations, Pre and Post assessment data
	Participate in Math and Science Institute at Meredith College for training aligned to Common Core Selected teachers	Continue support for math and science standards Administrators Teachers	Roster
Use data in instructional decisions to improve student performance.	Continue to collect student data for analysis during regular collaborative meetings Asst. Superintendent to C. & I. Dir. Of Testing & Accountability Guidance Counselors Administrators Instructional facilitators Teachers	Continue to collect student data for analysis during regular collaborative meetings Asst. Superintendent to C. & I. Dir. Of Testing & Accountability Guidance Counselors Administrators Instructional facilitators Teachers	Assessment walls Benchmark data Formative assessment data

Strategic Priority 5: 21st Century Leadership for All Schools and Districts

Essential Questions

Are your LEA/Charter leaders prepared to lead and create a vision for 21st century education?

Are mechanisms in place for school leaders to create 21st century learning cultures?

Are professional growth programs/opportunities available to prepare teachers and administrators to lead 21st century learning environments?

Current Status/Moving Forward

The leadership of ACS has always sought to be progressive and responsive to the needs of our diverse student body. Crafting a vision of where we want to be and developing a plan to attain those results are strengths. Our instructional, financial, technical, and school-level leaders carefully analyze data to determine our future direction and initiatives. Our administrative leadership models technology use and provides funding for resources and support.

As stated in the leadership section of Intel's K-12 Computing Blueprint, "School and district leaders need to have broad and far-reaching goals—a vision for how technology can transform teaching and learning...This means understanding how the technology can help a school reach all students, teachers and administrators at all times, through a ubiquitous computing environment." Our leadership has this understanding. Current professional development in the district is focusing on the Common Core and NC Essential Standards. This is the second year that we have had our Teacher Leadership Academy which prepares selected teachers from each school to be a leader in the classroom, school, and district.

Projected Activities:

As was reported to us in the by the Southern Association of Colleges and Schools Council on Accreditation and School Improvement, we have identified the "right work" for our district, but need to closely monitor and evaluate strategies to ensure that programs are being implemented to fidelity. Every program and initiative has a technology aspect to it that, with proper implementation, can contribute to improved outcomes for students, staff, and processes.

Professional development is a key element in our Golden Leaf Grant that has a STEM focus with teachers working to create common labs based on plan, do, study, act.

Just in time support, peer coaching, mentoring, and job-embedded initiatives will continue to be part of our professional development as we seek to make learning more personal, individualized, and differentiated for staff just as we do for students.

Alignment to Other Plans and Initiatives:**Strategic Priority 5: 21st Century Leadership for All Schools and Districts****ACRE**

With ACRE, North Carolina will have a 21st century model that identifies what students should know and clearly measures whether students are on track for success after high school. ACS is committed to the new generation of K-12 school curricula, student assessment, and school accountability.

Career and College Ready, Set, Go!**Race to the Top Local and State Scopes of Work**

Identify and select highly-qualified candidates to participate in regional leadership academies.

ACS Teacher Leadership Academy

Teacher Leadership Academy (TLA) is a collaborative framework for professional learning activities to improve teacher practice and student learning.

ACS Strategic Plan

3. Build leadership skills and capacity among all teachers and administrators, improve professional practice and develop a culture of shared accountability and responsibility for the success of the district.

Other LEA initiatives/plans

Suggested Goals/Targets	Year 1	Year 2	Yearly Evaluation	
	July 1, 2012 – June 30, 2013	July 1, 2013 – June 30, 2014	Evaluation Method(s)	DPI Use
Create a vision for 21st Century Education	Continue monthly administrative leadership team meetings with current focus topics (e.g. iPads, e-books, digital textbooks, BYOD, etc.) Superintendent Asst. Superintendents CO Administrators School Administrators	Continue monthly administrative leadership team meetings with current focus topics (e.g. iPads, e-books, digital textbooks, BYOD, etc.) Superintendent Asst. Superintendents CO Administrators School Administrators	Schedule Agendas Minutes Rosters	

	Continue summer planning sessions with CO admin. and school leadership teams and informational sessions with the Board of Education	Continue summer planning sessions with CO admin. and school leadership teams and informational sessions with the Board of Education	Schedule Agendas Minutes Rosters
	Superintendent Asst. Superintendents CO Administrators School Administrators Teachers	Superintendent Asst. Superintendents CO Administrators School Administrators Teachers	Schedule Agenda Rosters
Support initiatives/programs/pd that create 21st Century cultures	Continue the TLA to build leadership skills and capacity among all teachers	Continue the TLA to build leadership skills and capacity among all teachers	TLA webpage Schedule Teacher Eval. Instrument Agendas/topics Rosters
	Superintendent Asst. Superintendents CO Directors School Administrators Selected Teachers	Superintendent Asst. Superintendents CO Directors School Administrators Selected Teachers	
	Continue to use web-based and network-based collaborative documents to facilitate planning, communication, documentation, and collaboration	Continue to use web-based and network-based collaborative documents to facilitate planning, communication, documentation, and collaboration	Content of documents LiveBinders District and school websites
	Superintendent Asst. Superintendents CO Administrators	Superintendent Asst. Superintendents CO Administrators	

	School Administrators Teachers	School Administrators Teachers	
	Continue support for PLC process and best practices for continuous improvement based on collaboration, data, and shared responsibility	Continue support for PLC process and best practices for continuous improvement based on collaboration, data, and shared responsibility	PLC workshop schedule PLC Moodle Minutes from collaborative planning
Continue careful hiring and support practices that promote 21st Century teaching and learning	Recruit and hire teachers who perform well instructionally in a technology-rich environment	Recruit and hire teachers who perform well instructionally in a technology-rich environment	Interviews Walkthroughs References
	Asst. Superintendent HR School Administrators	Asst. Superintendent HR School Administrators	
	Exhibit fidelity to the NC Teacher Evaluation process “teachers integrate and utilize technology in their instruction”	Exhibit fidelity to the NC Teacher Evaluation process “teachers integrate and utilize technology in their instruction”	
	Asst. Superintendent for HR Administrators Teachers	Asst. Superintendent for HR Administrators Teachers	
	Develop protocols for collecting samples of student work to evaluate progress	Collect student work samples to evaluate progress	Student work samples that are accessible and evaluated according to protocol
	CO C. & I. Team Administrators Teachers	CO C. & I. Team Administrators Teachers	

**Appendix A: Policies and Procedures
Asheboro City Schools Technology Plan
Policy, Procedure, & Guidelines Implementation Chart**

Policies, Procedures, & Guidelines	LEA Policy Code or Procedure	LEA Adoption, Implementation or Revision Date
Policies Required		
A. Materials Selection Policy including internet resources (GS §115c-98(b))	3200	May 1998
B. Disposal of Equipment / Replacement of Obsolete Equipment (GS §115c-518)	6560	May 2007
C. Hardware and Software Procurement (GS § 115c-522 , 115c-522.1)	32201.01	Feb. 2002
D. Copyright and Plagiarism Policy (PL §94-553 , 90 Stat. 2541),	3230	May 1998
E. Acceptable Use Policy (PL §106-554)	3225	July 2009
F. Equipment/Materials Donation Policy (GS §115C-518)	3220.10	Feb. 2002
G. Data Privacy Policy (20 U.S.C. § 1232g ; 34 CFR Part 99 (FERPA))	2126/4705/78 25	April 2008
H. Inventory Control Policy (GS §115c-539 , 115c-102.6A-C(5))	In-house proc.	
I. Access to Services Policy (GS §115c-106.2)	3520	July 1998
J. Online Assessment and Instruction Policy	Code Name/#	Month/Year
K. Advertising and Commercialism Policy (GS §115c-98)	5240	June 2011
L. Internet Safety and Ethical Use including Cyberbullying and Harassment (Protecting Children in the 21st Century Act , CIPA , FERPA , GS 115C-407)	3225/4312/73 20	July 2009
M. Employee Use of Social Media	7335	Mar. 2012
Procedures		
A. Hardware and Software Deployment	3220.01	Feb. 2002
B. Equipment maintenance and repairs	3220.01	Feb. 2002
C. Outdated Resources and Equipment Replacement		
D. Disaster Recovery of Data and Hardware	In-house proc.	
E. Administration of Online Courses		
F. Administration of Online Assessment		
Guidelines		
A. Policy Translation	3225.01	Feb. 2002
B. Use of Digital Media and Resources		
C. Instructional Use of Videos	3230	May 1998
D. Development of Online Resources		

**Asheboro City Schools
Personnel Transactions
April 19, 2012**

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

<u>NAME</u>	<u>SCHOOL/SUBJECT</u>	<u>EFFECTIVE</u>
Alston, Penelope	CO/Bus Driver	3/13/12
Leitinger, Daniel	CO/Bus Driver	3/23/12

***B. APPOINTMENTS**

<u>NAME</u>	<u>SCHOOL/SUBJECT</u>	<u>EFFECTIVE</u>
Ackland, Robin	BAL/English as a Second Language	8/15/12
Trentacosta, Kathryn	NAMS/Special Education	8/15/12
McRae, Althea	CO/Substitute – Bus Monitor	3/15/12

C. LEAVE OF ABSENCE

<u>NAME</u>	<u>SCHOOL/SUBJECT</u>	<u>EFFECTIVE</u>
Jarrell, Jenny	GBT/	8-15/12 to 6/11/13

**Asheboro City Schools
Personnel Transactions
April 19, 2012**

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

<u>NAME</u>	<u>SCHOOL/SUBJECT</u>	<u>EFFECTIVE</u>
Frick, Hazel	CO/Director of Testing and Accountability	6/30/12

***B. APPOINTMENTS**

<u>NAME</u>	<u>SCHOOL/SUBJECT</u>	<u>EFFECTIVE</u>
Ackland, Robin	Substitute Teacher - \$69.00 day	3/27/12
Covington, Dora	Substitute Teacher - \$69.00 day	4/16/12
Goodwin, Kisty	Substitute Teacher - \$69.00 day	4/16/12
Green, Calvin	Substitute Teacher - \$69.00 day	4/16/12
Graves, Margie	CO/Bus Driver	4/5/12
Herman, Julia	Substitute Teacher - \$69.00 day	4/16/12
Johnson, Constance	Substitute Teacher - \$90.00 day	4/16/12
Lee, Summer	Substitute Teacher - \$69.00 day	4/16/12
Small, Donna	Substitute Teacher - \$69.00 day	4/16/12
Sutterby, David	Substitute Teacher - \$69.00 day	4/16/12
Vaughn, Kansas	Substitute Teacher - \$69.00 day	4/2/12
Williams, Brenda	Substitute Teacher - \$69.00 day	4/16/12

***C. ADMINISTRATIVE
CONTRACTS**

<u>NAME</u>	<u>SCHOOL/SUBJECT</u>	<u>EFFECTIVE</u>
Butler, Michael Christopher	AHS/Assistant Principal	7/1/12 to 6/30/16
Eggleston, John	AHS/Assistant Principal	7/1/12 to 6/30/16
Thompson-Fulp, April	NAMS/Assistant Principal	7/1/12 to 6/30/16

**Asheboro City Schools
Certified Appointments
April 19, 2012**

<u>NAME</u>	<u>COLLEGE/DEGREE</u>	<u>LICENSURE</u>
Ackland, Robin	East Carolina University B: Communications UNC - Greensboro M: Teaching English to Speakers of Other Languages	ESL

Robin Ackland is recommended to teach English as a Second Language at Balfour School, beginning in August 2012. A native of Denton, Ms. Ackland is completing her student teaching internship at North Asheboro Middle School. Teaching is a second career for Ms. Ackland, as she worked for five years in media production before returning to school to pursue teacher licensure.

<u>NAME</u>	<u>COLLEGE/DEGREE</u>	<u>LICENSURE</u>
Trentacosta, Kathryn	Central Michigan University B: Elementary and Special Education	Special Education

Kathryn Trentacosta, a resident of Greensboro, is recommended to teach Special Education at North Asheboro Middle School. Ms. Trentacosta is originally from Michigan and will graduate in May from Central Michigan University. She is completing her student teaching internship at Trinity Elementary School. During the fall semester of 2011, she interned at middle school in Midland, Michigan.

SURPLUS PROPERTY BIDS APRIL 2012

The following bid was received for discarded items stored at PDC warehouse on March 29, 2012.

1. \$375.00 (**Winning Bid**)

Only one bid was received, and is submitted for board approval.

Budget Amendment
Asheboro City Schools Administrative Unit
State Public School Fund

The Asheboro City Board of Education at a regular meeting on the 19th day of April, 2012, passed the following resolution.

Be it resolved that the following amendment be made to the budget resolution for the fiscal year ending June 30, 2012.

REVENUE

1.3100.000	State Allocation	\$ <u>1,653,579.00</u>
		\$ <u><u>1,653,579.00</u></u>

EXPENDITURE

1.5110.001	Regular Instruction - Classroom Teacher	\$ 1,500,000.00
1.5400.003	School Leadership - Office Support	2,100.00
1.5810.007	School Based Support - Instructional Personnel	50,000.00
1.5110.009	Regular Instruction - Non-contributory Employee Benefits	50,000.00
1.5120.013	CTE - Career Technical Education	50,000.00
1.6400.015	Technology Support - School Technology Fund	<u>1,479.00</u>
		\$ <u><u>1,653,579.00</u></u>

Total Appropriation in Current Budget	\$ 24,412,310.00
Total Increase/Decrease of above amendment	<u>1,653,579.00</u>
Total Appropriation in Current Amended Budget	\$ <u><u>26,065,889.00</u></u>

Passed by majority vote of the Board of Education of Asheboro City on the 19th day of April, 2012.

Chairman, Board of Education

Secretary

Budget Amendment
Asheboro City Schools Administrative Unit
Federal Funds

The Asheboro City Board of Education at a regular meeting on the 19th day of April, 2012, passed the following resolution.

Be it resolved that the following amendment be made to the budget resolution for the fiscal year ending June 30, 2012.

<u>Revenue</u>		
3.3600.017	VOC ED Program Improvement	\$ 951.00
3.3600.049	IDEA Pre-School Handicapped	6,678.13
3.3600.050	Title I	8,294.00
3.3600.082	IDEA-VI-B State Improvement	20,000.00
3.3600.103	Improving Teacher Quality	2,950.00
3.3600.105	Title I - School Improvement	106,171.16
3.3600.119	IDEA Special Needs Targeted Assistance Preschool	1,145.00
3.3600.156	Race To The Top Funding	(262,213.78)
3.3600.158	Race To The Top Recruitment Incentive-Low Achievement	(13,009.32)
		\$ (129,033.81)
 <u>Expenditure</u>		
3.5120.017	CTE Curricular Services	\$ 951.00
3.5230.049	Pre-K Children w/ Disabilities Curricular Services	6,678.13
3.5350.050	Remedial and Supplemental K-12 Services	8,294.00
3.5210.082	Children w/ Disabilities Curricular Services	20,000.00
3.5110.103	Regular Curricular Services	2,950.00
3.5330.105	Remedial and Supplemental K-12 Services	106,171.16
3.5230.119	Pre-K Children w/ Disabilities Curricular Services	1,145.00
3.5330.156	Regular Curricular Services	(262,213.78)
3.5110.158	Regular Curricular Services	(13,009.32)
		\$ (129,033.81)
	Total Appropriation in Current Budget	\$ 7,374,316.29
	Total Increase/Decrease of above amendment	(129,033.81)
	Total Appropriation in Current Amended Budget	\$ 7,245,282.48

Passed by majority vote of the Board of Education of Asheboro City on the 19th day of April, 2012.

Chairman, Board of Education

Secretary

CONTRACT TO AUDIT ACCOUNTS

of Asheboro City Board of Education
Governmental Unit

On this 12th day of March, 2012, Cherry, Bekaert & Holland, L.L.P.,

Auditor

2626 Glenwood Avenue, Suite 200, Raleigh, North Carolina 27608

Mailing Address

_____ , hereinafter referred to as

the Auditor, and the Board of Education of Asheboro City Board of Education , hereinafter referred

Governing Board

Governmental Unit

to as the Governmental Unit, agree as follows:

1. The Auditor shall audit all statements and disclosures required by generally accepted accounting principles and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit for the period beginning July 1, 2011, and ending June 30, 2012. The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion will be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate discretely presented component units, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).
2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with generally accepted auditing standards. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB Circular A-133 and the State Single Audit Implementation Act, the auditor shall perform a Single Audit. This audit and all associated workpapers may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the LGC. If the audit and/or workpapers are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners.
3. This contract contemplates an unqualified opinion being rendered. If financial statements are not prepared in accordance with generally accepted accounting principles (GAAP), or the statements fail to include all disclosures required by GAAP, please provide an explanation for that departure from GAAP in an attachment.
4. This contract contemplates an unqualified opinion being rendered. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, July 2007 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of their most recent peer review report regardless of the date of the prior peer review report to the Governmental Unit and the Secretary of the Local Government Commission prior to the execution of the audit contract. (See Item 21) If the audit firm received a peer review rating other than pass, the auditor shall not contract with any Local Government Units without first contacting the Secretary of the Local Government Commission for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Accounting Standards*, the Auditor shall provide an explanation as to why in an attachment.
6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to the SLGFD within four months of fiscal year end. audit report is due on: October 31, 2012. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay must be submitted to the Secretary of the Local Government Commission for approval.
7. It is agreed that generally accepted auditing standards include a review of the Governmental Unit's systems of internal control and accounting as the systems relate to accountability of funds, adherence to budget requirements, and adherence to law requirements. In addition, the Auditor will make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his findings, together with his recommendations for improvement. That written report must include all matters defined as "significant deficiencies and material weaknesses" in AU 325 of the *AICPA Professional Standards*. The Auditor shall file a copy of that report with the Secretary of the Local Government Commission.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the Local Government Commission. This includes annual or special audits, agreed upon procedures related to Internal Control, bookkeeping or other assistance necessary to prepare the Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Invoices for services rendered under these contracts

Contract to Audit Accounts (cont.) Asheboro City Board of Education

(Name of unit)

shall not be paid by the Governmental Unit until the invoice has been approved by the Secretary of the Local Government Commission. (This also includes any progress billings.) [G.S. 159-34 and 115C-447] The process for invoice approval has changed. All invoices for Audit work must be submitted by email in PDF format to the Secretary of the Local Government Commission for approval. The invoices must be emailed to: lgc.invoice@nctreasurer.com. Email Subject line should read "unit name – invoice." The PDF invoice marked approved with approval date will be returned by email to the Auditor for them to present to the Local Government Unit for payment. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.

9. In consideration of the satisfactory performance of the provisions of this agreement, the Governmental Unit shall pay to the Auditor, upon approval by the Secretary of the Local Government Commission, the following fee, which includes any cost the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (Federal and State grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts:

Year-end bookkeeping assistance – [For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards] \$120.00 per hour

Audit \$42,500

Preparation of the annual financial statements Client to prepare

10. The auditor working with a local governmental unit that has outstanding revenue bonds will include in the notes to the audited financial statements, whether or not required by the revenue bond documents, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the auditor should be aware that any other bond compliance statements or additional reports required in the authorizing bond documents need to be submitted to the Local Government Commission simultaneously with the local government's audited financial statements unless otherwise specified in the bond documents.
11. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include but not be limited to the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the governmental unit and all of its component units prepared in accordance with generally accepted accounting principles, (c) supplementary information requested by the client or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board as soon as practical after the close of the accounting period.
12. If the audit firm is required by the NC CPA Board or the Secretary of the Local Government Commission to have a pre-issuance review of their audit work, there must be a statement added to the engagement letter specifying the pre-issuance review including a statement that the Unit of Government will not be billed for the pre-issuance review. The pre-issuance review must be performed **prior** to the completed Audit being submitted to the Local Government Commission. The pre-issuance report must accompany the audit report upon submission to the Local Government Commission.
13. The Auditor shall electronically submit the report of audit to the Local Government Commission when (or prior to) submitting the invoice for services rendered. The report of audit, as filed with the Secretary of the Local Government Commission, becomes a matter of public record for inspection and review in the offices of the Secretary by any interested parties. Any subsequent revisions to these reports must be sent to the Secretary of the Local Government Commission. These audited financial statements are used in the preparation of Official Statements for debt offerings (the auditors' opinion is not included), by municipal bond rating services, to fulfill secondary market disclosure requirements of the Securities and Exchange Commission, and other lawful purposes of the government, without subsequent consent of the auditor. If it is determined by the Local Government Commission that corrections need to be made to the unit's financial statements they should be provided within three days of notification unless, another time frame is agreed to by the Local Government Commission.

The Local Government Commission's process for submitting audit reports is subject to change. Auditors should use the submission process in effect at the time of submission.

In addition, if the North Carolina Office of the State Auditor designates certain programs to be audited as major programs, a turnaround document and a representation letter addressed to the State Auditor shall be submitted to the Local Government Commission.

14. The auditor can be reached for matters concerning this contract at the following email address: eburke@cbh.com

The finance officer or other responsible employee/official can be reached for matters concerning this contract at the following email address: hblair@asheboro.k12.nc.us

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the Local Government Commission, this agreement

Contract to Audit Accounts (cont.) Asheboro City Board of Education

(Name of unit)

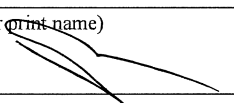
may be varied or changed to include the increased time and/or compensation as may be agreed upon by the Governing Board and the Auditor.

- 16. If an approved contract needs to be varied or changed for any reason, the change must be made in writing, signed and dated by all parties and pre-audited if the change includes a change in audit fee. This document and a written explanation of the change must be submitted by email in PDF format to the Secretary of the Local Government Commission for approval. The portal address to upload your amended contract and Letter of explanation documents is <http://nctreasurer.slgfd.leapfile.net> No change shall be effective unless approved by the Secretary of the Local Government Commission, the Governing Board, and the Auditor.
- 17. Whenever the Auditor uses an engagement letter with the client, Item 18 is to be completed by referencing the engagement letter and attaching a copy of the engagement letter to the contract to incorporate the engagement letter into the contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract will control. Engagement letter terms are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 23 of this contract. Engagement letters containing indemnification clauses will not be approved by the Local Government Commission.
- 18. Special provisions should be limited. Please list any special provisions in an attachment.
See attached engagement letter.
- 19. A separate contract should not be made for each division to be audited or report to be submitted. A separate contract must be executed for each component unit which is a local government and for which a separate audit report is issued.
- 20. The contract must be executed, pre-audited, physically signed by all parties and submitted in PDF format including unit and auditor signatures to the Secretary of the Local Government Commission. The portal address to upload your contractual documents is <http://nctreasurer.slgfd.leapfile.net> Electronic signatures are not accepted at this time.
- 21. The contract is not valid until it is approved by the Local Government Commission. The staff of the Local Government Commission shall notify the unit and auditor of contract approval by email. The audit should not be started before the contract is approved.
- 22. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the Local Government Commission.
- 23. All of the above paragraphs are understood and shall apply to this agreement, except the following numbered paragraphs shall be deleted: (See Item 17.)

Audit Firm Signature:

Firm Cherry, Bekaert & Holland, L.L.P.

By Eddie Burke
(Please type or print name)


(Signature of authorized audit firm representative)

Email Address: eburke@cbh.com

Date March 12, 2012

Unit Signatures:

By _____
(Please type or print name and title)

(Signature of Mayor/Chairperson of governing board)

Date _____

Email Address _____

Date Governing Body Approved Audit Contract _____

Unit Signatures (continued):

By _____
(Chair of Audit Committee- please type or print name)

(Signature of Audit Committee Chairperson)

Date _____
(If unit has no audit committee, this section should be marked "N/A.")

Email address _____

This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act. Additionally, the following date is the date this audit contract was approved by the governing body.

Governmental Unit Finance Officer (Please type or print name)

(Signature)

Date _____

(Preaudit Certificate must be dated.)

Email address _____



Cherry, Bekaert & Holland, L.L.P.
The Firm of Choice.

www.cbh.com

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Raleigh, North Carolina 27608
phone 919.782.1040
fax 919.783.0976

March 12, 2012

Mr. B. Harold Blair, Jr., CPA
Director of Finance and Technology
Asheboro City Board of Education
P. O. Box 1103
Asheboro, North Carolina 27204-1103

Dear Harold:

This letter of arrangement between the Asheboro City Board of Education (the "Board") and Cherry, Bekaert & Holland, L.L.P. (CBH) sets forth the nature and scope of the services we will provide, the Board's required involvement and assistance in support of our services, the related fee arrangements and other terms and conditions designed to assure that our professional services are performed to achieve the mutually agreed upon objectives of the Board.

SUMMARY OF SERVICES

We will audit the basic financial statements of the Board as of and for the year ended June 30, 2012 including the governmental activities, the business type activities, each major fund and the aggregate remaining fund information.

Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to accompany the Board's basic financial statements. As part of our engagement, we will apply certain limited procedures to the Board's RSI. These limited procedures will consist principally of inquiries of management regarding the methods of measurement and presentation, which management is responsible for affirming to us in its representation letter.

Supplementary information other than RSI, including the schedule of expenditures of federal and State awards, also accompanies the Board's basic financial statements. We will subject such supplementary information to the auditing procedures applied in our audit of the basic financial statements and will provide an opinion on it in relation to the basic financial statements.

Any additional services that you may request, and that we agree to provide, will be the subject of separate written arrangements. Should the Board wish to include or incorporate by reference these financial statements and our report thereon into any official statement or any other document related to the offering of debt securities at some future date, we would consider our consent to the inclusion of our report into another such document at that time. However, we are required by auditing standards generally accepted in the United States of America to perform certain procedures before we can give our permission as to the inclusion of our report into another such document. You agree that you will not include or incorporate by reference these financial statements and our report thereon into any other document without our prior written consent.

YOUR EXPECTATIONS

As part of our planning process, we will discuss with you your expectations of CBH, changes that occurred during the year, your views on risks facing you, any relationship issues with CBH, and specific engagement arrangements and timing. Our service plan, which includes our audit plan, is designed to provide a foundation for an effective, efficient, and quality-focused approach to accomplish the engagement objectives and to meet or exceed your expectations. Our service plan will be reviewed with you periodically and will serve as a benchmark against which you will be able to measure our performance.

Eddie Burke, who will be responsible for assuring the overall quality, value, and timeliness of our services to you, will lead the engagement.

AUDIT OBJECTIVES

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the Summary of Services section when considered in relation to the basic financial statements taken as a whole. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with the provisions of applicable laws, regulations, contracts, agreements and grants, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133 *Audits of States, Local Governments, and Non-Profit Organizations* and the State Single Audit Implementation Act.

The reports on internal control and compliance will each include a statement that the report is intended solely for the information and use of the audit committee, management, specific legislative or regulatory bodies, federal and State awarding agencies, and if applicable, pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of OMB Circular A-133; and the State Single Audit Implementation Act, and will include test of accounting records, a determination of major programs in accordance with Circular A-133, the State Single Audit Implementation Act, and other procedures as deemed necessary to enable us to express such an opinion and to render the required reports. If any of our opinions resulting from the procedures described above are other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue a report as a result of this engagement.

MANAGEMENT RESPONSIBILITIES

Management is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; for the fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles; and for federal and State award program compliance with applicable laws and regulations and the provisions of contracts and grant agreements. Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. Management is also responsible for the preparation of the schedule of expenditures of federal and State awards in accordance with the requirements of OMB Circular A-133; and the State Single Audit Implementation Act.

Management is responsible for making all financial records and related information available to us, including identifying significant vendor relationships in which the vendor has the responsibility for program compliance and for the accuracy and completeness of that information. Management's responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are also responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Board involving (a) management, (b) employees who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial statements. You are also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Board received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Board complies with applicable laws, regulations, contracts, agreements, and grants. Additionally as required by OMB Circular A-133 and the State Single Audit Implementation Act, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

Management is responsible for establishment and maintenance of a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying to us previous audits or other engagements or studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions and recommendations, as well as your planned corrective actions, and the timing and format related thereto.

At the conclusion of the engagement, the Board's management will provide to us a representation letter that, among other things, (1) addresses management's responsibilities related to the audit and confirms certain representations made during the audit, including, management's acknowledgement of its responsibility for the design and implementation of programs and controls to prevent and detect fraud; (2) management's knowledge of fraud or suspected fraud affecting the Board involving management, employees who have significant roles in internal control or others where fraud could have a material effect on the financial statements; and (3) management's knowledge of any allegations of fraud or suspected fraud affecting the Board, received in communications from employees or others. The representation letter will also affirm to us that management believes that the effects of any uncorrected misstatements aggregated pertaining to the current year financial statements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. CBH will rely on the Board's management providing these representations to us, both in the planning and performance of the audit, and in considering the fees that we will charge to perform the audit.

AUDIT PROCEDURES – GENERAL

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve professional judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Board or to acts by management or employees acting on behalf of the Board. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform you of any material errors and fraud, or illegal acts that come to our attention during the course of our audit. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

AUDIT PROCEDURES – INTERNAL CONTROLS

Our audit will include obtaining an understanding of the Board and its environment, including internal controls, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133 and the State Single Audit Implementation Act, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operations of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and State award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133 and the State Single Audit Implementation Act.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under professional standards, *Government Auditing Standards*, OMB Circular A-133 and the State Single Audit Implementation Act.

AUDIT PROCEDURES - COMPLIANCE

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the Board's compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133 and the State Single Audit Implementation Act require that we also plan and perform the audit to obtain reasonable assurance about whether the Board has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of the applicable procedures described in the OMB Circular A-133 Compliance Supplement and the Audit Manual for Governmental Auditors in North Carolina, as applicable, for the types of compliance requirements that could have a direct and material effect of each of the Board's major programs. The purpose of those procedures will be to express an opinion on the Board's compliance with requirements applicable to major programs in our report on compliance issued pursuant to OMB Circular A-133 and the State Single Audit Implementation Act.

COMMUNICATIONS

At the conclusion of the audit engagement, we will provide Management and those charged with governance our recommendations designed to help the Board make improvements in its internal control structure and operations, and other matters that may come to our attention.

As part of this engagement we will ensure that certain additional matters are communicated to the appropriate members of management of the Board of Education. Such matters include (1) our responsibility under auditing standards generally accepted in the United States of America, and *Government Auditing Standards*; (2) the initial selection of and changes in significant accounting policies and their application; (3) our independence with respect to the Board; (4) the process used by management in formulating particularly sensitive accounting estimates and the basis for our conclusion regarding the reasonableness of those estimates; (5) audit adjustments that could, in our judgment, either individually or in the aggregate be significant to the financial statements or our report; (6) any disagreements with management concerning a financial accounting, reporting or auditing matter that could be significant to the financial statements; (7) our views about matters that were the subject of management's consultation with other accountants about auditing and accounting matters; (8) major issues that were discussed with management in connection with the retention of our services, including, among other matters, any discussions regarding the application of accounting principles and auditing standards; and (9) serious difficulties that we encountered in dealing with management related to the performance of the audit.

Government Auditing Standards require that we provide you with a copy of our most recent quality control review report. Our most recent peer review report accompanies this letter.

DATA COLLECTION FORM

At the conclusion of the engagement, we will complete the auditor sections of the Data Collection Form that summarizes our audit findings. We will also complete the electronic auditor certification once the form is complete. Management will be responsible for the completion of the auditee sections of the data collection form. We will submit the reporting package (including financial statements, schedules of expenditures of federal and State awards, summary schedule of prior audit findings, auditors' reports, and a corrective action plan) to the federal clearing house web site. Management will also be responsible for electronically submitting the completed package. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period.

ACCESS TO WORKING PAPERS

The working papers for the engagement are the property of CBH and constitute confidential information. We have a responsibility to retain the documentation for a period of time to satisfy legal or regulatory requirements for retention. Except as discussed below, any requests for access to our working papers will be discussed with you prior to making them available to requesting parties.

We may be requested to make certain documentation available to regulators, state or federal governmental agencies or their representatives pursuant to laws or regulations. Further, these regulators or agencies may intend to distribute to others, including other governmental agencies, without our knowledge or express permissions. You hereby acknowledge and authorize us to allow regulators access to and copies of documentation as requested.

In addition, our Firm, as well as all other major accounting firms participates in a "peer review" program, covering our audit and accounting practices. This program requires that once every three years we subject our quality assurance practices to an examination by another accounting firm. As part of the process, the other firm will review a sample of our work. It is possible that the work we perform for you may be selected by the other firm for their review. If it is, they are bound by professional standards to keep all information confidential. If you object to having the work we do for you reviewed by our peer reviewer, please notify us in writing.

ELECTRONIC TRANSMITTALS

During the course of our engagement, we may need to electronically transmit confidential information to each other, within the Firm, and to other entities engaged by either party. Although email is an efficient way to communicate, it is not always a secure means of communication and thus, confidentiality may be compromised. You agree to the use of email and other electronic methods to transmit and receive information, including confidential information between the Firm, the Board and other third party providers utilized by either party in connection with the engagement.

SUBPOENAS

In the event we are requested or authorized by you or required by government regulation, subpoena, or other legal process to produce our working papers or our personnel as witnesses with respect to our engagement for you, you will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expense, as well as the fees and expenses of our counsel, incurred in responding to such a request.

TERMS AND CONDITIONS SUPPORTING FEE

As a result of our planning process, the Board and CBH have agreed to a fee, subject to the following conditions:

The estimated fees set forth below are based on anticipated full cooperation from your personnel, timely delivery of requested audit schedules and supporting information, timely communication of all significant accounting and financial reporting matters, the assumption that unexpected circumstances will not be encountered during the audit, as well as working space and clerical assistance as mutually agreed upon and as is normal and reasonable in the circumstances. We strive to ensure that we have the right professionals scheduled on each engagement. As a result, sudden Board requested scheduling changes or scheduling changes necessitated by the agreed information not being ready on the agreed upon dates can result in expensive downtime for our professionals. Any last minute schedule changes that result in downtime for our professionals could result in additional fees. Our estimated fee also does not include assistance in bookkeeping or other accounting services not previously described. If any such additional accounting or bookkeeping assistance is necessary to complete the accounting for the year under audit, we will discuss this with you and arrive at a new fee estimate before we incur the additional costs. Any modification to the fee shall be in writing and signed by both parties.

In providing our services, we will consult with the Board with respect to matters of accounting, financial reporting, or other significant business issues. Accordingly time necessary to affect a reasonable amount of such consultation is reflected in our fee. However, should a matter require research, consultation, or audit work beyond that amount, CBH and the Board will agree to an appropriate revision in services and fee.

Except for any changes in fees, which may result from the circumstances described above, our fees will be limited to those set forth below.

FEE

Financial Audit - Our fees for these services will be based upon our customary billing practices at the time of the engagement. Bills for services will be rendered as work progresses and are due within 15 days from invoice date. A service charge will be added to past due accounts equal to 1 1/2% per month (18% annual rate) on the previous month's balance less payments received during the month, with a minimum charge of \$2.00 per month. The fee for our audit as described in this letter will not exceed \$42,500.

DISPUTE RESOLUTION PROCEDURES

If any dispute, controversy or claim arises in connection with the performance or breach of this agreement, either party may, on written notice to the other party, request that the matter be mediated. Such mediation would be conducted by a mediator appointed by and pursuant to the rules of the American Arbitration Association (AAA) or such other neutral facilitator acceptable to both parties. Both parties would exert their best efforts to discuss with each other in good faith their respective positions in an attempt to finally resolve such dispute, controversy, or claim.

CBH and the Board both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the AAA. Any award rendered by the Arbitrator pursuant to this Agreement may be filed and entered and shall be enforceable in the Superior Court of the County in which the arbitration proceeds. *In agreeing to arbitration, we both acknowledge that, in event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.*

Asheboro City Board of Education

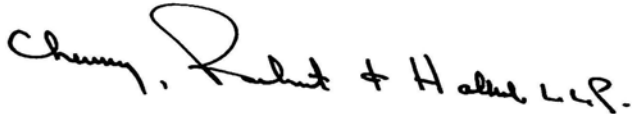
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The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

If the foregoing is in accordance with your understanding, please sign a copy of this letter in the space provided and return it to us. If you have any questions, please call Eddie Burke at 919-782-1040.

Very truly yours,

CHERRY, BEKAERT & HOLLAND, L.L.P.



Enclosure

RESPONSE:

This letter correctly sets forth the understanding of the Asheboro City Board of Education.

Accepted by: _____ Accepted by: _____

Title: _____ Title: _____

Date: _____ Date: _____



EisnerAmper LLP
2015 Lincoln Highway
P.O. Box 988
Edison, NJ 08818
T 732.287.1000
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www.eisneramper.com

August 27, 2010

System Review Report

To the Partners of Cherry, Bekaert & Holland L.L.P.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Cherry, Bekaert & Holland L.L.P. (the firm) applicable to non-SEC issuers in effect for the year ended April 30, 2010. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*; audits of employee benefit plans, and an audit performed under FDICIA.

In our opinion, the system of quality control for the accounting and auditing practice of Cherry, Bekaert & Holland L.L.P., applicable to non-SEC issuers in effect for the year ended April 30, 2010, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Cherry, Bekaert & Holland L.L.P. has received a peer review rating of *pass*.

EisnerAmper LLP



AICPA Peer Review Program
Administered by the
National Peer Review Committee

October 7, 2010

Howard Joseph Kies, CPA
Cherry Bekaert & Holland LLP
1700 Bayberry Ct Ste 300 Ste 300
Richmond, VA 23226

Dear Mr. Kies:

It is my pleasure to notify you that on September 16, 2010 the National Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is October 31, 2013. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,

Robert Rohweder
Chair—National PRC
nprc@aicpa.org 919 402-4502

cc: Lawrence Gray, CPA

Firm Number: 10011816 Review Number: 309298

**APPLICATION
PUBLIC SCHOOL BUILDING CAPITAL FUND
ADM (Corporate Tax) Fund**

Approved: _____
Date: _____

County: Randolph County Contact Person: Will Massie
Address: 725 McDowell Road Asheboro, NC 27205 Title: County Finance Officer
School Admin. Unit: Asheboro City Schools Phone: (336) 318-6310
Project Title: 2011-12 Debt Service - Asheboro High School Expansion
Location: Asheboro, NC
Type of Facility: High School

G.S. 115C-546.2(b) "Counties shall use monies in the Fund for capital outlay projects including the planning, construction, reconstruction, enlargement, improvement, repair, or renovation of public school buildings and for the purchase of land for public school buildings; for equipment to implement a local school technology plan that is approved pursuant to G.S. 115C-102.6C; or for both. Monies used to implement a local school technology plan shall be transferred to the State School Technology Fund and allocated by that Fund to the local school administrative unit for equipment. As used in this section, 'public school buildings' only includes facilities for individual schools that are used for instructional and related purposes and does not include centralized administration, maintenance, or other facilities. **Applications must be submitted no later than one year after the final payment to the Contractor or Vendor.**

Short Description of Construction Project: Purchase and renovation of former motel property for use by Asheboro High School (2003)

Estimated Costs:	State	Local	Total
Purchase of Land	\$ _____	\$ _____	\$ 0.00
Planning	\$ _____	\$ _____	\$ 0.00
Construction	\$ _____	\$ _____	\$ 0.00
Renovation	\$ _____	\$ _____	\$ 0.00
Enlargement	\$ _____	\$ _____	\$ 0.00
Repair	\$ _____	\$ _____	\$ 0.00
School Technology	\$ _____	\$ N/A	\$ 0
Debt Service/Bond Payment	\$ 103,000.00	\$ 135,500.00	\$ 238,500.00
Total	\$ 103,000.00	\$ 135,500.00	\$ 238,500.00

Bid Dates/Vendors: _____
Contracts signed/Dates: _____
Estimated date of beginning of construction: _____
Estimated date of completion: 10/1/03

Match: The matching funds of one dollar of local funds for every three dollars of state funds are from (source): Local option sales tax
\$ _____ of the matching funds have been expended for/date/description: _____
2011-12 debt service payments on 12/1/11 and 6/1/12

Reporting requirements: We, the undersigned, agree to submit a report of state/local amounts expended for this project within 60 days after completion of the project, or 60 days after receiving state funding, whichever is later.
The County Commissioners and the Board of Education do hereby jointly request approval of the above project and request release of \$ 100,000.00 from the Public School Building Capital Fund. We certify that the project herein described is within the parameters of 115C-546.2(b) and that all of the required local funding is available and designated as match for this project.

(Signature - Chair, County Commissioners) (Date)

(Signature - Chair, Board of Education) (Date)

Debt Service on School Construction - ADM Projects

Debt Service - Asheboro High School				75%	25%
Date	Principal	Interest	Total Debt Service	ADM share	Local share
11/15/2004		46,884.38	46,884.38		
5/15/2005	145,000.00	46,884.38	191,884.38		
	145,000.00	93,768.76	238,768.76	179,076.57	59,692.19
11/15/2005		45,434.38	45,434.38		
5/15/2006	150,000.00	45,434.38	195,434.38		
	150,000.00	90,868.76	240,868.76	180,651.57	60,217.19
11/15/2006		43,934.38	43,934.38		
5/15/2007	150,000.00	43,934.38	193,934.38		
	150,000.00	87,868.76	237,868.76	178,401.57	59,467.19
11/15/2007		40,934.38	40,934.38		
5/15/2008	155,000.00	40,934.38	195,934.38		
	155,000.00	81,868.76	236,868.76	177,651.57	59,217.19
11/15/2008		37,834.38	37,834.38		
5/15/2009	165,000.00	37,834.38	202,834.38		
	165,000.00	75,668.76	240,668.76	180,501.57	60,167.19
11/15/2009		34,534.38	34,534.38		
5/15/2010	170,000.00	34,534.38	204,534.38		
	170,000.00	69,068.76	239,068.76	179,301.57	59,767.19
11/15/2010		31,984.38	31,984.38		
5/15/2011	175,000.00	31,984.38	206,984.38		
	175,000.00	63,968.76	238,968.76	179,226.57	59,742.19
11/15/2011		29,250.00	29,250.00		
5/15/2012	180,000.00	29,250.00	209,250.00		
	180,000.00	58,500.00	238,500.00	178,875.00	59,625.00
11/15/2012		26,212.50	26,212.50		
5/15/2013	185,000.00	26,212.50	211,212.50		
	185,000.00	52,425.00	237,425.00	178,068.75	59,356.25
11/15/2013		22,975.00	22,975.00		
5/15/2014	195,000.00	22,975.00	217,975.00		
	195,000.00	45,950.00	240,950.00	180,712.50	60,237.50
11/15/2014		18,100.00	18,100.00		
5/15/2015	200,000.00	18,100.00	218,100.00		
	200,000.00	36,200.00	236,200.00	177,150.00	59,050.00
11/15/2015		13,100.00	13,100.00		
5/15/2016	210,000.00	13,100.00	223,100.00		
	210,000.00	26,200.00	236,200.00	177,150.00	59,050.00
11/15/2016		8,900.00	8,900.00		
5/15/2017	220,000.00	8,900.00	228,900.00		
	220,000.00	17,800.00	237,800.00	178,350.00	59,450.00
11/15/2017		4,500.00	4,500.00		
5/15/2018	225,000.00	4,500.00	229,500.00		
	225,000.00	9,000.00	234,000.00	175,500.00	58,500.00
	2,525,000.00	809,156.32	3,334,156.32	2,500,617.24	833,539.08

**APPLICATION
PUBLIC SCHOOL BUILDING CAPITAL FUND
ADM (Corporate Tax) Fund**

Approved: _____
Date: _____

County: _____ Contact Person: _____
Address: _____ Title: _____
School Admin. Unit: _____ Phone: () _____
Project Title: _____
Location: _____
Type of Facility: _____

G.S. 115C-546.2(b) "Counties shall use monies in the Fund for capital outlay projects including the planning, construction, reconstruction, enlargement, improvement, repair, or renovation of public school buildings and for the purchase of land for public school buildings; for equipment to implement a local school technology plan that is approved pursuant to G.S. 115C-102.6C; or for both. Monies used to implement a local school technology plan shall be transferred to the State School Technology Fund and allocated by that Fund to the local school administrative unit for equipment. As used in this section, 'public school buildings' only includes facilities for individual schools that are used for instructional and related purposes and does not include centralized administration, maintenance, or other facilities. **Applications must be submitted no later than one year after the final payment to the Contractor or Vendor.**

Short Description of Construction Project: _____

Estimated Costs:	State	Local	Total
Purchase of Land	\$ _____	\$ _____	\$ _____
Planning	\$ _____	\$ _____	\$ _____
Construction	\$ _____	\$ _____	\$ _____
Renovation	\$ _____	\$ _____	\$ _____
Enlargement	\$ _____	\$ _____	\$ _____
Repair	\$ _____	\$ _____	\$ _____
School Technology	\$ _____	\$ N/A	\$ _____
Debt Service/Bond Payment	\$ _____	\$ _____	\$ _____
Total	\$ _____	\$ _____	\$ _____

Bid Dates/Vendors: _____
Contracts signed/Dates: _____
Estimated date of beginning of construction: _____
Estimated date of completion: _____

Match: The matching funds of one dollar of local funds for every three dollars of state funds are from (source): _____
\$ _____ of the matching funds have been expended for/date/description: _____

Reporting requirements: We, the undersigned, agree to submit a report of state/local amounts expended for this project within 60 days after completion of the project, or 60 days after receiving state funding, whichever is later. The County Commissioners and the Board of Education do hereby jointly request approval of the above project and request release of \$ _____ from the Public School Building Capital Fund. We certify that the project herein described is within the parameters of 115C-546.2(b) and that all of the required local funding is available and designated as match for this project.

(Signature - Chair, County Commissioners) (Date)

(Signature - Chair, Board of Education) (Date)

**APPLICATION
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY**

Approved: _____

Date: _____

County: Randolph County

Contact Person: Will Massie

LEA: Asheboro City Schools

Title: County Finance Officer

Address: 725 McDowell Road Asheboro, NC 27205

Phone: 336-318-6310

Project Title: Teachey Elementary Roofing Project

Location: Asheboro, NC

Type of Facility: Elementary School

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:

(3) No county shall have to provide matching funds...

(4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects incurred on or after January 1, 2003.

(5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. **Applications must be submitted within one year following the date of final payment to the Contractor or Vendor.**

Lottery Funds received for FY 2010-11 may be used to pay classroom teachers, at the request of the local board of education. (SL 2010-123)

Short description of Construction Project:

Replacement of roof section C of existing facility

Estimated Costs:

Purchase of Land	_____	\$ _____
Planning and Design Services	_____	_____
New Construction	_____	_____
Additions / Renovations	_____	_____
Repair	_____	86,362.00
Debt Payment / Bond Payment	_____	_____
Classroom Teachers	_____	_____
TOTAL	_____	\$ 86,362.00

Estimated Project Beginning Date: Aug-2011

Est. Project Completion Date: Dec-2011

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of \$ 86,362.00 from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546 (or SL 2010-123).

(Signature — Chair, County Commissioners)

(Date)

(Signature — Chair, Board of Education)

(Date)

**APPLICATION
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY**

Approved: _____

Date: _____

County: Randolph County

Contact Person: Will Massie

LEA: Asheboro City Schools

Title: County Finance Officer

Address: 725 McDowell Road Asheboro, NC 27205

Phone: 336-318-6310

Project Title: 2012 Debt Service -Teachey Elementary

Location: Asheboro, NC

Type of Facility: Elementary School

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:

(3) No county shall have to provide matching funds...

(4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects incurred on or after January 1, 2003.

(5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. **Applications must be submitted within one year following the date of final payment to the Contractor or Vendor.**

Lottery Funds received for FY 2010-11 may be used to pay classroom teachers, at the request of the local board of education. (SL 2010-123)

Short description of Construction Project: 2006 - Renovation of existing elementary school

Estimated Costs:	
Purchase of Land _____	\$ _____
Planning and Design Services _____	_____
New Construction _____	_____
Additions / Renovations _____	_____
Repair _____	_____
Debt Payment / Bond Payment _____	400,000.00
Classroom Teachers _____	_____
TOTAL _____	\$ 400,000.00

Estimated Project Beginning Date: Aug-2011 Est. Project Completion Date: Feb-2012

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of \$ 400,000.00 from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546 (or SL 2010-123).

(Signature — Chair, County Commissioners) (Date)

(Signature — Chair, Board of Education) (Date)

Debt Service on School Construction

2006 COPS

Date	Principal	Interest	Total Debt Service	Asheboro City Schools debt %	School Debt Service
8/1/2006			-		
2/1/2007		757,246.65	757,246.65		
	-	757,246.65	757,246.65	13.297%	100,691.09
8/1/2007		902,678.13	902,678.13		
2/1/2008	2,060,000.00	902,678.13	2,962,678.13		
	2,060,000.00	1,805,356.26	3,865,356.26		513,976.42
8/1/2008		851,178.13	851,178.13		
2/1/2009	2,060,000.00	851,178.13	2,911,178.13		
	2,060,000.00	1,702,356.26	3,762,356.26		500,280.51
8/1/2009		805,703.13	805,703.13		
2/1/2010	2,060,000.00	805,703.13	2,865,703.13		
	2,060,000.00	1,611,406.26	3,671,406.26		488,186.89
8/1/2010		764,503.13	764,503.13		
2/1/2011	2,060,000.00	764,503.13	2,824,503.13		
	2,060,000.00	1,529,006.26	3,589,006.26		477,230.16
8/1/2011		723,303.13	723,303.13		
2/1/2012	2,060,000.00	723,303.13	2,783,303.13		
	2,060,000.00	1,446,606.26	3,506,606.26		466,273.43
8/1/2012		671,803.13	671,803.13		
2/1/2013	2,060,000.00	671,803.13	2,731,803.13		
	2,060,000.00	1,343,606.26	3,403,606.26		452,577.52
8/1/2013		630,603.13	630,603.13		
2/1/2014	2,060,000.00	630,603.13	2,690,603.13		
	2,060,000.00	1,261,206.26	3,321,206.26		441,620.80
8/1/2014		586,828.13	586,828.13		
2/1/2015	2,060,000.00	586,828.13	2,646,828.13		
	2,060,000.00	1,173,656.26	3,233,656.26		429,979.27
8/1/2015		544,503.13	544,503.13		
2/1/2016	2,060,000.00	544,503.13	2,604,503.13		
	2,060,000.00	1,089,006.26	3,149,006.26		418,723.36
8/1/2016		493,003.13	493,003.13		
2/1/2017	2,060,000.00	493,003.13	2,553,003.13		
	2,060,000.00	986,006.26	3,046,006.26		405,027.45
8/1/2017		451,803.13	451,803.13		
2/1/2018	2,060,000.00	451,803.13	2,511,803.13		
	2,060,000.00	903,606.26	2,963,606.26		394,070.72
8/1/2018		410,603.13	410,603.13		
2/1/2019	2,060,000.00	410,603.13	2,470,603.13		
	2,060,000.00	821,206.26	2,881,206.26		383,114.00
8/1/2019		368,115.63	368,115.63		
2/1/2020	2,060,000.00	368,115.63	2,428,115.63		
	2,060,000.00	736,231.26	2,796,231.26		371,814.87

Debt Service on School Construction

2006 COPS

Date	Principal	Interest	Total Debt Service	Asheboro City Schools	
				debt %	School Debt Service
8/1/2020		316,615.63	316,615.63		
2/1/2021	2,060,000.00	316,615.63	2,376,615.63		
	<u>2,060,000.00</u>	<u>633,231.26</u>	<u>2,693,231.26</u>		358,118.96
8/1/2021		265,115.63	265,115.63		
2/1/2022	2,060,000.00	265,115.63	2,325,115.63		
	<u>2,060,000.00</u>	<u>530,231.26</u>	<u>2,590,231.26</u>		344,423.05
8/1/2022		221,340.63	221,340.63		
2/1/2023	2,060,000.00	221,340.63	2,281,340.63		
	<u>2,060,000.00</u>	<u>442,681.26</u>	<u>2,502,681.26</u>		332,781.53
8/1/2023		177,565.63	177,565.63		
2/1/2024	2,060,000.00	177,565.63	2,237,565.63		
	<u>2,060,000.00</u>	<u>355,131.26</u>	<u>2,415,131.26</u>		321,140.00
8/1/2024		133,790.63	133,790.63		
2/1/2025	2,060,000.00	133,790.63	2,193,790.63		
	<u>2,060,000.00</u>	<u>267,581.26</u>	<u>2,327,581.26</u>		309,498.48
8/1/2025		90,015.63	90,015.63		
2/1/2026	2,060,000.00	90,015.63	2,150,015.63		
	<u>2,060,000.00</u>	<u>180,031.26</u>	<u>2,240,031.26</u>		297,856.96
8/1/2026		44,953.13	44,953.13		
2/1/2027	2,055,000.00	44,953.13	2,099,953.13		
	<u>2,055,000.00</u>	<u>89,906.26</u>	<u>2,144,906.26</u>		285,208.19
		-	-		
		-	-		
	<u>41,195,000.00</u>	<u>19,665,296.85</u>	<u>60,860,296.85</u>		<u>8,092,593.67</u>

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

Group Making Request: DECA School: AHS

Destination: Salt Lake City, Utah Date of Trip: 4/27 - 5/2

Number of Students Involved: 1 Percent of Total Group: 50%

Reasons for Students Not Attending: did not qualify for competition

Transportation Method: Activity Bus Bus Charter Private Automobile Other (Airplane)

If using a Charter Bus service, state name of Vendor here: _____

Number of Vehicles Needed (to be secured by the Central Office): 0

Number of Drivers Needed (to be secured by the Central Office): 0

Departure Time: _____ Return Time: _____ Round Trip Miles (estimated): _____

Estimated Cost to the Student: \$1200 - Some of this will be paid w/special funds

Purpose(s) of the Field Trip: International Career Development Conference
(International DECA competition)

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.

Shea Setzer Grasech

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.

Shea Setzer Grasech 3/28/12
Sponsor (Group Responsible for Paying for the Trip) Date

Approved: Kenneth [Signature] 3/28/12
Principal Date

Approved: Brad Reis 4/3/12
Superintendent or Designee Date

Transportation Scheduled: [Signature] 4-3-12
Transportation Supervisor Date

Special Comments/ Response: _____

Carolina College Advising Corps

The Carolina College Advising Corps helps low-income, first-generation college, and underrepresented students find their way to college. By placing recent UNC-Chapel Hill graduates as advisers in high schools across North Carolina, the Corps helps students plan their college searches, complete admissions and financial-aid applications, and enroll at schools that will serve them well.

Launched in 2007 and funded by the Jack Kent Cooke Foundation, the Z. Smith Reynolds Foundation, the Annie Penn Community Trust and the Golden LEAF Foundation, the Carolina Corps is one of 13 constituent programs in the National College Advising Corps which is headquartered at UNC-Chapel Hill. According to the College Board, high-achieving students from low-income families have about the same chance of enrolling in college as low-achieving students from high-income families.

The Carolina College Advising Corps work closely with guidance counselors and other school personnel to create programs that meet the needs of the students in North Carolina high schools. Typically, an adviser works in two high schools, helping students research and apply to a broad range of two- and four-year schools, with the goal of finding the one that fits each individual best.

(<http://www.advisingcorps.org/prospective-advisers/carolina-advising-corps>)

The Carolina College Advising Corps would like to place an adviser in Asheboro High School beginning with the 2012-2013 school year. We are very excited about this opportunity and how it aligns nicely with the other college access programs already in place to improve student performance and graduation rates!

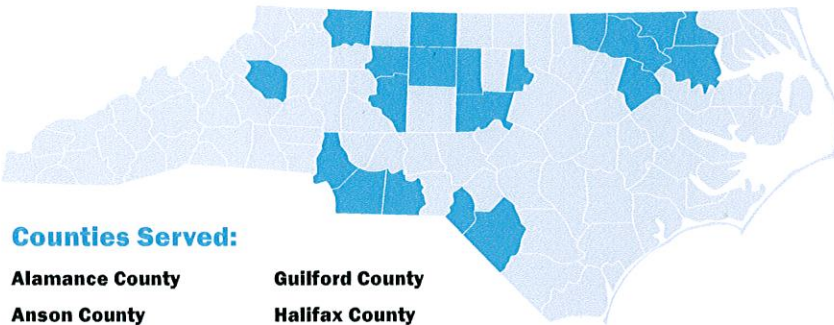
CAROLINA COLLEGE ADVISING CORPS

2011-2012



THE UNIVERSITY
of NORTH CAROLINA
at CHAPEL HILL

The Carolina College Advising Corps, housed in the Office of Undergraduate Admissions, helps low-income, first-generation, and underrepresented students find their way to college. By placing recent UNC-Chapel Hill graduates as advisers in high schools across North Carolina, the Corps helps students plan their college searches, complete admissions and financial aid applications, and enroll at schools that will serve them well.



Counties Served:

- | | |
|---|---------------------------|
| Alamance County | Guilford County |
| Anson County | Halifax County |
| Bertie County | Hertford County |
| Caldwell County | Northampton County |
| Charlotte-Mecklenburg Schools System | Robeson County |
| Chatham County | Rockingham County |
| Davidson County | Scotland County |
| Durham County | Surry County |
| Edgecombe County | Union County |
| Forsyth County | Warren County |

**In 2011-2012,
29 advisers
are serving 57
schools across
North Carolina.**

carolinacollegeadvisingcorps.unc.edu

Find us on Facebook (Carolina-College-Advising-Corps) and on Twitter (@CarolinaCorps)

For more information, contact:

Yolanda Keith
Program Coordinator
Senior Assistant Director of Admissions
(919) 843-7286
ykeith@admissions.unc.edu

T. Donté McGuire
Assistant Program Coordinator
(919) 962-1429
tdmcguir@admissions.unc.edu

2011-2012 Advisers:



Meredith Allred
Surry County



Precious Barnes
Halifax County



Patti Baynes
Scotland and Robeson Counties



Brandon Carter
Mecklenburg County



Ariel Cochrane-Brown
Forsyth County



Rachel Ensing
Caldwell County



Linwaun Fulton
Warren County



April Hammonds
Alamance County



David Hetrick
Caldwell County



Kayla Humphrey
Mecklenburg County



Clifford Jones
Durham County



Briana Kelly
Rockingham County



Shaniqua Marlowe
Mecklenburg County



Deziree Martin
Mecklenburg County



Portia Newman
Mecklenburg County



Molly Norwood
Rockingham County



Allee Olive
Chatham County



Jacob Reardon
Surry County



Anarrah Ross
Union County
Anson County



Kas Shealy
Mecklenburg County



Andrea Solorzano
Mecklenburg County



Eric Smith
Bertie and Hertford Counties



Monique Smith
Rockingham County



Danielle Staggers
Northampton and Halifax Counties



Sarah Stanfield
Guilford County



Tori Staton
Mecklenburg County



Ashley Thompson
Edgecombe County



Katja Wallin
Rockingham County



Janael Yowell
Davidson County

Policy 1710/4021/7230: Prohibition Against Discrimination, Harassment and Bullying

As recommended to the Board Policy Committee, March 8, 2012

The primary update to this policy is intended to clarify the requirement, based on federal and state regulations, stating that discrimination will not occur on the basis of race, color, national origin, sex, disability, or age. It also provides equal access to the Boy Scouts and other designated youth groups as required by law, referenced in the Boy Scouts Act. Additionally, this update also adds a requirement to appoint one or more compliance officers for Title IV, the ADA, the Age Discrimination Act and the Boy Scouts Act in addition to a previous requirement of Title IX and Section 504 Coordinators.

PROHIBITION AGAINST DISCRIMINATION, HARASSMENT AND BULLYING INCLUDING HAZING

Policy Code: 1710/4021/7230

The board acknowledges the dignity and worth of all students and employees and strives to create a safe, orderly, caring and inviting school environment to facilitate student learning and achievement. The board prohibits discrimination on the basis of race, color, national origin, sex, disability or age and will provide equal access to the Boy Scouts and other designated youth groups as required by law. The board will not tolerate any form of unlawful discrimination, harassment or bullying in any of its educational or employment activities or programs.

A. PROHIBITED BEHAVIORS AND CONSEQUENCES

1. Discrimination, Harassment and Bullying

Students, school system employees, volunteers and visitors are expected to behave in a civil and respectful manner. The board expressly prohibits unlawful discrimination, harassment and bullying.

Students are expected to comply with the behavior standards established by board policy and the Code of Student Conduct. Employees are expected to comply with board policy and school system regulations. Volunteers and visitors on school property also are expected to comply with board policy and established school rules and procedures.

Any violation of this policy is serious and school officials shall promptly take appropriate action. Students will be disciplined in accordance with the school's student behavior management plan (see policy 4302, School Plan for Management of Student Behavior). Based on the nature and severity of the offense and the circumstances surrounding the incident, the student will be subject to appropriate consequences and remedial actions ranging from positive behavioral interventions up to, and including, expulsion.

Employees who violate this policy will be subject to disciplinary action, up to, and including, dismissal. Volunteers and visitors who violate this policy will be directed to leave school property and/or reported to law enforcement, as appropriate, in accordance with policy 5020, Visitors to the Schools.

When considering if a response beyond the individual level is appropriate, school administrators should consider the nature and severity of the misconduct to determine whether a classroom, school-wide or school system-wide response is necessary. Such classroom, school-wide or school system-wide responses may include staff training, harassment and bullying prevention programs and other measures deemed appropriate by the superintendent to address the behavior.

2. Retaliation

The board prohibits reprisal or retaliation against any person for reporting or intending to report violations of this policy, supporting someone for reporting or intending to report a violation of this policy or participating in the investigation of reported violations of this policy.

After consideration of the nature and circumstances of the reprisal or retaliation and in accordance with applicable federal, state or local laws, policies and regulations, the superintendent or designee shall determine the consequences and remedial action for a person found to have engaged in reprisal or retaliation.

B. APPLICATION OF POLICY

This policy prohibits unlawful discrimination, harassment and bullying by students, employees, volunteers and visitors. “Visitors” includes persons, agencies, vendors, contractors and organizations doing business with or performing services for the school system.

This policy applies to behavior that takes place:

1. in any school building or on any school premises before, during or after school hours;
2. on any bus or other vehicle as part of any school activity;
3. at any bus stop;
4. during any school-sponsored activity or extracurricular activity;
5. at any time or place when the individual is subject to the authority of school personnel; and
6. at any time or place when the behavior has a direct and immediate effect on maintaining order and discipline in the schools.

C. DEFINITIONS

For purposes of this policy, the following definitions apply:

1. Discrimination

Discrimination means any act or failure to act that unreasonably and unfavorably differentiates treatment of others based solely on their membership in a socially distinct group or category, such as race, ethnicity, sex, pregnancy, religion, age or disability. Discrimination may be intentional or unintentional.

2. Harassment and Bullying

a. Harassment or bullying behavior is any pattern of gestures or written, electronic or verbal communications, or any physical act or any threatening communication that:

- 1) places a student or school employee in actual and reasonable fear of harm to his or her person or damage to his or her property; or
- 2) creates or is certain to create a hostile environment by substantially interfering with or impairing a student's educational performance, opportunities or benefits.

“Hostile environment” means that the victim subjectively views the conduct as harassment or bullying and that the conduct is objectively severe or pervasive enough that a reasonable person would agree that it is harassment or bullying. A hostile environment may be created through pervasive or persistent misbehavior or a single incident, if sufficiently severe.

Harassment and bullying include, but are not limited to, behavior described above that is reasonably perceived as being motivated by any actual or perceived differentiating characteristic or motivated by an individual's association with a person who has or is perceived to have a differentiating characteristic, such as race, color, religion, ancestry, national origin, gender, socioeconomic status, academic status, gender identity, physical appearance, sexual orientation, or mental, physical, developmental or sensory disability. Examples of behavior that may constitute bullying or harassment include, but are not limited to, verbal taunts, name-calling and put-downs, epithets, derogatory comments or slurs, lewd propositions, exclusion from peer groups, extortion of money or possessions, implied or stated threats, assault, impeding or blocking movement, offensive touching or any physical interference with normal work or movement, and visual insults, such as derogatory posters or cartoons. Legitimate age-appropriate pedagogical techniques are not considered harassment or bullying.

It is possible for harassment, including sexual or gender-based harassment, to occur in various situations. For example, harassment may occur between fellow students or co-workers, between supervisors and subordinates, between employees and students, or between non-employees, including visitors, and employees or students. Harassment may occur between members of the opposite sex or the same sex.

b. Sexual harassment is one type of harassment. Unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct

of a sexual nature constitute sexual harassment when:

- 1) submission to the conduct is made, either explicitly or implicitly, a term or condition of an individual's employment, academic progress or completion of a school-related activity;
- 2) submission to or rejection of such conduct is used as the basis for employment decisions affecting the individual, or in the case of a student, submission to or rejection of such conduct is used in evaluating the student's performance within a course of study or other school-related activity; or
- 3) such conduct is sufficiently severe, persistent or pervasive that it has the purpose or effect of unreasonably interfering with an employee's work or performance or a student's educational performance, limiting a student's ability to participate in or benefit from an educational program or environment, or creating an abusive, intimidating, hostile or offensive work or educational environment.

Sexually harassing conduct includes, but is not limited to, deliberate, unwelcome touching that has sexual connotations or is of a sexual nature, suggestions or demands for sexual involvement accompanied by implied or overt promises of preferential treatment or threats, pressure for sexual activity, continued or repeated offensive sexual flirtations, advances or propositions, continued or repeated verbal remarks about an individual's body, sexually degrading words used toward an individual or to describe an individual, or the display of sexually suggestive drawings, objects, pictures or written materials. Acts of verbal, nonverbal or physical aggression, intimidation or hostility based on sex, but not involving sexual activity or language, may be combined with incidents of sexually harassing conduct to determine if the incidents of sexually harassing conduct are sufficiently serious to create a sexually hostile environment.

- c. Gender-based harassment is also a type of harassment. Gender-based harassment may include acts of verbal, nonverbal or physical aggression, intimidation or hostility based on sex or sex-stereotyping but not involving conduct of a sexual nature.

D. REPORTING AND INVESTIGATING COMPLAINTS OF DISCRIMINATION, HARASSMENT OR BULLYING

Employees are required to report any actual or suspected violations of this policy. Students, parents, volunteers, visitors or others are also strongly encouraged to report any actual or suspected incidents of discrimination, harassment or bullying. All reports should be made in accordance with policy 1720/4015/7225, Discrimination, Harassment

and Bullying Complaint Procedure, and reported to one of the school officials identified in that policy. Reports may be made anonymously, and all reports shall be investigated in accordance with that policy.

E. TRAINING AND PROGRAMS

The board directs the superintendent to establish training and other programs that are designed to help eliminate unlawful discrimination, harassment and bullying and to foster an environment of understanding and respect for all members of the school community. Information about this policy and the related complaint procedure must be included in the training plan.

As funds are available, the board will provide additional training for students, employees and volunteers who have significant contact with students regarding the board's efforts to address discrimination, harassment and bullying and will create programs to address these issues. The training or programs should (1) provide examples of behavior that constitutes discrimination, harassment or bullying; (2) teach employees to identify groups that may be the target of discrimination, harassment or bullying; and (3) train school employees to be alert to locations where such behavior may occur, including locations within school buildings, at school bus stops, on cell phones and on the Internet.

F. NOTICE

The superintendent is responsible for providing effective notice to students, parents and employees of the procedures for reporting and investigating complaints of discrimination, harassment and bullying. This policy must be posted on the school system website, and copies of the policy must be readily available in the principal's office, the media center at each school and the superintendent's office. Notice of this policy must appear in all student and employee handbooks and in any school system publication that sets forth the comprehensive rules, procedures and standards of conduct for students and employees.

G. COORDINATORS

The superintendent or designee shall appoint one or more individuals to coordinate the school system's efforts to comply with and carry out its responsibilities under federal non-discrimination laws. These responsibilities include investigating any complaints communicated to school officials alleging noncompliance with Title VI or Title IX of the Civil Rights Act, Section 504 of the Rehabilitation Act, the Americans with Disabilities Act (ADA), the Age Discrimination Act and/or the Boy Scouts Act, or alleging actions which would be prohibited by those laws. The superintendent or designee shall publish the name(s), office address(es) and phone number(s) of the compliance coordinator(s) in a manner intended to ensure that students, employees, applicants, parents and other individuals who participate in the school system's programs are aware of the coordinator(s).

H. RECORDS AND REPORTING

The superintendent or designee shall maintain confidential records of complaints or reports of discrimination, harassment or bullying. The records must identify the names of all individuals accused of such offenses and the resolution of such complaints or reports. The superintendent also shall maintain records of training conducted and corrective action(s) or other steps taken by the school system to provide an environment free of discrimination, harassment and bullying.

The superintendent shall report to the State Board of Education all verified cases of discrimination, harassment or bullying. The report must be made through the Discipline Data Collection Report or through other means required by the State Board.

I. EVALUATION

The superintendent shall evaluate the effectiveness of efforts to correct or prevent discrimination, harassment and bullying and shall share these evaluations periodically with the board.

Legal References: Age Discrimination in Employment Act of 1967, 29 U.S.C. 621 *et seq.*, 34 C.F.R. pt. 110; Americans with Disabilities Act, 42 U.S.C. 12101 *et seq.*, 28 C.F.R. pt. 35; Rehabilitation Act of 1973, 29 U.S.C. 705(20), 794, 34 C.F.R. pt. 104; Title VI of the Civil Rights Act of 1964, 42 U.S.C. 2000d *et seq.*, 34 C.F.R. pt. 100; Title VII of the Civil Rights Act of 1964, 42 U.S.C. 2000e *et seq.*, 29 C.F.R. pt. 1604; Title IX of the Education Amendments of 1972, 20 U.S.C. 1681 *et seq.*, 34 C.F.R. pt. 106; Boy Scouts of America Equal Access Act, 20 U.S.C. 7905, 34 C.F.R. pt. 108; *Racial Incidents and Harassment Against Students at Educational Institutions; Investigative Guidance*, U.S. Department of Education, Office for Civil Rights (1994); *Revised Sexual Harassment Guidance: Harassment of Students by School Employees, Other Students, or Third Parties*, U.S. Department of Education, Office for Civil Rights (2001); *Notice of Non-Discrimination*, U.S. Department of Education, Office for Civil Rights (2010); *Oncale v. Sundowner Offshore Services*, 523 U.S. 75 (1998); G.S. 115C-335.5, -407.15 through -407.18; 126-16; State Board of Education Policy HRS-A-007

Cross References: Discrimination, Harassment and Bullying Complaint Procedure (policy 1720/4015/7225), Nondiscrimination on the Basis of Disabilities (policy 1730/4022/7231), Prohibition Against Retaliation (policy 1760/7280), Equal Educational Opportunities (policy 4001), School Plan for Management of Student Behavior (policy 4302), Visitors to the Schools (policy 5020), Community Use of Facilities (policy 5030), Recruitment and Selection of Personnel (policy 7100), Professional Employees: Demotion and Dismissal (policy 7930), Classified Personnel: Suspension and Dismissal (policy 7940)

Adopted: February 18, 2010

Updated:

Policy 1720/4015/7225: Discrimination, Harassment and Bullying Complaint Procedure

As recommended to the Board Policy Committee, March 8, 2012

This policy contains the procedure to be followed when a report of discrimination, harassment or bullying has been filed. It has been updated to further detail nondiscrimination including equal access for Boy Scouts.

DISCRIMINATION, HARASSMENT AND BULLYING COMPLAINT PROCEDURE

Policy Code: 1720/4015/7225

The board takes seriously all complaints of unlawful discrimination, harassment and bullying. The process provided in this policy is designed for those individuals who believe that they may have been discriminated against, bullied or harassed in violation of policy 1710/4021/7230, Prohibition Against Discrimination, Harassment and Bullying including Hazing. Individuals who have witnessed or have reliable information that another person has been subject to unlawful discrimination, harassment or bullying also should report such violations to one of the school system officials listed in subsection C.1. of this policy. Reports may be made anonymously.

A. DEFINITIONS

1. Alleged Perpetrator

The alleged perpetrator is the individual alleged to have discriminated against, harassed or bullied the complainant.

2. Complaint

A complaint is an oral or written notification made by a person who believes he or she is the victim of unlawful discrimination, harassment or bullying.

3. Complainant

The complainant is the individual complaining of being discriminated against, harassed or bullied.

4. Days

Days are the working days, exclusive of Saturdays, Sundays, vacation days or holidays, as set forth in the school calendar. In counting days, the first day will be the first full working day following receipt of the complaint. When a complaint is submitted on or after May 1, time limits will consist of all weekdays (Monday–Friday) so that the matter may be resolved before the close of the school term or as soon thereafter as possible.

5. Investigative Report

The investigative report is a written account of the findings of the investigation conducted in response to a complaint.

6. Investigator

The investigator is the school official responsible for investigating and responding to the complaint.

7. Report

A report is an oral or written notification that an individual, other than the reporter, is a suspected perpetrator or victim of unlawful discrimination, harassment or bullying.

B. REPORTING BY EMPLOYEES OR OTHER THIRD PARTIES

1. Mandatory Reporting by School Employees

Any employee who witnessed or who has reliable information or reason to believe that an individual may have been discriminated against, harassed or bullied in violation of policy 1710/4021/7230 must report the offense immediately to an appropriate individual designated in subsection C.1., below. An employee who does not promptly report possible discrimination, harassment or bullying shall be subject to disciplinary action.

2. Reporting by Other Third Parties

All members of the school community including students, parents, volunteers and visitors are also strongly encouraged to report any act that may constitute an incident of discrimination, harassment or bullying.

3. Anonymous Reporting

Reports of discrimination, harassment or bullying may be made anonymously but formal disciplinary action may not be taken solely on the basis of an anonymous report.

4. Investigation of Reports

Reports of discrimination, harassment or bullying shall be investigated sufficiently to determine whether further action under this policy or otherwise is necessary, and school officials shall take such action as appropriate under the circumstances. At the option of the alleged victim, the report may be treated as a complaint by the alleged victim under this policy.

C. COMPLAINTS BROUGHT BY ALLEGED VICTIMS OF DISCRIMINATION, HARASSMENT OR BULLYING

1. Filing a Complaint

Any individual, who believes that he or she has been discriminated against,

harassed or bullied is strongly encouraged to file a complaint orally or in writing to any of the following individuals:

- a. the principal or assistant principal of the school at which either the alleged perpetrator or alleged victim attends or is employed;
- b. an immediate supervisor if the individual making the complaint is an employee;
- c. the assistant superintendent of human resources if the alleged perpetrator or alleged victim is an employee of the school system (or the superintendent if the assistant superintendent of human resources is the alleged perpetrator);
- d. the Title IX coordinator for claims of sex discrimination or sexual harassment;
- e. the Section 504 coordinator or the ADA coordinator for claims of discrimination on the basis of a disability; or
- f. for claims of other forms of prohibited discrimination, the applicable civil rights coordinator as established in policy 1710/4021/7230.

2. Time Period for Filing a Complaint

A complaint should be filed as soon as possible but no later than 30 days after disclosure or discovery of the facts giving rise to the complaint. Complaints submitted after the 30-day period may be investigated; however, individuals should recognize that delays in reporting may significantly impair the ability of school officials to investigate and respond to such complaints.

3. Informal Resolution

The board acknowledges that many complaints may be addressed informally through such methods as conferences or mediation, and the board encourages the use of such procedures to the extent possible. If an informal process is used, the principal or other designated personnel must (1) notify the complainant that he or she has the option to request formal procedures at any time and (2) make a copy of this policy and other relevant policies available to the complainant. In those circumstances in which informal procedures fail or are inappropriate or in which the complainant requests formal procedures, the complaints will be investigated promptly, impartially and thoroughly according to the procedures outlined in the remainder of this policy.

D. PROCESS FOR ADDRESSING COMPLAINTS OF ALLEGED INCIDENTS OF DISCRIMINATION, HARASSMENT OR BULLYING

1. Initiating the Investigation

- a. Whoever receives a complaint of discrimination, harassment or bullying pursuant to subsection C.1. shall immediately notify the appropriate investigator who shall respond to the complaint and investigate. The investigator of a complaint is determined as follows.
- 1) If the alleged incident occurred under the jurisdiction of the principal, the investigator is the principal or designee, unless the alleged perpetrator is the principal, the assistant superintendent of human resources, the superintendent or a member of the board. If the alleged perpetrator is any other employee, the principal or designee shall conduct the investigation in consultation with the assistant superintendent of human resources or designee.
 - 2) If the alleged perpetrator is the principal, the assistant superintendent of human resources or designee is the investigator.
 - 3) If the alleged incident occurred outside of the jurisdiction of a principal (for example, at the central office), the assistant superintendent of human resources or designee is the investigator unless the alleged perpetrator is the assistant superintendent of human resources, the superintendent or a member of the board.
 - 4) If the alleged perpetrator is the assistant superintendent of human resources, the superintendent or designee is the investigator.
 - 5) If the alleged perpetrator is the superintendent, the board attorney is the investigator. (In such cases, whoever receives a complaint of discrimination, harassment or bullying shall immediately notify the assistant superintendent of human resources who shall immediately notify the board chair. The board chair shall direct the board attorney to respond to the complaint and investigate.)
 - 6) If the alleged perpetrator is a member of the board, the board attorney is the investigator. (In such cases, whoever receives a complaint of discrimination, harassment or bullying shall immediately notify the superintendent who shall direct the board attorney to respond to the complaint and investigate. Unless the board chair is the alleged perpetrator, the superintendent shall also notify the board chair of the complaint.)
- b. As applicable, the investigator shall immediately notify the Title IX, Section 504, ADA or other relevant coordinator of the complaint, and, as appropriate, may designate the coordinator to conduct the investigation.

- c. The investigator shall explain the process of the investigation to the complainant and inquire as to whether the complainant would like to suggest a course of corrective action.
- d. Written documentation of all reports and complaints, as well as the school system's response, must be maintained in accordance with policy 1710/4021/7230.
- e. Failure to investigate and/or address claims of discrimination, harassment or bullying shall result in disciplinary action.

2. Conducting the Investigation

- a. The investigator is responsible for determining whether the alleged act(s) constitutes a violation of policy 1710/4021/7230. In so doing, the investigator shall impartially, promptly and thoroughly investigate the complaint. The investigator shall interview (1) the complainant; (2) the alleged perpetrator(s); and (3) any other individuals, including other possible victims, who may have relevant information.
- b. Information may be shared only with individuals who need the information in order to investigate and address the complaint appropriately. Any requests by the complainant for confidentiality shall be evaluated within the context of the legal responsibilities of the school system. Any complaints withdrawn to protect confidentiality must be recorded in accordance with policy 1710/4021/7230.
- c. The investigator shall review the factual information gathered through the investigation to determine whether the alleged conduct constitutes discrimination, harassment or bullying, giving consideration to all factual information, the context in which the alleged incidents occurred, the age and maturity of the complainant and alleged perpetrator(s), and any other relevant circumstances.

3. Investigative Report

- a. The investigator shall submit a written investigative report to the superintendent and, as applicable, to the Title IX, Section 504, ADA or other coordinator.
- b. The investigator shall notify the complainant of the results of the investigation within 15 days of receiving the complaint, unless additional time is necessary to conduct an impartial, thorough investigation. The investigator shall specify whether the complaint was substantiated and, if so, shall also specify:

- 1) reasonable, timely, age-appropriate, corrective action intended to end the discrimination, harassment or bullying and prevent it from recurring;
 - 2) as needed, reasonable steps to address the effects of the discrimination, harassment or bullying on the complainant; and
 - 3) as needed, reasonable steps to protect the complainant from retaliation as a result of communicating the complaint.
- c. Information regarding specific disciplinary action imposed on the alleged perpetrator(s) will not be given to the complainant unless the information relates directly to the complainant (e.g., an order requiring the perpetrator not to have contact with the complainant).
- d. If the investigator determines that the complaint was substantiated, the perpetrator(s) shall be subject to discipline or other corrective steps, as described in policy 1710/4021/7230. If the corrective steps involve actions outside the scope of the investigator's authority, the superintendent will be notified so that responsibility for taking the corrective steps may be delegated to the appropriate individual.
- e. Each alleged perpetrator will be provided with a written summary of the results of the investigation in regard to whether the complaint was substantiated, whether the alleged perpetrator violated relevant law or board policies by his or her actions, and what, if any, disciplinary actions or consequences will be imposed upon the perpetrator in accordance with board policy. The perpetrator may appeal any disciplinary action or consequence in accordance with board policy and law. However, an appeal by the perpetrator of disciplinary action does not preclude school officials from taking appropriate action to address the discrimination, harassment or bullying.
4. Appeal of Investigative Report
- a. If the complainant is dissatisfied with the investigative report, he or she may appeal the decision to the superintendent (unless the alleged perpetrator is the assistant superintendent of human resources or the superintendent, in which cases the complainant may appeal directly to the board in accordance with the procedure described in subsection D.4.b below). The appeal must be submitted in writing within five days of receiving the investigative report. The superintendent may review the documents, conduct any further investigation necessary or take any other steps the superintendent determines to be appropriate in order to respond to the complaint. The superintendent shall provide a written response

within 10 days after receiving the appeal, unless further investigation is needed.

- b. If the complainant is dissatisfied with the superintendent's response, he or she may appeal the decision to the board within five days of receiving the superintendent's response. The board will review the documents, direct that further investigation be conducted if necessary and take any other steps that the board determines to be appropriate in order to respond to the complaint. Upon request of the complainant, the board will hold a hearing pursuant to policy 2500, Hearings Before the Board. The board will provide a written response within 30 days after receiving the appeal, unless further investigation is necessary or the hearing necessitates that more time be taken to respond.

E. TIMELINESS OF PROCESS

The number of days indicated at each step of the process should be considered a maximum. Every effort should be made to expedite the process.

If any school official charged with investigating the complaint or reviewing the investigation fails at any step in the process to communicate a decision within the specified time limit, the complainant will be entitled to appeal the complaint to the next step unless the official has notified the complainant of the delay and the reason for the delay, such as the complexity of the investigation, review or report. The school official shall make reasonable efforts to keep the complainant apprised of progress being made during any period of delay. Delays that interfere with the exercise of any legal rights are not permitted.

Failure by the complainant at any step in the process to appeal a complaint to the next step within the specified time limit will be considered acceptance of the decision at that step, unless the complainant has notified the investigator of a delay and the reason for the delay and the investigator has consented in writing to the delay.

F. GENERAL REQUIREMENTS

1. No reprisals or retaliation of any kind will be taken by the board or by an employee of the school system against the complainant or other individual on account of his or her filing a complaint or report or participating in an investigation of a complaint or report filed and decided pursuant to this policy, unless the person knew or had reason to believe that the complaint or report was false or knowingly provided false information.
2. All meetings and hearings conducted pursuant to this policy will be private.
3. The board and school system officials will consider requests to hear complaints from a group, but the board and officials have the discretion to hear and respond

to complainants individually.

4. The complainant may be represented by an advocate, such as an attorney, at any meeting with school system officials.
5. Should, in the judgment of the superintendent or designee, the investigation or processing of a complaint require that an employee be absent from regular work assignments, such absences shall be excused without loss of pay or benefits. This shall not prevent the superintendent or designee from suspending the alleged perpetrator without pay during the course of the investigation.

G. RECORDS

Records will be maintained as required by policy 1710/4021/7230.

Legal References: Age Discrimination in Employment Act of 1967, 29 U.S.C. 621 *et seq.*, 34 C.F.R. pt. 110; Americans with Disabilities Act, 42 U.S.C. 12101 *et seq.*, 28 C.F.R. pt. 35; Family Educational Rights and Privacy Act, 20 U.S.C. 1232g; Rehabilitation Act of 1973, 29 U.S.C. 705(20), 794, 34 C.F.R. pt. 104; Title VI of the Civil Rights Act of 1964, 42 U.S.C. 2000d *et seq.*, 34 C.F.R. pt. 100; Title VII of the Civil Rights Act of 1964, 42 U.S.C. 2000e *et seq.*, 29 C.F.R. pt. 1604; Title IX of the Education Amendments of 1972, 20 U.S.C. 1681 *et seq.*, 34 C.F.R. pt. 106; Boy Scouts of America Equal Access Act, 20 U.S.C. 7905, 34 C.F.R. pt. 108; *Racial Incidents and Harassment Against Students at Educational Institutions; Investigative Guidance*, U.S. Department of Education, Office for Civil Rights (1994); *Revised Sexual Harassment Guidance: Harassment of Students by School Employees, Other Students, or Third Parties*, U.S. Department of Education, Office for Civil Rights (2001); *Notice of Non-Discrimination*, U.S. Department of Education, Office for Civil Rights (2010); *Gebser v. Lago Vista Independent School District*, 524 U.S. 274 (1998); *Davis v. Monroe County Board of Education*, 526 U.S. 629 (1999); G.S. 115C-407.15 through -407.18; State Board of Education Policy HRS-A-007

Cross References: Prohibition Against Discrimination, Harassment and Bullying (policy 1710/4021/7230), Student and Parent Grievance Procedure (policy 1740/4010), Hearings Before the Board (policy 2500), Assaults, Threats and Harassment (policy 4331)

Adopted: February 18, 2010

Updated:

Policy 1730/4022/7231: Nondiscrimination on the Basis of Disabilities

As recommended to the Board Policy Committee, March 8, 2012

An update has been made to this policy that adds a statement regarding the hearing process required for 504 students. It states that a system of procedural safeguards with respect to the identification, evaluation or educational placement of students with disabilities under Section 504 must be in place. This is intended to provide an opportunity for parents to examine “relevant records, to have an impartial hearing, to be represented by counsel,” and to be allowed a hearing.

NONDISCRIMINATION ON THE BASIS OF DISABILITIES

Policy Code: **1730/4022/7231**

The board of education will not discriminate against qualified persons with disabilities on the basis of a disability. This non-discrimination policy includes, but is not limited to, benefits of and participation in system programs and activities. The system will provide aids, benefits and school services to a person with disabilities in the most integrated school setting appropriate to his or her needs so that he or she may have an opportunity commensurate to that provided to persons without disabilities to obtain the same results, gain the same benefit or reach the same level of achievement.

The superintendent is directed to develop appropriate procedures to implement this nondiscrimination policy. The superintendent or designee shall:

1. submit an assurance of nondiscrimination with each application for federal financial assistance;
2. designate a person to coordinate the system's efforts to comply with Section 504 of the Rehabilitation Act of 1973 ("Section 504") and its regulations;
3. designate a person to coordinate the system's efforts to comply with the Americans with Disabilities Act and its regulations;
4. publish the name, office address and phone number of the compliance coordinator(s) in a manner intended to ensure that employees, applicants, students, parents and other individuals who participate in the school system's programs are aware of the coordinator(s);
5. make complaint procedures available as provided in policy 1720/4015/7225, Discrimination, Harassment and Bullying Complaint Procedure, which provides opportunities for prompt and equitable resolutions to complaints alleging actions prohibited by Section 504 or ADA or regulations for these statutes;
6. provide notice that the school system does not discriminate on the basis of disability in violation of Section 504 or the ADA, or their implementing regulations, and make such notice accessible to employees, applicants, students and parents;
7. make reasonable accommodations for qualifying applicants or employees with disabilities; however, a reasonable accommodation does not include an accommodation that demonstrably would impose an undue hardship on the program or would fundamentally alter the nature of the service, program or activity;
8. not inquire about any disabilities that may need accommodation until after an applicant has been made an offer and, additionally, avoid using employment tests or other selection criteria that tend to screen out persons with disabilities unless the criteria are

demonstrably job-related and effective alternatives are not available;

9. provide a free appropriate public education to each qualified student with disabilities in accordance with Section 504 and its regulations; and
10. establish and implement a system of procedural safeguards with respect to the identification, evaluation or educational placement of a student with disabilities under Section 504 which includes an opportunity for the student's parent or guardian to examine relevant records, an impartial hearing with the opportunity for participation by the parent or guardian and representation by counsel, and a review procedure.

Legal References: Americans With Disabilities Act, 42 U.S.C. 12101 *et seq.*, 28 C.F.R. pt. 35; Rehabilitation Act of 1973, 29 U.S.C. 705(20), 794, 34 C.F.R. pt. 104

Cross References: Prohibition Against Discrimination, Harassment and Bullying including Hazing (policy 1710/4021/7230), Discrimination, Harassment and Bullying Complaint Procedure (policy 1720/4015/7225), Service Animals in Schools (policy 4202/5029/7272)

Adopted: March 12, 1998 to become effective July 1, 1998

Updated: May 11, 2000, February 12, 2009

Policy 2342: Voting Methods

As recommended to the Board Policy Committee, March 8, 2012

In decisions made by the Board of Education, voting is usually done by a voice vote on action items. This policy has been updated to clarify that a board member is expected to vote on all issues unless there is a conflict of interest or s/he cannot be impartial in the judicial matter being addressed by the board. When this happens, the board member will state the reason which will be recorded in the minutes. When the board decides to vote by written ballot, the minutes must specify each member's vote.

Voting will normally be by voice vote on all matters coming before the board for action. However, any member may call for a division, in which case the vote will be by show of hands. In either event, the minutes will reflect the vote of each member voting and the abstention of any member present but not voting, unless the vote is unanimous.

A board member must vote on all issues unless the member has a conflict of interest or is unable to remain impartial in a judicial matter before the board. If a board member recuses himself or herself from a vote, the member will state the reason before the vote is taken and the reason will be recorded in the minutes.

No secret ballots are permitted. If the board decides, by majority vote, to vote by written ballot, each member must sign his or her ballot, and the ballots must be available for public inspection in the superintendent's office immediately following the meeting and until the minutes are approved. The minutes of the meeting must specify the vote of each member's written ballot. The ballots may be destroyed after the minutes of the meeting have been approved.

Legal References: G.S. 143-318.13; *Crump v. Board of Education*, 93 N.C. App. 168, *aff'd*, 326 N.C. 603 (1990); N.C. Attorney General Advisory Opinion, 54 Op. Att'y. Gen. 86 (1985)

Cross References: Board Member Conflict of Interest (policy 2121)

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

Policy 3000: Goals and Objectives of the Educational Program

As recommended to the Board Policy Committee, March 8, 2012

A statement has been added to this policy that describes the board's commitment to ensure that the educational program contains rigorous standards. As part of the monitoring process, "the board shall strive to maintain accreditation of its school by the Southern Association of Schools and Colleges and/or the State Board of Education.

GOALS AND OBJECTIVES OF THE EDUCATIONAL PROGRAM

Policy Code:

3000

The board believes that the function of formal education is to provide a foundation for lifelong learning and to enable each student to participate effectively and responsibly in a changing world. The board recognizes the critical role of parents, governmental and nonprofit agencies, businesses, and the community in helping individual students and the school system meet educational goals. To ensure that the educational program meets rigorous academic standards, the board shall strive to maintain accreditation of its schools by the Southern Association of Schools and Colleges and/or the State Board of Education.

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

In addition to providing a basic education program as prescribed by the State Board of Education, the board believes that the administrators of the educational program also must strive to provide each student with the opportunity to:

1. learn to be responsible for and accept the consequences of his or her conduct and academic performance;
2. develop the capacity to examine and solve problems;
3. foster respect and appreciation for cultural and ideological diversity and differences;
4. develop the ability to be productive in a team environment;
5. learn and acquire the skills necessary for a lifetime of continuous learning and adaptation to change in the workplace and society;
6. prepare for challenging curriculum beyond secondary school and, when appropriate, complete high school courses required for college entry in less than four years;
7. achieve high levels of success in a rigorous curriculum;
8. acquire the skills necessary for success as life-long learners;
9. acquire the skills needed for technological literacy in a rapidly changing world; and
10. remain in school and earn a high school diploma and, when appropriate, earn additional college credit.

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

materials and issues related to instructional time.

Legal References: G.S. 115C-12(32), -12(38), -36, -47, -81; State Board of Education Policies GCS-F-016, GCS-L-006

Cross References: Curriculum Development (policy 3100), Selection of Textbooks and Supplementary Materials (policy 3200), Counseling Program (policy 3610)

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

Revised: November 9, 2006

Policy 4110: Immunization and Health Requirements for School Admission

As recommended to the Board Policy Committee, March 8, 2012

G.S. 130A-440.1 continues to require that early childhood vision screening meet the standards adopted by the Governor's Commission. However, since the Commission was abolished in 2011, no funds are available to pay for eye examinations. While taking this information into account, the NCSBA recommends the removal of this information from this policy.

IMMUNIZATION REQUIREMENTS FOR SCHOOL ADMISSION

Policy Code: **4110**

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

A. IMMUNIZATION

Within 30 calendar days of his or her first enrollment date, each student must show evidence of immunization against tetanus, diphtheria, whooping cough, red measles, German measles (rubella), mumps, Hepatitis B, haemophilus influenza (Hib), poliomyelitis, varicella, and any other disease as required by law or regulation.

For students entering the sixth grade on or after August 1, 2008, a booster dose of Tdap vaccine is required if five years or more have passed since the student's last dose of tetanus-containing vaccine.

Evidence of immunizations must be shown in the form of a certificate furnished by a licensed physician or by the health department. A student who received immunizations in a state other than North Carolina must present an official certificate that meets the immunizations requirements of G.S. 130A-154(b).

Principals are required to refuse admittance to any child whose parent or guardian does not present a medical certification of proper immunizations within the allotted time. If, following approved medical practice, the administration of a vaccine requires more than 30 calendar days to complete, upon certification of this fact by a physician, additional days may be allowed in order to obtain the required immunizations.

Exceptions to the immunization requirement will be made only for religious reasons or for medical reasons approved by a physician.

B. HEALTH ASSESSMENT/VISION SCREENING

Within 30 calendar days of the first day of school entry, all kindergarten students must furnish to the principal a document indicating that the student has received a health assessment pursuant to G.S. 130A-440. The assessment must include a medical history and physical examination with screening for vision and hearing and, if appropriate, testing for

Policy Code: **4110**

anemia and tuberculosis. The health assessment must be conducted no more than 12 months prior to the date of school entry. Exceptions to the health assessment requirement will be made only for religious reasons.

~~Beginning with the 2007-08 school year,~~ vision screening must comply with the vision screening standards adopted by the former Governor's Commission on Early Childhood Vision Care. Within 180 days of the start of the school year, the parent of the child must present to the principal or his or her designee certification that within the past 12 months, the child has obtained a comprehensive eye examination performed by an ophthalmologist or optometrist or has obtained a vision screening conducted by a licensed physician, an optometrist, a physician assistant, a nurse practitioner, a registered nurse, an orthoptist, or a vision screener certified by Prevent Blindness North Carolina. If a child enters the first grade without having been enrolled in a kindergarten program requiring a vision screening, the screening is required at that point.

Children who receive and fail to pass the required vision screening must obtain a comprehensive eye exam conducted by a duly licensed optometrist or ophthalmologist. The provider of the exam shall present to the parent a signed transmittal form, which the parent must submit to the school. If a member of the school staff has reason to believe that a child enrolled in kindergarten through third grade is having problems with vision, the staff member may recommend to the child's parent that the child have a comprehensive eye examination. ~~Such notification to the parent must also inform the parent that funds may be available from the Governor's Commission on Early Childhood Vision Care to pay providers for the examination, including corrective lenses.~~

No child will be excluded from attending school for a parent's failure to obtain a comprehensive eye exam. If a parent fails or refuses to obtain a comprehensive eye exam or to provide the certification of a comprehensive eye exam, school officials shall send a written reminder to the parent of required eye exams ~~and shall include information about funds that may be available from the Governor's Commission on Early Childhood Vision Care.~~

C. HOMELESS STUDENTS

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

Policy Code: **4110**

D. CHILDREN OF MILITARY FAMILIES

The board acknowledges that immunization requirements for newly enrolling military children are governed by the Interstate Compact on Educational Opportunity for Military Children. Children of military families, as defined in policy 4050, Children of Military Families, will have 30 days from the date of enrollment or within such time as reasonably determined by the rules of the Interstate Commission to obtain any required immunization. For a series of immunizations, initial vaccinations must be obtained within 30 days or within such time as is reasonably determined under the Interstate Commission.

Legal References: McKinney-Vento Homeless Assistance Act, 42 U.S.C. 11431 *et seq.*; G.S. 115C-407.5; 130A-152 to -157, -440 to -443; 143B-216.75; 10A N.C.A.C. 41A .0401

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

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

Updated: May 11, 2000, January 10, 2008

Policy 6315: Drivers

As recommended to the Board Policy Committee, March 8, 2012

This policy has been updated to be in compliance with State Board of Education Policy. First, it requires that rules in Section A apply not only to school bus drivers but also to activity bus drivers. Second, it provides additional guidance regarding new requirements for CDL activity bus drivers to hold school bus driver certificates and to report moving violations.

Safety is of paramount concern in providing student transportation services. Consistent with the board's goals for student safety, all drivers involved in transporting students must comply with the following board requirements.

A. SCHOOL BUS AND ACTIVITY BUS DRIVERS

School bus and activity bus drivers must:

1. possess required licenses and all other qualifications required by law;
2. not operate a school or activity bus on a public street, highway or public vehicular area while using a mobile telephone or related technology (i.e. hands-free technology such as Bluetooth) while the bus is in motion, unless such use is for the sole purpose of communicating in an emergency situation;
3. report to the principal any misconduct that is in violation of any of the student behavior policies in the 4300 series or school rules;
4. use reasonable judgment in the operation of the buses;
5. make reasonable efforts to maintain good order of the students being transported;
6. not permit any person to ride who is not assigned to the bus or has not received express permission of the principal or other designated official;
7. promptly report to the principal or other designated official any defect or other concern regarding the safety of the school bus, activity bus or other vehicle operated by the school system; and
8. report to the principal or other designated official by the next work day any moving violation citations received while operating any motor vehicle, whether on or off duty.

B. OTHER DRIVERS

Other drivers, including volunteer drivers, must:

1. possess required licenses and all other qualifications required by law;
2. report to the principal by the next working day any moving violation citations received while operating any motor vehicle, whether on or off duty; and
3. carry insurance if operating a privately owned vehicle.

If the board requires a school social worker to increase his or her private automobile liability coverage and/or to add a business use rider in order to transport students in his or her private vehicle, the social worker will be reimbursed for the additional premium charged and/or for the increased liability limits of the added rider.

The superintendent or designee shall make copies of this policy and other related policies available to drivers.

Legal References: G.S. 20-7(f)(2), -137.4, -218; 115C-47(25a), -241, -242, -244 to -246, -248, -251, -317.1; State Board of Education policy TCS-H-010; Handbook for School Bus Drivers, Department of Transportation, Division of Motor Vehicles

Cross References: Student Behavior Policies (4300 series), Drug and Alcohol Testing of Commercial Motor Vehicle Operators (policy 7241), Insurance (policy 8340)

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

Revised: January 11, 2007, January 10, 2008

Policy 6320: Use of Student Transportation Services

As recommended to the Board Policy Committee, March 8, 2012

This update adds the requirement to offer safety training to students travelling on activity or commercial buses. Specifically, it states, "In addition to students receiving regular school bus safety training, safety instruction will be provided to students traveling on activity buses or commercial buses as needed."

Student transportation services will be made available in a manner consistent with the board goals set out in policy 6300, Goals of Student Transportation Services. The first priority is to provide transportation to and from school to eligible students.

A. OTHER TRANSPORTATION SERVICES

Other transportation services may be made available as funding permits and in accordance with legal requirements and board policy. In particular, the board establishes the following possible uses of other transportation services.

1. State-operated school buses may be used for instructional programs directly related to the curriculum when the trip and use of the bus are approved in accordance with board policy.
2. School buses may be used only for purposes expressly allowed by G.S. 115C-242.
3. School buses may not be used for athletic activities or extracurricular activities.
4. Activity buses and other vehicles meeting federal safety standards may be used for travel to athletic activities and travel to other approved school-related activities. In addition to students receiving regular school bus safety training, safety instruction will be provided to students traveling on activity buses or commercial buses as needed.
5. The board encourages the superintendent and principals to provide transportation services to enable students at risk of not meeting promotion standards to take advantage of additional or enhanced opportunities for learning.

B. SPECIAL USE OF SCHOOL BUSES

The board may authorize special uses of school buses as provided by G.S. 115C-242 and 115C-243. The superintendent shall present to the board any requests for special uses and the statutory support for allowing such authorization.

C. TRANSPORTATION FOR SPECIAL NEEDS STUDENTS

A student who is identified as having special needs following procedures in the North Carolina *Policies Governing Services for Children with Disabilities* will be provided with transportation services as required by law. When the school system's transportation services are unable to provide transportation for special needs students, the board may contract with public or private carriers to provide this service, pursuant to policy 6340, Transportation Service/Vehicle Contracts.

Legal References: Individuals with Disabilities Education Act, 20 U.S.C. 1400 *et seq.*; 49 U.S.C. 30125, 30165; G.S. 115C-239, -242, -243, -247, -254; G.S. 66-58(c)(9a) and (9b); *Policies Governing Services for Children with Disabilities*, State Board of Education Policy GCS-D-000; State Board of Education policies TCS-H-000, -006; Memorandum to All Superintendents from Eddie M. Speas, Jr., Special Deputy Attorney General, January 14, 1988

Cross References: School Trips (policy 3320), Goals of Student Transportation Services (policy 6300), Safety and Student Transportation Services (policy 6305), Transportation Service/Vehicle Contracts (policy 6340)

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

Updated:

Policy 6321: Bus Routes

As recommended to the Board Policy Committee, March 8, 2012

One addition has been made to this policy guaranteeing that parents will be notified of school bus arrival times. It also states that parents are responsible for having the student at the bus stop prior to the scheduled arrival time.

The superintendent or designee shall develop school bus routes in accordance with state law and regulations. All bus routes will be kept on file in the superintendent's office, and all changes will be filed within 10 days after such change becomes effective.

Students ordinarily will be assigned to a bus that passes within one mile of the student's residence. To the extent practicable and economically feasible, ride time should be less than 45 minutes one way.

Parents will be informed of students' scheduled school bus arrival times. It is the parent's responsibility to ensure that a student is present at a bus stop prior to the scheduled arrival time.

A. TRANSPORTATION TO LOCATIONS OTHER THAN HOME

Upon request, the superintendent or designee may, but is not required to, assign a student to a bus to transport the student to and/or from a location other than home if the following conditions are met.

1. The student's parent or guardian submits a written, signed request that states the specific location other than home to which the student is to be transported and acknowledges that the parent or guardian and not the school system is responsible for the student's safety once the child has departed from the bus.
2. The request for such transportation does not require a bus to deviate in any significant way from an established route.
3. There is capacity on the bus if the request would necessitate the student's riding a different bus from the regularly assigned bus.
4. The student's residence and requested bus stop are within the zone eligible for transportation service.
5. The request for such transportation does not cause the school system to incur any additional cost.
6. The proposed bus stop meets safety standards established by law, the board, the superintendent or the principal.

Any changes in bus stops must be approved by the superintendent or designee.

B. BUS ROUTES IN HAZARDOUS CONDITIONS

School buses will not be allowed to operate if there is a serious threat to the safety of students or drivers. The superintendent may develop a more limited bus route for

hazardous weather conditions in order to operate only on roads that are safe. To the extent possible, parents will be notified in advance of the bus route that will be used in hazardous conditions. The hazardous conditions bus route will be on file in the superintendent's office.

A student who is identified as having special needs following procedures in the North Carolina *Policies Governing Services for Children with Disabilities* will be provided with transportation services as required by law.

Legal References: Individuals with Disabilities Education Act Amendments of 1997, 20 U.S.C. 1400 *et seq.*; G.S. 115C-240(d), -246; *Policies Governing Services for Children with Disabilities*, State Board of Education Policy GCS-D-000; State Board of Education Policies TCS-H-000, -002, -006

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

Updated: April 8, 1999

Policy 7405: Extracurricular and Non-Instructional Duties

As recommended to the Board Policy Committee, March 8, 2012

One update has been made to this policy. It adds Common Core Standards and North Carolina Essential Standards terms to the definition of non-instructional duties, such as monitoring outside the instructional setting and performing bus duty, for teachers.

EXTRACURRICULAR AND NON-INSTRUCTIONAL DUTIES

Policy Code:

7405

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

A. EXTRACURRICULAR DUTIES

Initially licensed teachers and teachers with 27 or more years' experience (exempt teachers) may not be assigned extracurricular duties unless they request the assignments in writing.

1. Extracurricular Duties Defined

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

2. Exceptions Permitted for Compelling Reasons

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

a. Compelling Need Defined

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

to extracurricular duties unless the assignment is approved in advance by the superintendent or designee. Examples of compelling need include circumstances when:

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

b. Process for Granting a Compelling Need Waiver

1) Board Waiver

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

2) Superintendent Waiver

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

3) Principal Waiver

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

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

4) Teacher Access to Records

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

B. NON-INSTRUCTIONAL DUTIES

Principals shall minimize the assignment of non-instructional duties to all teachers, including initially licensed teachers and teachers with 27 or more years of experience. Specifically, teachers should not be required to use their daily planning periods on an ongoing and regular basis to supervise students. Planning periods generally should be reserved for course planning and meetings with other professional staff regarding the instructional program.

1. Non-Instructional Duties Defined

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

2. Distribution of Non-Instructional Duties

Non-instructional duties should be distributed equitably among employees to the extent that it is reasonably possible to do so. In assigning non-instructional duties, consideration should be given to the need for initially licensed teachers to have adequate professional development, planning time and access to experienced teachers. Teachers with more than 27 years of experience are expected to be available to devote some time each week to sharing their experience and expertise with less experienced teachers. Principals are responsible for structuring these opportunities in a way that will be beneficial to the students and employees at their schools.

C. EVALUATION

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

Legal References: G.S. 115C-47(18a), -301.1; State Board of Education Policy TCP-A-004

Adopted: September 9, 1999

Updated: May 11, 2000

Presentation to the ACS Board of Education Regarding the ACS AP Program

An AP Study Team was created to examine the focus and practices of the AHS AP Program. In order to move forward with recommendations for improvement, the team agreed that the ideal AP program contained the following characteristics: Rigor, Student Centeredness, Shared Goal for Success (College Credit), Relationships, Relevance, and Inquiry-based. These characteristics were used to weigh recommendations for improvement and move the AHS AP Program toward the ideal.

Instructional Focus:

To increase student motivation, participation, and success within the course and on the exams, the AP Study Team from Asheboro High School would like to focus on the following

- Institute a two-day AP Summer Institute to prepare AP students for the rigor and learning responsibilities associated with being successful and earning college credit in an AP course. The AP Summer Institute will replace the independent summer reading students have previously been required to complete. Students who are unable to attend the summer institute will be allowed to do an alternate assignment.
- Improving instructional practice for teachers for all AHS AP teachers through commitment to attend the yearly College Bound sponsored AP Summer Institutes for teacher professional development
- Institute an AP Teacher PLC for collaboration and learning among all AP teachers.

Other actions that the AP Study Team has recommended to improve the AHS AP Program:

- Institute the use of PLAN and PSAT data to identify AP Potential in students.
- Utilize teacher recommendation forms to ensure prerequisite classes and student skills align with AP class requirements.
- Institute an informational parent meeting to inform all AP students and parents of the requirements, challenges, and opportunities relating to the AP Curriculum.
- Take time to educate all AHS staff of the rigor and requirements of AP classes so that they can make educated recommendations for placement for students.

For Further Study:

- An examination of the procedure surrounding paying for AP students to take exams versus other proposals including
 - Having students pay for all or part of the AP exam fee
 - Reimbursing students for proficiency on AP exams
 - Lowering the quality points for students who fail to take the exam

Policy 4202/5029/7272: Service Animals in Schools

As recommended to the Board Policy Committee, February 9, 2012

This new policy has been created so that schools may comply with regulations under the Americans with Disabilities Act, effective March 15, 2011, and with federal regulations that require schools to permit the use of service animals by individuals with disabilities (students, teachers, and visitors). The policy provides a definition of service animal along with guidelines as to how the introduction of the animal will take place at the school and how it will be integrated into the educational program so as to minimize unnecessary disruption.

The board will make reasonable accommodations for qualified persons with disabilities in accordance with policy 1730/4022/7231, Nondiscrimination on the Basis of Disabilities, and the requirements of state and federal law. An individual with a disability may be accompanied by his or her service animal on school property unless the animal is properly excluded as set forth in section E of this policy. The superintendent shall establish any necessary administrative regulations for the use of service animals on school property.

A. DEFINITION OF “SERVICE ANIMAL”

A “service animal” for purposes of this policy is any dog that has been individually trained to do work or perform tasks for the benefit of an individual with a disability, including, but not limited to, a physical, sensory, psychiatric, intellectual or other mental disability. The work or tasks performed by a service animal must be directly related to the individual’s disability or necessary to mitigate a disability. Service animals do not include any other species of animal, whether wild or domestic, trained or untrained. Animals whose sole function is to provide emotional support, well-being, comfort, companionship or therapeutic benefits or to act as a crime deterrent are not service animals for the purposes of this policy.

B. USE OF A SERVICE ANIMAL ON SCHOOL PROPERTY BY STUDENTS AND EMPLOYEES

1. Introduction of a Service Animal

School administrators shall facilitate the introduction of an eligible service animal into the school environment. To promote a successful integration of the service animal into the educational program and to minimize unnecessary disruption, an employee or student with a disability who intends to bring a service animal to school during the school day is encouraged to follow these guidelines.

- a. The employee, student or student’s parent should notify the superintendent and the principal of the applicable school in writing at least 10 work days prior to the date proposed to bring the service animal onto school property.
- b. The employee, student or student’s parent should work with school personnel to create a plan addressing the presence of the service animal during the school day. A plan to integrate a service animal into the school environment should include the following:
 - 1) appropriate training for school personnel and students regarding interaction with the service animal;

- 2) any necessary modifications to the educational program so that the employee or student with a disability may be accompanied by the service animal; and
 - 3) address, when necessary, the presence of a handler other than the employee or student with the disability to control or care for the service animal.
- c. The service animal should wear identification to provide adequate notice to students, school personnel and school visitors that the dog is a service animal.
 - d. The service animal should be free of parasites and otherwise in good health.
2. Presence of a Service Animal on School Property

An employee or student with a disability accompanied by a service animal must meet the following requirements for a service animal to be present on school property.

- a. A student or employee who elects to be accompanied by a service animal will be expected to care for and supervise the animal. If a student is not capable of providing adequate care and supervision, the parent will be responsible for providing such care and supervision.
- b. If a student requires assistance from a parent or handler to control and care for the service animal while on school property, that individual must submit to a background screening, which may include a criminal history check in accordance with state law and any procedures established by the superintendent.
- c. The service animal must be on a leash or other mechanical restraint at all times. If mechanical restraint is not feasible due to a student's disability, the animal must be under other sufficient means of control.
- d. The service animal must be housebroken, under the control of its handler, and have received all necessary vaccinations as required by state law. The handler must ensure that the animal is in good health and has been vaccinated against diseases common to that type of animal as recommended by the American Veterinary Medical Association. For example, dogs should have routine maintenance for flea and tick prevention, de-worming, and have annual examinations. In addition, the animal must be spayed or neutered. Dogs must wear a rabies tag. [NC

Rabies Law – N.C. General Statute § 130A-185] If an animal other a dog is to be used as a service animal, the Superintendent must approve the health requirements regarding that animal.

C. USE OF A SERVICE ANIMAL ON SCHOOL PROPERTY BY SCHOOL VISITORS

A school visitor who is an individual with a disability may be accompanied by a service animal in accordance with all applicable state and federal laws and regulations and with policy 5020, Visitors to the Schools. A service animal that is accompanying a school visitor may be properly excluded from school property for a reason(s) set forth in section E of this policy.

D. LIABILITY

The board may hold the owner or handler of a service animal liable for any property damage caused by the animal to the same extent required by other board policy or administrative rules that impose liability for property damage. In addition, either the owner or handler, or both may be liable for personal injury caused by the animal or related to the presence of the animal on school property.

E. EXCLUSION OF A SERVICE ANIMAL FROM SCHOOL PROPERTY

School personnel shall not ask an individual with a disability about the nature or extent of his or her disability or for proof of a service animal's training as a condition of allowing the animal onto school property. However, when not readily apparent to school personnel, a principal or designee may inquire as to whether the animal is required because of a disability and what work or task the animal has been trained to perform. Such inquiries may be made to confirm that the dog is a service animal and is rightfully present on school property.

A principal or designee may exclude a service animal from school property for the following reasons:

1. The animal poses a direct threat to the health or safety of others that cannot be eliminated by reasonable modifications.
2. The animal is out of control and the animal's handler does not take effective action to control it.
3. The animal is not housebroken.
4. The presence or behavior of the animal fundamentally alters the service, program or activity of the school system.

If a principal or designee excludes a dog or service animal from school property, the principal or designee must document the reasons for the exclusion and notify the superintendent. The superintendent or designee will make a determination on whether a

service animal will be allowed to return to the school and, if reasonably possible, notify the individual with the disability in writing of the decision within five work days of the initial exclusion.

If the superintendent determines that an animal does not meet the definition of a service animal or that a service animal should be excluded for one or more of the reasons described in this section, the student's Section 504 or IEP Team shall meet to consider and document whether the animal's presence is necessary for the child to receive an appropriate education or to have equal access to the educational program and, if not, whether the child needs other aids and services or accommodations.

If a service animal is excluded, an individual with a disability will be provided the opportunity to participate in educational services, programs or activities as required by law without having the service animal on the premises.

F. APPEAL OF AN EXCLUSION OF A SERVICE ANIMAL FROM SCHOOL PROPERTY

The superintendent's decision regarding exclusion of a service animal from school property in accordance with this policy may be appealed consistent with policies 1720/4015/7225, Discrimination, Harassment and Bullying Complaint Procedure, and any other procedure established by the superintendent under policy 1730/4022/7231, Nondiscrimination on the Basis of Disabilities.

Legal References: Americans with Disabilities Act, 42 U.S.C. 12101 *et seq.*, 28 C.F.R. pt. 35; Individuals with Disabilities Education Act, 20 U.S.C. 1400 *et seq.*, Rehabilitation Act of 1973, 29 U.S.C. 705(20), 794, 34 C.F.R. pt. 104; G.S. 130A-185, 168 art. 1, 168A-3 through -7

Cross References: Discrimination, Harassment and Bullying Compliant Procedure (policy 1720/4015/7225), Nondiscrimination on the Basis of Disabilities (policy 1730/4022/7231), Visitors to the Schools (policy 5020)

Adopted:

Policy 7335: Employee Use of Social Media

As recommended to the Board Policy Committee, February 9, 2012

This policy primarily addresses two issues: 1. employee communications with students via social networks such as Facebook, and 2. employee personal use of social media. The policy requires that all electronic communication to students be school-related and accomplished through school-controlled resources. Employees are prohibited from knowingly communicating with students through a personal social network page. Personal use of social media must be conducted in a manner consistent with the professional standards expected of employees and may not be conducted during instructional time or with school resources.

The board recognizes the importance of incorporating current technology tools, including new methods of electronic communication, into the classroom to enhance student learning. It further recognizes the importance of employees, students and parents engaging, learning, collaborating and sharing in digital environments as part of 21st century learning. The board strives to ensure that electronic communication tools incorporated into the school curriculum are used responsibly and safely. As practicable, the board will provide access to secure social media tools and board approved technologies for use during instructional time and for school-sponsored activities in accordance with policy 3225/4312/7320, Technology Acceptable Use.

The board acknowledges that school employees may engage in the use of social media during their personal time. School employees who use social media for personal purposes must be mindful that they are responsible for their public conduct even when not acting in their capacities as school system employees. All school employees, including student teachers and independent contractors shall comply with the requirements of this policy when using electronic social media for personal purposes.

For the purposes of this policy, “social media” includes, but is not limited to: personal websites, web logs (blogs), wikis, social network sites, online forums, virtual worlds, video-sharing websites and any other social media generally available to the public or consumers that does not fall within the board’s technologies network (e.g., Web 2.0 tools, MySpace, Facebook, Twitter, LinkedIn, Flickr, YouTube).

A. SOCIAL MEDIA COMMUNICATIONS INVOLVING STUDENTS

Employees are to maintain professional relationships with students at all times in accordance with policies 4040/7310, Staff-Student Relations, and 7300, Staff Responsibilities. All electronic communications with students who are currently enrolled in the school system must be school-related and within the scope of the employees’ professional responsibilities, unless otherwise authorized by this policy. School personnel may use only school-controlled technological resources and social media tools to communicate directly with students or to comment on student matters through use of the Internet. An employee seeking to establish a social networking website for school-related purposes must have prior written approval from the superintendent or designee and principal and meet the requirements of policies 3227/7322, Web Page Development, and 3225/4312/7320, Technology Acceptable Use.

The use of electronic media for communicating with students and parents is an extension of the employee’s workplace responsibilities. Accordingly, the board expects employees to use professional judgment when using social media or other electronic communications.

Employees are prohibited from knowingly communicating with current students through a personal social network page. An internet posting on a personal social media website

intended for a particular student will be considered a form of direct communication with that student in violation of this policy. However, an employee may communicate with a student using personal social media networks to the extent the employee and student have a family relationship or other type of appropriate relationship which originated outside of the school setting. For example, an employee may have a relationship with a niece or nephew, a student who is the child of an adult friend, a student who is a friend of the employee's child, or a member or participant in the same civic, social, recreational, sport or religious organization.

B. EMPLOYEE PERSONAL USE OF SOCIAL MEDIA

The board respects the right of employees to use social media as a medium of self-expression on their personal time. As role models for the school system's students, however, employees are responsible for their public conduct even when they are not performing their job duties as employees of the school system. Employees will be held to the same professional standards in their public use of social media and other electronic communications as they are for any other public conduct. Further, school employees remain subject to applicable state and federal laws, board policies, administrative regulations and the Code of Ethics for North Carolina Educators, even if communicating with others concerning personal and private matters. If an employee's use of social media interferes with the employee's ability to effectively perform his or her job duties, the employee is subject to disciplinary action, up to and including termination of employment.

Employees are responsible for the content on their social media sites, including content added by the employee, the employee's friends or members of the public who can access the employee's site, and for Web links on the employee's site. Employees shall take reasonable precautions, such as using available security settings, to restrict students from viewing their personal information on social media websites and to prevent students from accessing materials that are not age-appropriate.

School employees are prohibited from accessing social networking websites for personal use during instructional time or with school system technological resources.

C. POSTING TO SOCIAL MEDIA SITES

Employees who use social media for personal purposes must be aware that the content they post may be viewed by anyone, including students, parents and community members. Employees shall observe the following principles when communicating through social networking sites:

1. Employees shall not post confidential information about students, employees or school system business.
2. Employees shall not list current students as "friends" on social networking sites.

3. Employees shall not knowingly allow students access to their personal social networking sites that discuss or portray sex, nudity, alcohol or drug use or other behaviors associated with the employees' private lives that would be inappropriate to discuss with a student at school.
4. Employees may not knowingly grant students access to any portions of their personal social networking sites that are not accessible to the general public.
5. Employees shall be professional in all internet postings related to or referencing the school system, students and other employees.
6. Employees shall not use profane, pornographic, obscene, indecent, lewd, vulgar or sexually offensive language, pictures or graphics or other communication that could reasonably be anticipated to cause a substantial disruption to the school environment.
7. Employees shall not use the school system's logo or other copyrighted material of the system without express, written consent from the board.
8. Employees shall not post identifiable images of a student or student's family without permission from the student and the student's parent or legal guardian.
9. Employees shall not use internet postings to libel or defame the board, individual board members, students or other school employees.
10. Employees shall not use internet postings to harass, bully or intimidate other employees or students in violation of policy 1710/4021/7230, Prohibition Against Discrimination, Harassment and Bullying, or state and federal laws.
11. Employees shall not post inappropriate content that negatively impacts their ability to perform their jobs.
12. Employees shall not use internet postings to engage in any other conduct that violates board policy and administrative procedures or state and federal laws.

D. CONSEQUENCES

School system personnel shall monitor online activities of employees who access the Internet using school technological resources. Additionally, the superintendent or designee may periodically conduct public internet searches to determine if an employee has engaged in conduct that violates this policy. Any employee who has been found by the superintendent to have violated this policy may be subject to disciplinary action, up to and including dismissal.

The superintendent shall establish and communicate to employees guidelines that are consistent with this policy.

Legal References: U.S. Const. amend. I; Children’s Internet Protection Act, 47 U.S.C. 254(h)(5); Electronic Communications Privacy Act, 18 U.S.C. 2510-2522; Family Educational Rights and Privacy Act, 20 U.S.C. 1232g; 17 U.S.C. 101 *et seq.*; 20 U.S.C. 6777; G.S. 115C-325(e); 16 N.C.A.C. 6C .0601, .0602; State Board of Education Policy TCP-C-014

Cross References: Prohibition Against Discrimination, Harassment and Bullying (policy 1710/4021/7230), Technology in the Educational Program (policy 3220), Technology Acceptable Use (policy 3225/4312/7320), Web Page Development (policy 3227/7322), Copyright Compliance (policy 3230/7330), Staff-Student Relations (policy 4040/7310), Staff Responsibilities (policy 7300)

Adopted:

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

Year ended June 30, 2011

Independent Auditors' Report

Basic Financial Statements and Schedules

Board Members

Gidget Kidd, Chairman

Jane Redding, Vice Chairman

Phillip R. Cheek

Linda R. Cranford

Joyce P. Harrington

W. Kelly Harris

C. Stephen Jones

Kyle W. Lamb

Archie Priest, Jr.

Chris L. Yow

Derek Robbins

Dr. Diane L. Frost, Superintendent

Asheboro City Board of Education

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Independent Auditors' Report

Asheboro City Board of Education
Asheboro, North Carolina

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, 2011, which collectively comprise the Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Board's management. Our responsibility is to express opinions on these financial statements based on our audit.

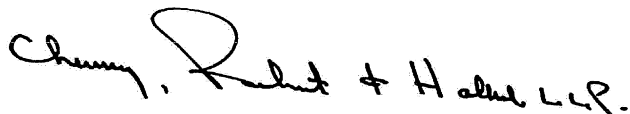
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, 2011, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund, State Public School, Federal Grants and Other Restricted Special Revenue Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 2, 2012, on our consideration of the Board's internal control over financial reporting and 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements, but is supplementary information required by Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements of the Board. The individual fund financial schedules as listed in the table of contents as of and for the year ended June 30, 2011, as well as the accompanying schedule of expenditures of federal and State awards for the year ended June 30, 2011 as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the State Single Audit Implementation Act, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink that reads "Cherry, Rickett & Hahn LLP." The signature is written in a cursive, flowing style.

Asheboro, North Carolina
March 2, 2012

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, 2011. This information should be read in conjunction with the audited financial statements included in this report.

Financial Highlights

- The Board experienced an increase in enrollment of 97 students (or 2%) from the previous year.

Overview of the Financial Statements

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

- *Independent Auditors' Report*
- *Management's Discussion and Analysis (required supplementary information)*
- *Basic Financial Statements*
- *Required supplemental section that presents individual fund financial schedules for certain 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 assets and the statement of activities. The Statement of Net Assets includes all of the Board's assets and liabilities. 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 and due dates to creditors. Liquidity and financial flexibility can be evaluated using the information contained in this statement. The Statement of Activities summarizes the Board's revenues and expenses for the current year. A net (expense) revenue format is used to indicate to what extent each function is self-sufficient.

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

Government-wide Statements

The government-wide statements report information about the Board as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Assets includes all of the Board's assets 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 assets and how they have changed. Net assets – the difference between the Board's assets and liabilities – is one way to measure the Board's financial health or position.

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

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

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

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

Fund Financial Statements

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

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

Asheboro City Board of Education has two types of funds:

Governmental funds: Most of the Board's basic services are included in the governmental funds, which generally focus on two things – 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, additional information at the bottom of the governmental funds statements, in the form of a reconciliation, 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 Federal Grants Fund, and the Other Restricted 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. Asheboro City Board of Education has two proprietary funds – both enterprise funds - the School Food Service Fund and the Child Care Fund.

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

Financial Analysis of the Board as a Whole

Net assets are an indicator of the fiscal health of the Board. Assets exceeded liabilities by \$41,523,623 as of June 30, 2011. The largest component of net assets is invested in capital assets, net of related debt, of \$37,289,846. It comprises 90% of the total net assets.

Following is a summary of the Statement of Net Assets:

	Governmental Activities		Business-type Activities		Total Primary Government	
	6/30/2011	6/30/2010	6/30/2011	6/30/2010	6/30/2011	6/30/2010
Current assets	\$ 5,989,454	\$ 5,447,294	\$ 712,541	\$ 600,934	\$ 6,701,995	\$ 6,048,228
Capital assets	37,007,773	36,588,472	282,073	313,346	37,289,846	36,901,818
Total assets	<u>42,997,227</u>	<u>42,035,766</u>	<u>994,614</u>	<u>914,280</u>	<u>43,991,841</u>	<u>42,950,046</u>
Current liabilities	2,234,574	2,492,463	68,108	58,885	2,302,682	2,551,348
Long-term liabilities	165,536	-	-	-	165,536	-
Total liabilities	<u>2,400,110</u>	<u>2,492,463</u>	<u>68,108</u>	<u>58,885</u>	<u>2,468,218</u>	<u>2,551,348</u>
Invested in capital assets, net of related debt	37,007,773	36,588,472	282,073	313,346	37,289,846	36,901,818
Restricted for:						
Stabilization by state statute	914,170	869,223	-	-	914,170	869,223
Capital School Outlay	431,093	519,782	-	-	431,093	519,782
Individual schools Programs	158,345	139,690	-	-	158,345	139,690
Designated for subsequent year's expenditures	265,487	23,981	-	-	265,487	23,981
Unrestricted net assets	612,523	722,531	-	-	612,523	722,531
Total net assets	<u>\$ 40,597,117</u>	<u>\$ 39,543,303</u>	<u>\$ 926,506</u>	<u>\$ 855,395</u>	<u>\$ 41,523,623</u>	<u>\$ 40,398,698</u>

Note that net assets increased (2.8%) during the year. The increase in net assets in the governmental activities was primarily due to an increase in current assets. Unrestricted net assets increased in the business-type activities primarily due to an increase in assets. Also note that the Board carries capital assets for which Randolph County carries the offsetting debt.

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

	Governmental Activities		Business-type Activities		Total Primary Government	
	6/30/2011	6/30/2010	6/30/2011	6/30/2010	6/30/2011	6/30/2010
Revenues:						
Program revenues:						
Charges for services	\$ 1,225,289	\$ 1,260,190	\$ 785,526	\$ 758,287	\$ 2,010,815	\$ 2,018,477
Operating grants and contributions	31,928,213	28,108,414	1,980,910	1,782,762	33,909,123	29,891,176
General revenues:						
State of North Carolina	2,543,416	2,124,079	-	-	2,543,416	2,124,079
Randolph County	7,950,789	8,109,506	-	-	7,950,789	8,109,506
Other revenues	599,947	541,766	3,682	14,061	603,629	555,827
Total revenues	<u>44,247,654</u>	<u>40,143,955</u>	<u>2,770,118</u>	<u>2,555,110</u>	<u>47,017,772</u>	<u>42,699,065</u>
Expenses:						
Governmental activities:						
Instructional programs	34,554,106	32,080,181	-	-	34,554,106	32,080,181
Supporting services	7,142,468	6,993,285	-	-	7,142,468	6,993,285
Non-programmed charges	212,912	183,933	-	-	212,912	183,933
Unallocated depreciation expense	1,235,257	1,130,006	-	-	1,235,257	1,130,006
Business-type activities:						
School food service	-	-	2,700,275	2,614,604	2,700,275	2,614,604
Child care	-	-	47,829	30,680	47,829	30,680
Total expenses	<u>43,144,743</u>	<u>40,387,405</u>	<u>2,748,104</u>	<u>2,645,284</u>	<u>45,892,847</u>	<u>43,032,689</u>
Transfers in (out)	(49,097)	(63,258)	49,097	63,258	-	-
Increase (decrease) in net assets	1,053,814	(306,708)	71,111	(26,916)	1,124,925	(333,624)
Beginning net assets	39,543,303	39,850,011	855,395	882,311	40,398,698	40,732,322
Ending net assets	<u>\$ 40,597,117</u>	<u>\$ 39,543,303</u>	<u>\$ 926,506</u>	<u>\$ 855,395</u>	<u>\$ 41,523,623</u>	<u>\$ 40,398,698</u>

Total governmental activities generated revenues of \$44,247,654 while expenses in this category totaled \$43,144,743 for the year ended June 30, 2011. Comparatively, revenues were \$40,143,955 and expenses totaled \$40,387,405 for the year ended June 30, 2010. After transfers to the business-type activities, the increase in net assets stands at \$1,053,814 at June 30, 2011, compared to \$(306,708) in 2010. Instructional programs expenses comprised 80% of total governmental-type expenses while supporting services made up 17% of those expenses for 2011. County funding comprised 18% of total governmental revenue. In 2010, county funding was 20%. Much of the remaining 82% of total governmental revenue consists of restricted State and federal money. This revenue represented 80% of total revenue in 2010. Business-type activities generated revenue of \$2,770,118 and had expenses of \$2,748,104. Net assets increased in the business-type activities by \$71,111, after net transfers in from the governmental activities of \$49,097.

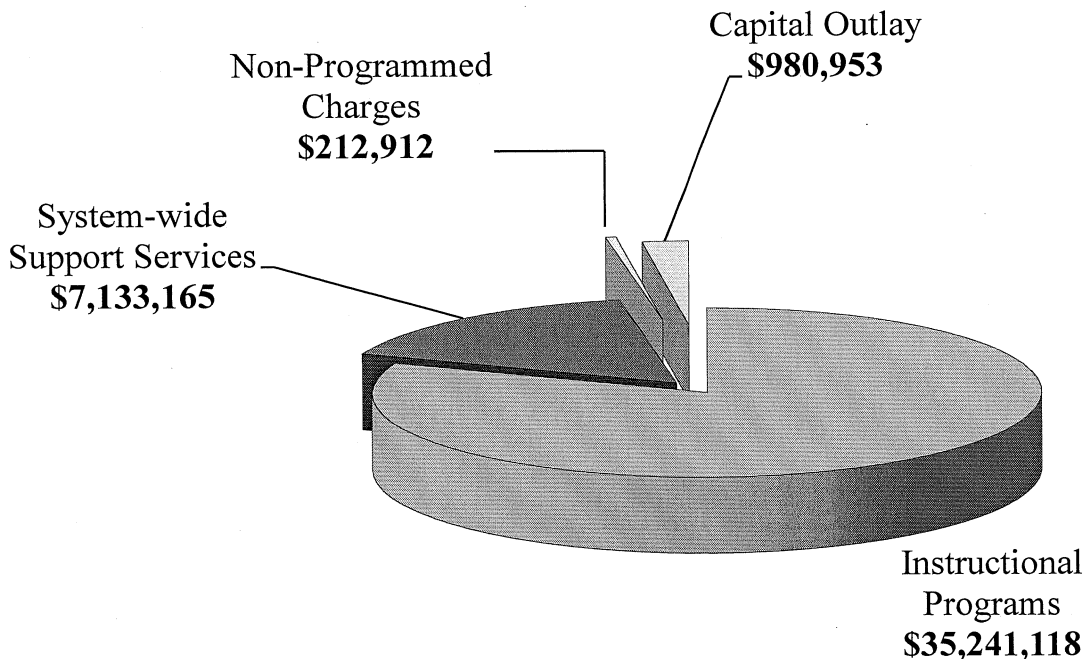
Financial Analysis of the Board's Funds

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

The Board's governmental funds reported a combined fund balance of \$5,393,217, a \$626,511 increase over last year. In the General Fund revenues exceeded expenditures resulting in an increase in fund balance. Changes in major sources of funding from the prior year were as follows: state funding increased by \$280,544, county funding decreased by \$(158,717), and federal grants increased by \$4,044,756. Expenditures increased \$4,086,190 and included \$980,953 in capital outlay expenditures.

Proprietary Funds: The Board's business type funds consist of the School Food Service Fund and the Child Care Fund. The School Food Service Fund reflected an increase in net assets over last year, while the Child Care Fund experienced a small operating loss before transfers in brought the change in net assets to zero. Total revenues and expenses increased over last year; non-operating revenue brought about most of the increase in revenues due to increases in federal reimbursements.

Categorization of Expenditures for Governmental Funds



General Fund Budgetary Highlights

Over the course of the year, the Board made no significant revisions to the General Fund Budget. The Board was able to end the year with a surplus. There were no increases or decreases in revenues and corresponding appropriations in the General Fund.

Capital Assets

Capital assets increased by \$419,301 (or 1.14%) from the previous year. The increase in capital assets was primarily a result of the purchase of additional assets.

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

Table 3
Summary of Capital Assets
as of June 30, 2011 and 2010

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total Primary Government</u>	
	<u>6/30/2011</u>	<u>6/30/2010</u>	<u>6/30/2011</u>	<u>6/30/2010</u>	<u>6/30/2011</u>	<u>6/30/2010</u>
Land	\$ 3,038,935	\$ 3,038,935	\$ -	\$ -	\$ 3,038,935	\$ 3,038,935
Construction in progress	131,870	-	-	-	131,870	-
Buildings	32,405,365	32,636,915	-	-	32,405,365	32,636,915
Land improvements	355,658	360,678	-	-	355,658	360,678
Furniture, equipment and vehicles	1,075,945	551,944	282,073	313,346	1,358,018	865,290
Total	\$ 37,007,773	\$ 36,588,472	\$ 282,073	\$ 313,346	\$ 37,289,846	\$ 36,901,818

Economic Factors

The Board anticipates increases in enrollment over the next several years and will continue to have increases in the need for classroom space, teachers, and equipment. County funding is a major source of income for the Board; therefore the County's economic outlook has a direct affect on that of the school district. The following factors have affected the economic outlook of Randolph County.

As of June 2011, the County's unemployment rate of 10.2% is slightly less than the state average of 10.4%. Of the surrounding counties, only Chatham (7.1%) and Moore (9.1%) had lower rates. Alamance (11.0%), Davidson (11.5%), Guilford (10.9%), and Montgomery (12.6%) all had higher unemployment rates than Randolph County.

From July 2010 through June 2011, major plant closures and layoffs resulted in a loss of 215 jobs in our County, while 440 new 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:

Harold Blair, Director of Finance and Technology
Asheboro City Board of Education
1126 S. Park St.
Asheboro, NC 27203

Asheboro City Board of Education
Statement of Net Assets
June 30, 2011

	Governmental Activities	Business Type Activities	Total
Assets			
Cash and cash equivalents	\$ 5,263,453	\$ 591,373	\$ 5,854,826
Accounts receivable, net	102,712	14,334	117,046
Due from other governments	484,965	72,813	557,778
Internal balances	100,931	(100,931)	-
Inventories	37,393	134,952	172,345
Capital assets			
Land, improvements, and construction in progress	3,170,805	-	3,170,805
Other capital assets, net of depreciation	33,836,968	282,073	34,119,041
Total capital assets	<u>37,007,773</u>	<u>282,073</u>	<u>37,289,846</u>
Total assets	<u>42,997,227</u>	<u>994,614</u>	<u>43,991,841</u>
Liabilities			
Accounts payable	245,118	45,258	290,376
Unearned revenue	117,369	10,043	127,412
Accrued salaries and benefits	77,514	-	77,514
Long-term liabilities:			
Due within one year	1,794,573	12,807	1,807,380
Due in more than one year	165,536		165,536
Total liabilities	<u>2,400,110</u>	<u>68,108</u>	<u>2,468,218</u>
Net assets			
Invested in capital assets	37,007,773	282,073	37,289,846
Restricted for			
Stabilization by state statute	914,170		914,170
Individual Schools	158,345		158,345
Capital School Outlay	431,093		431,093
Programs	265,487		265,487
Designated for subsequent year's expenditures	612,523		612,523
Unrestricted	1,207,726	644,433	1,852,159
Total net assets	<u>\$ 40,597,117</u>	<u>\$ 926,506</u>	<u>\$ 41,523,623</u>

See notes to financial statements.

**Asheboro City Board of Education
Statement of Activities
For the Year Ended June 30, 2011**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Operating		Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
		Charges for Services	Grants and Contributions				
Primary government							
Governmental activities							
Instructional programs							
Regular	\$ 17,547,643	\$ 438,699	\$ 14,150,005	\$ -	\$ (2,958,939)	\$ -	\$ (2,958,939)
Special Populations	4,772,332	-	4,546,053	-	(226,279)	-	(226,279)
Alternative Programs	4,786,219	-	3,751,001	-	(1,035,218)	-	(1,035,218)
School Leadership	2,173,737	-	1,798,150	-	(375,587)	-	(375,587)
Co-curricular	210,779	786,590	-	-	575,811	-	575,811
School-based Support	5,063,396	-	4,591,224	-	(472,172)	-	(472,172)
System-wide Support Services							
Support and Development	316,871	-	175,789	-	(141,082)	-	(141,082)
Special Population	407,895	-	244,092	-	(163,803)	-	(163,803)
Technology Support	542,639	-	299,161	-	(243,478)	-	(243,478)
Operational Support	3,946,040	-	1,404,403	-	(2,541,637)	-	(2,541,637)
Financial and Human Resource	674,983	-	320,292	-	(354,691)	-	(354,691)
Accountability	240,290	-	102,531	-	(137,759)	-	(137,759)
System-wide Pupil Support	154,100	-	41,954	-	(112,146)	-	(112,146)
Policy, Leadership and Public Relations	859,650	-	290,646	-	(569,004)	-	(569,004)
Non-programmed Charges	212,912	-	212,912	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Unallocated depreciation expense	1,235,257	-	-	-	(1,235,257)	-	(1,235,257)
Total governmental activities	43,144,743	1,225,289	31,928,213	-	(9,991,241)	-	(9,991,241)
Business-type activities							
School food service	2,700,275	741,794	1,980,910	-	-	22,429	22,429
Child care	47,829	43,732	-	-	-	(4,097)	(4,097)
Total business-type activities	2,748,104	785,526	1,980,910	-	-	18,332	18,332
Total primary government	\$ 45,892,847	\$ 2,010,815	\$ 33,909,123	\$ -	(9,991,241)	18,332	(9,972,909)
General revenues							
State of North Carolina					2,543,416	-	2,543,416
Randolph County					7,950,789	-	7,950,789
Other					596,376	2,962	599,338
Interest earned on investments					3,571	720	4,291
Transfers					(49,097)	49,097	-
Total general revenues and transfers					11,045,055	52,779	11,097,834
Change in net assets					1,053,814	71,111	1,124,925
Net assets - beginning					39,543,303	855,395	40,398,698
Net assets - ending					\$ 40,597,117	\$ 926,506	\$ 41,523,623

See notes to financial statements.

Asheboro City Board of Education
Balance Sheet
Governmental Funds
June 30, 2011

	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	\$ 3,365,080	\$ -	\$ -	\$ 749,738	\$ 973,491	\$ 175,144	\$ 5,263,453
Accounts receivable, net	1,395	-	-	70,151	31,166	-	102,712
Due from other governments	233,142	8,625	69,056	59,305	109,388	5,449	484,965
Due from other funds	6,341	-	-	105,708	-	-	112,049
Inventories	37,393	-	-	-	-	-	37,393
Total Assets	\$ 3,643,351	\$ 8,625	\$ 69,056	\$ 984,902	\$ 1,114,045	\$ 180,593	\$ 6,000,572
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	\$ 88,439	\$ -	\$ -	\$ 4,580	\$ 145,265	\$ 6,834	\$ 245,118
Due to other funds	1,153	-	-	-	-	9,965	11,118
Deferred revenue	156,236	3,805	69,056	29,671	9,388	5,449	273,605
Accrued salaries, wages and benefits	72,694	4,820	-	-	-	-	77,514
Total Liabilities	318,522	8,625	69,056	34,251	154,653	22,248	607,355
Fund balances							
Nonspendable							
Inventories	37,393	-	-	-	-	-	37,393
Restricted							
Stabilization by State Statute	313,230	-	-	235,164	365,776	-	914,170
School Capital Outlay	-	-	-	-	431,093	-	431,093
Individual Schools	-	-	-	-	-	158,345	158,345
Programs	-	-	-	265,487	-	-	265,487
Designated for subsequent year's expenditures	-	-	-	450,000	162,523	-	612,523
Unassigned							
General fund	2,974,206	-	-	-	-	-	2,974,206
Total Fund Balances	3,324,829	-	-	950,651	959,392	158,345	5,393,217
Total liabilities and fund balances	\$ 3,643,351	\$ 8,625	\$ 69,056	\$ 984,902	\$ 1,114,045	\$ 180,593	\$ 6,000,572

Asheboro City Board of Education
Reconciliation of the Balance Sheet of Governmental Funds to the
Statement of Net Assets
June 30, 2011

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

Ending fund balance - governmental funds	\$ 5,393,217
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	37,007,773
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	156,236
Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	<u>(1,960,109)</u>
Net assets of governmental activities	<u><u>\$ 40,597,117</u></u>

Asheboro City Board of Education
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2011

	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	\$ 31,236	\$ 24,552,067	\$ -	\$ 699,927	\$ 4,158	\$ -	\$ 25,287,388
Randolph County	7,206,837	-	-	-	743,952	-	7,950,789
U.S. Government	-	-	8,809,105	298,966	100,000	-	9,208,071
Other	219,961	-	-	728,692	66,163	786,590	1,801,406
Total Revenues	<u>7,458,034</u>	<u>24,552,067</u>	<u>8,809,105</u>	<u>1,727,585</u>	<u>914,273</u>	<u>786,590</u>	<u>44,247,654</u>
Expenditures							
Current:							
Instructional Programs							
Regular	1,770,812	14,730,057	807,907	191,720	-	767,935	18,268,431
Special Populations	187,718	3,385,408	1,160,645	38,561	-	-	4,772,332
Alternative Programs	280,449	413,513	3,337,488	754,769	-	-	4,786,219
School Leadership	367,917	1,797,548	602	7,670	-	-	2,173,737
Co-curricular	167,554	-	-	9,449	-	-	177,003
School-based Support	302,884	1,725,936	2,865,288	169,288	-	-	5,063,396
System-wide Support Services							
Support and Development	101,767	88,071	87,718	39,315	-	-	316,871
Special Population	107,002	60,765	183,327	56,801	-	-	407,895
Technology Support	243,478	201,944	97,217	-	-	-	542,639
Operational Support	2,421,987	1,348,402	56,001	110,347	-	-	3,936,737
Financial and Human Resource	196,326	320,292	-	158,365	-	-	674,983
Accountability	100,800	102,531	-	36,959	-	-	240,290
System-wide Pupil Support	112,146	41,954	-	-	-	-	154,100
Policy, Leadership and Public Relations	539,254	290,646	-	29,750	-	-	859,650
Non-programmed Charges	-	-	212,912	-	-	-	212,912
Capital Outlay							
Real property and buildings	-	-	-	-	733,808	-	733,808
Furniture and equipment	-	-	-	-	129,793	-	129,793
Buses and motor vehicles	-	-	-	-	117,352	-	117,352
Total expenditures	<u>6,900,094</u>	<u>24,507,067</u>	<u>8,809,105</u>	<u>1,602,994</u>	<u>980,953</u>	<u>767,935</u>	<u>43,568,148</u>
Excess (deficiency) of revenues over (under) expenditures	<u>557,940</u>	<u>45,000</u>	<u>-</u>	<u>124,591</u>	<u>(66,680)</u>	<u>18,655</u>	<u>679,506</u>
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(45,000)	-	(4,097)	-	-	(49,097)
Total other financing sources (uses)	<u>-</u>	<u>(45,000)</u>	<u>-</u>	<u>(4,097)</u>	<u>-</u>	<u>-</u>	<u>(49,097)</u>
Net change in fund balances	<u>557,940</u>	<u>-</u>	<u>-</u>	<u>120,494</u>	<u>(66,680)</u>	<u>18,655</u>	<u>630,409</u>
Fund balance - beginning	<u>2,770,787</u>	<u>-</u>	<u>-</u>	<u>830,157</u>	<u>1,026,072</u>	<u>139,690</u>	<u>4,766,706</u>
Decrease in reserve for inventory	<u>(3,898)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,898)</u>
Fund balance - ending	<u>\$ 3,324,829</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 950,651</u>	<u>\$ 959,392</u>	<u>\$ 158,345</u>	<u>\$ 5,393,217</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, 2011

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

Net change in fund balances - total governmental funds	\$	630,409
Change in fund balance due to change in reserve for inventory		(3,898)
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 outlay exceeds depreciation expense.		419,301
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property and vehicle tax receivable		(1,738)
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.		
Compensated absences		9,740
Total changes in net assets of governmental activities	\$	1,053,814

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, 2011

	General Fund			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues				
State of North Carolina	\$ -	\$ -	\$ 31,236	\$ 31,236
Randolph County	7,211,642	7,211,642	7,206,837	(4,805)
Other	225,000	225,000	219,961	(5,039)
Total Revenues	<u>7,436,642</u>	<u>7,436,642</u>	<u>7,458,034</u>	<u>21,392</u>
Expenditures				
Instructional Programs				
Regular	1,863,205	1,790,528	1,770,812	19,716
Special Populations	251,200	190,550	187,718	2,832
Alternative Programs	173,700	281,100	280,449	651
School Leadership	690,048	405,248	367,917	37,331
Co-curricular	4,800	176,100	167,554	8,546
School-based Support	257,400	329,400	302,884	26,516
System-wide Support Services				
Support and Development	104,200	102,000	101,767	233
Special Population	147,600	121,550	107,002	14,548
Technology Support	137,689	280,500	243,478	37,022
Operational Support	2,455,200	2,534,096	2,421,987	112,109
Financial and Human Resource	451,400	224,170	196,326	27,844
Accountability	154,200	143,100	100,800	42,300
System-wide Pupil Support	213,200	216,700	112,146	104,554
Policy, Leadership and Public Relations	532,800	641,600	539,254	102,346
Total expenditures	<u>7,436,642</u>	<u>7,436,642</u>	<u>6,900,094</u>	<u>536,548</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>557,940</u>	<u>557,940</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>557,940</u>	<u>\$ 557,940</u>
Fund balance - beginning			2,770,787	
Decrease in reserve for inventory			<u>(3,898)</u>	
Fund balance - ending			<u>\$ 3,324,829</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, 2011

State Public School Fund				
	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues				
State of North Carolina	\$ 25,392,153	\$ 25,549,007	\$ 24,552,067	\$ (996,940)
Total Revenues	<u>25,392,153</u>	<u>25,549,007</u>	<u>24,552,067</u>	<u>(996,940)</u>
Expenditures				
Instructional Programs				
Regular	14,957,792	15,418,537	14,730,057	688,480
Special Populations	4,053,646	3,473,235	3,385,408	87,827
Alternative Programs	565,045	465,695	413,513	52,182
School Leadership	1,511,149	1,855,182	1,797,548	57,634
School-based Support	1,637,543	1,780,335	1,725,936	54,399
System-wide Support Services				
Support and Development	195,700	88,408	88,071	337
Special Population	73,500	60,975	60,765	210
Technology Support	292,900	255,475	201,944	53,531
Operational Support	1,343,300	1,349,315	1,348,402	913
Financial and Human Resource	288,200	320,920	320,292	628
Accountability	102,900	102,680	102,531	149
System-wide Pupil Support	42,500	42,150	41,954	196
Policy, Leadership and Public Relations	282,978	291,100	290,646	454
Total expenditures	<u>25,347,153</u>	<u>25,504,007</u>	<u>24,507,067</u>	<u>996,940</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			-	
Decrease in reserve for inventory			-	
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, 2011

	Federal Grants Fund			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues				
U.S. Government	\$ 10,689,119	\$ 12,185,368	\$ 8,809,105	\$ (3,376,263)
Total Revenues	<u>10,689,119</u>	<u>12,185,368</u>	<u>8,809,105</u>	<u>(3,376,263)</u>
Expenditures				
Instructional Programs				
Regular	1,679,163	2,010,685	807,907	1,202,778
Special Populations	1,824,504	1,926,081	1,160,645	765,436
Alternative Programs	3,491,887	4,000,942	3,337,488	663,454
School Leadership	-	725	602	123
School-based Support	2,652,095	3,350,457	2,865,288	485,169
System-wide Support Services				
Support and Development	318,065	107,000	87,718	19,282
Special Population	230,612	278,102	183,327	94,775
Technology Support	-	112,268	97,217	15,051
Operational Support	36,530	67,125	56,001	11,124
Non-programmed Charges	456,263	331,983	212,912	119,071
Total expenditures	<u>10,689,119</u>	<u>12,185,368</u>	<u>8,809,105</u>	<u>3,376,263</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance - beginning			-	
Decrease in reserve for inventory			-	
Fund balance - ending			<u>\$ -</u>	

Asheboro City Board of Education
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Other Restricted Fund
For the Year Ended June 30, 2011

	Other Restricted Fund			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues				
State of North Carolina	\$ 709,700	\$ 703,363	\$ 699,927	\$ (3,436)
U.S. Government	220,000	223,365	298,966	75,601
Other	639,900	593,272	728,692	135,420
Total Revenues	<u>1,569,600</u>	<u>1,520,000</u>	<u>1,727,585</u>	<u>207,585</u>
Expenditures				
Instructional Programs				
Regular	761,289	687,828	191,720	496,108
Special Populations	7,700	88,028	38,561	49,467
Alternative Programs	743,300	765,456	754,769	10,687
School Leadership	-	10,000	7,670	2,330
Co-curricular	201,600	115,000	9,449	105,551
School-based Support	149,700	170,895	169,288	1,607
System-wide Support Services				
Support and Development	-	40,000	39,315	685
Special Population	47,300	108,200	56,801	51,399
Technology Support	108,711	-	-	-
Operational Support	-	138,000	110,347	27,653
Financial and Human Resource	-	160,000	158,365	1,635
Accountability	-	37,000	36,959	41
Policy, Leadership and Public Relations	-	29,750	29,750	-
Total expenditures	<u>2,019,600</u>	<u>2,350,157</u>	<u>1,602,994</u>	<u>747,163</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(450,000)</u>	<u>(830,157)</u>	<u>124,591</u>	<u>954,748</u>
Other financing sources (uses)				
Transfers out	-	-	(4,097)	(4,097)
Appropriated fund balance	450,000	830,157	-	(830,157)
Total other financing sources (uses)	<u>450,000</u>	<u>830,157</u>	<u>(4,097)</u>	<u>(834,254)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>120,494</u>	<u>\$ 120,494</u>
Fund balance - beginning			<u>830,157</u>	
Fund balance - ending			<u>\$ 950,651</u>	

Asheboro City Board of Education
Statement of Net Assets
Proprietary Funds
June 30, 2011

	<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>
Assets			
Current assets			
Cash and cash equivalents	\$ 591,373	\$ -	\$ 591,373
Accounts receivable, net	14,334	-	14,334
Due from other governments	72,813	-	72,813
Due from other funds	1,153	-	1,153
Inventories	134,952	-	134,952
Total current assets	814,625	-	814,625
Noncurrent assets			
Capital assets (net of accumulated depreciation where applicable)	282,073	-	282,073
Total noncurrent assets	282,073	-	282,073
Total assets	1,096,698	-	1,096,698
Liabilities			
Current liabilities			
Accounts payable and accrued liabilities	45,258	-	45,258
Due to other funds	102,084	-	102,084
Unearned revenue	10,043	-	10,043
Compensated absences payable	12,807	-	12,807
Total current liabilities	170,192	-	170,192
Total liabilities	170,192	-	170,192
Net assets			
Invested in capital assets	282,073	-	282,073
Unrestricted	644,433	-	644,433
Total net assets	\$ 926,506	\$ -	\$ 926,506

See notes to financial statements.

Asheboro City Board of Education
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended June 30, 2011

	<u>Major</u>	<u>Nonmajor</u>	
	<u>School Food</u>	<u>Child</u>	
	<u>Service</u>	<u>Care</u>	
	<u>Fund</u>	<u>Fund</u>	<u>Total</u>
Operating revenues			
Food sales	\$ 741,794	\$ -	\$ 741,794
Child care fees	-	43,732	43,732
Total operating revenues	<u>741,794</u>	<u>43,732</u>	<u>785,526</u>
Operating expenses			
Food cost	1,062,987	-	1,062,987
Salaries and benefits	1,114,392	46,169	1,160,561
Indirect costs	179,593	-	179,593
Materials and supplies	101,349	1,660	103,009
Contracted services	189,954	-	189,954
Depreciation	49,829	-	49,829
Other	2,171	-	2,171
Total operating expenses	<u>2,700,275</u>	<u>47,829</u>	<u>2,748,104</u>
Operating loss	<u>(1,958,481)</u>	<u>(4,097)</u>	<u>(1,962,578)</u>
Nonoperating revenues			
Federal reimbursements	1,817,229	-	1,817,229
Federal commodities	160,398	-	160,398
State reimbursements	3,283	-	3,283
Interest earned	720	-	720
Miscellaneous local revenue	2,962	-	2,962
Total nonoperating revenues	<u>1,984,592</u>	<u>-</u>	<u>1,984,592</u>
Income (loss) before transfers	26,111	(4,097)	22,014
Transfers and contributions			
Transfers in	45,000	4,097	49,097
Total transfers and contributions	<u>45,000</u>	<u>4,097</u>	<u>49,097</u>
Change in net assets	71,111	-	71,111
Total net assets - beginning	<u>855,395</u>	<u>-</u>	<u>855,395</u>
Total net assets - ending	<u>\$ 926,506</u>	<u>\$ -</u>	<u>\$ 926,506</u>

See notes to financial statements.

Asheboro City Board of Education

Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2011

	<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	\$ 741,794	\$ 43,732	\$ 785,526
Cash paid for goods and services	(1,531,401)	(1,660)	(1,533,061)
Cash paid to employees for services	(1,070,604)	(42,072)	(1,112,676)
Net cash used in operating activities	<u>(1,860,211)</u>	<u>-</u>	<u>(1,860,211)</u>
Cash flows from noncapital financing activities			
Federal reimbursements	1,817,229	-	1,817,229
State reimbursements	3,283	-	3,283
Miscellaneous local revenue	2,962	-	2,962
Net cash provided by noncapital financing activities	<u>1,823,474</u>	<u>-</u>	<u>1,823,474</u>
Cash flows from capital and related financing activities			
Acquisition of capital assets	(18,556)	-	(18,556)
Net cash used in capital and related financing activities	<u>(18,556)</u>	<u>-</u>	<u>(18,556)</u>
Cash flows from investing activities			
Interest on investments	720	-	720
Net cash provided by investing activities	<u>720</u>	<u>-</u>	<u>720</u>
Net decrease in cash and cash equivalents/investments	(54,573)	-	(54,573)
Cash and cash equivalents, July 1	645,946	-	645,946
Cash and cash equivalents, June 30	<u>\$ 591,373</u>	<u>\$ -</u>	<u>\$ 591,373</u>
Reconciliation of operating loss to net cash used in operating activities			
Operating loss	\$ (1,958,481)	\$ (4,097)	\$ (1,962,578)
Adjustments to reconcile operating loss to net cash used in operating activities			
Depreciation	49,829	-	49,829
Donated commodities consumed	160,398	-	160,398
Salary expenses paid by special revenue fund	45,000	4,097	49,097
Change in assets and liabilities			
Increase in accounts receivable	(15,511)	-	(15,511)
Increase in inventories	(24,380)	-	(24,380)
Decrease in accounts payable and accrued liabilities	(115,854)	-	(115,854)
Decrease in accrued salaries and benefits	(1,212)	-	(1,212)
Total adjustments	<u>98,270</u>	<u>4,097</u>	<u>102,367</u>
Net cash used in operating activities	<u>\$ (1,860,211)</u>	<u>\$ -</u>	<u>\$ (1,860,211)</u>

Noncash investing, capital, and financing activities:

The State Public School Fund paid salaries and benefits of \$45,000 to administrative personnel of the School Food Service Fund during the fiscal year. The Other Restricted Fund paid salaries and benefits of \$4,097 to personnel of the Child Care Fund during the fiscal year. The payments are reflected by transfers in and operating expenses on Exhibit G.

The School Food Service Fund received donated commodities with a value of \$160,398 during the fiscal year. The receipt of the commodities is recognized as a nonoperating revenue. The Fund recorded the consumption of \$160,398 worth of 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, 2011

I. Summary of Significant Accounting Policies

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

A. Reporting Entity

The Asheboro City Board of Education (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 to the children of Asheboro, North Carolina. The Board receives Federal, State, and local government funding and must adhere to the legal requirements of each funding entity.

B. Basis of Presentation

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

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

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

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. Non-operating 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, 2011****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 (other than those financed by proprietary funds) and is reported as a capital projects fund. It is mandated by state law [G.S. 115C-426]. Capital projects are funded by Asheboro City appropriations, restricted sales tax moneys, proceeds of Asheboro City Board of Education 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 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.

Asheboro City Board of Education**NOTES TO THE FINANCIAL STATEMENTS****For the Year Ended June 30, 2011****I. Summary of Significant Accounting Policies (Continued)****C. Measurement Focus and Basis of Accounting**

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

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

All governmental and business-type activities and enterprise funds of the Board follow FASB Statements and Interpretations issued on or before November 30, 1989, Accounting Principles Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements.

D. Budgetary Data

The Board's budgets are adopted as required by the North Carolina General Statutes. Annual budgets are adopted for all funds, except for the individual schools special revenue funds, as required by the North Carolina General Statutes. No budget is required by State law for individual school funds. All appropriations lapse at the fiscal year-end. All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the purpose level for all annually budgeted funds. The Board has authorized the Superintendent to move moneys (up to \$5,000) from one purpose to another within a fund. Amendments are required for any revisions that alter total expenditures of any fund or that change functional appropriations by more than \$5,000. 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.

Asheboro City Board of Education**NOTES TO THE FINANCIAL STATEMENTS****For the Year Ended June 30, 2011****I. Summary of Significant Accounting Policies (Continued)****E. Assets, Liabilities and Fund Equity****1. Deposits and Investments**

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

State law [G.S. 115C-443] authorizes the Board to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers' acceptances; the North Carolina Capital Management Trust (NCCMT), an SEC-registered (2a-7) money market mutual fund; and the North Carolina State Treasurer's Short-Term Investment Fund (STIF).

The STIF is managed by the staff of the Department of State Treasurer and operated in accordance with state laws and regulations. It is not registered with the SEC. 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.

2. Cash and Cash Equivalents

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

3. Inventories

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

Asheboro City Board of Education

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2011

I. Summary of Significant Accounting Policies (Continued)

E. Assets, Liabilities and Fund Equity (Continued)

4. Capital Assets

The Board's capital assets are recorded at original cost. Donated assets are listed at their estimated fair value at the date of donation or forfeiture. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets. Certain items acquired before July 1, 1970 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 and building improvements	20
Equipment and furniture	3-12
Vehicles and motorized equipment	6
Technology equipment	3
Computer software	3

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

Asheboro City Board of Education**NOTES TO THE FINANCIAL STATEMENTS****For the Year Ended June 30, 2011****I. Summary of Significant Accounting Policies (Continued)****E. Assets, Liabilities and Fund Equity (Continued)****5. 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.

6. 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 long-term 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, 2011 is recorded in the government-wide and proprietary fund financial statements on a FIFO basis. An estimate has been made based on prior years' records, of the current portion of compensated absences.

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

7. Net Assets

Net assets in the government-wide and proprietary fund financial statements are classified as invested in capital assets, net of related debt; restricted; and unrestricted. Restricted net assets represent 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.

Asheboro City Board of Education

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2011

I. Summary of Significant Accounting Policies (Continued)

E. Assets, Liabilities and Fund Equity (Continued)

8. Fund Balance

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

The governmental fund types classify fund balances as follows:

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 for expenditures for prekindergarten programs and positive behavior support programs.

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 manager to modify the appropriations by resource or appropriation within funds.

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

Asheboro City Board of Education

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2011

I. Summary of Significant Accounting Policies (Continued)

E. Assets, Liabilities and Fund Equity (Continued)

8. 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 assets.

The governmental fund balance sheet includes a reconciliation between fund balance - total governmental funds and net assets – governmental activities as reported in the government-wide statement of net assets. The net adjustment of \$35,203,900 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	\$ 59,099,089
Less Accumulated Depreciation	(22,091,316)
Net Capital Assets	37,007,773
 Accounts receivable recorded in the government-wide statements as these funds are not available and therefore deferred in the funds statements:	156,236
 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 funds statements:	
Compensated Absences	(1,960,109)
 Total Adjustment	\$ 35,203,900

Asheboro City Board of Education

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2011

I. Summary of Significant Accounting Policies (Continued)

E. Assets, Liabilities and Fund Equity (Continued)

8. 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 assets of governmental activities as reported in the government-wide statement of activities. There are several elements of that total adjustment of \$423,405 as follows:

Description	Amount
Capital outlay expenditures recorded in the fund statements but capitalized as assets in the statement of activities	\$ 1,697,637
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.	(1,278,336)
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:	
Compensated absences	9,740
Revenues in the statement of activities that do not provide current financial resources are not recorded as revenues in the fund statements:	
Property and vehicle tax receivable	(1,738)
Adjustment due to the use of the consumption method of recording inventory in the government-wide statements	(3,898)
Total adjustment	\$ 423,405

Asheboro City Board of Education

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2011

II. Detail Notes on all Funds and Account Groups

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

At June 30, 2011, the Board had deposits with banks and savings and loans with a carrying amount of \$5,854,826. The bank balances with the financial institutions and the State Treasurer were \$6,660,296 and \$1,170,540, respectively. Of these balances, \$500,000 was covered by federal depository insurance and \$7,330,836 was covered by collateral held by authorized escrow agents in the name of the State Treasurer.

2. Accounts Receivable

Receivables at the government-wide level at June 30, 2011, were as follows:

	Due from other funds (Internal Balances)	Due from other governments	Other
Governmental activities			
General Fund	\$ 5,188	\$ 233,142	\$ 1,395
Other governmental activities	95,743	251,823	101,317
Total	\$ 100,931	\$ 484,965	\$ 102,712
Business-type activities			
School Food Service	\$ (100,931)	\$ 72,813	\$ 14,334
Total	\$ (100,931)	\$ 72,813	\$ 14,334

Asheboro City Board of Education

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2011

II. Detail Notes on all Funds and Account Groups (Continued)A. Assets (Continued)2. Accounts Receivable (Continued)

Due from other governments consists of the following:

Governmental activities

General Fund	\$ 233,142	Miscellaneous revenues from State and County
State Public School Fund	8,625	Operating revenue from DPI
Federal Grants Fund	69,056	Sales tax refund from State
Other Restricted Fund	59,305	Miscellaneous revenues from State and Federal
Capital Outlay Fund	109,388	Sales tax refund from State and Federal grant
Individual Schools Fund	5,449	Sales tax refund from State
Total	\$ 484,965	

Business-type activities

School Food Service Fund	\$ 72,813	Miscellaneous revenues from State and Federal
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3. Capital Assets

Capital asset activity for the year ended June 30, 2011 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	-	131,870	-	131,870
Total capital assets not being depreciated	3,038,935	131,870	-	3,170,805
Capital assets being depreciated				
Buildings	49,535,001	756,506	-	50,291,507
Land improvements	1,240,093	31,768	-	1,271,861
Furniture, equipment and vehicles	3,590,068	777,493	(2,645)	4,364,916
Total capital assets being depreciated	54,365,162	1,565,767	(2,645)	55,928,284
Total capital assets	57,404,097	1,697,637	(2,645)	59,099,089
Less accumulated depreciation for				
Buildings	16,898,086	988,056	-	17,886,142
Land improvements	879,415	36,788	-	916,203
Furniture, equipment and vehicles	3,038,124	253,492	(2,645)	3,288,971
Total accumulated depreciation	20,815,625	\$ 1,278,336	\$ (2,645)	22,091,316
Total capital assets being depreciated, net	33,549,537			33,836,968
Governmental activity capital assets, net	\$ 36,588,472			\$ 37,007,773

Asheboro City Board of Education

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2011

II. Detail Notes on all Funds and Account Groups (Continued)A. Assets (Continued)3. Capital Assets (Continued)

Depreciation was charged to governmental functions as follows:

Unallocated depreciation	\$	1,235,257
Co-curricular services		33,776
Operational support services		9,303
Total	\$	<u>1,278,336</u>

	Beginning Balances	Increases	Decreases	Ending Balances
Business-type activities				
School Food Service Fund				
Capital assets being depreciated				
Equipment and vehicles	\$ 1,101,606	\$ 18,556	\$ -	\$ 1,120,162
Total capital assets being depreciated	<u>1,101,606</u>	<u>18,556</u>	<u>-</u>	<u>1,120,162</u>
Less accumulated depreciation for				
Equipment and vehicles	788,260	49,829	-	838,089
Total accumulated depreciation	<u>788,260</u>	<u>\$ 49,829</u>	<u>\$ -</u>	<u>838,089</u>
School Food Service Fund capital assets, net	<u>\$ 313,346</u>			<u>\$ 282,073</u>

Asheboro City Board of Education

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2011

II. Detail Notes on all Funds and Account Groups (Continued)B. Liabilities1. Pension Plan and Other Postemployment Obligationsa. Teacher's and State Employees' Retirement System

Plan Description. The Asheboro City Board of Education contributes to 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 provides retirement benefits to plan members and beneficiaries. Article 1 of G.S. Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. 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, or by calling (919) 981-5454.

Funding Policy. Plan members are required to contribute six percent of their annual covered salary and the Board is required to contribute at an actuarially determined rate. The current rate is 4.93% of annual covered payroll. The contribution requirements of plan members and the Asheboro City Board of Education are established and may be amended by the North Carolina General Assembly. The Board's contributions to TSERS for the years ended June 30, 2011, 2010, and 2009 were \$1,234,502, \$886,974, and \$839,773, respectively, equal to the required contributions for each year.

b. Other Post-employment Benefitsi. Healthcare Benefits

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

Asheboro City Board of Education**NOTES TO THE FINANCIAL STATEMENTS****For the Year Ended June 30, 2011**II. Detail Notes on all Funds and Account Groups (Continued)B. Liabilities (Continued)1. Pension Plan and Other Postemployment Obligations (Continued)b. Other Post-employment Benefits (Continued)i. Healthcare Benefits (Continued)

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

Funding Policy. The Comprehensive Major Medical Plan is administered by the Executive Administrator and Board of Trustees of the Plan, which establish premium rates except as may be established by the General Assembly in an appropriation act. The healthcare benefits for retired and disabled employees are the same as for active employees, except that the coverage becomes secondary when former employees become eligible for Medicare. For employees first hired on and after October 1, 2006, future coverage as retired employees is subject to the requirement that the future retiree have 20 or more years of retirement service credit in order to receive coverage on a noncontributory basis. Employees first hired on and after October 1, 2006 with 10 but less than 20 years of retirement service credit are eligible for coverage on a partially contributory basis. For such future retirees, the State will pay 50% of the State Health Plan's total noncontributory premium. For employees hired before October 1, 2006, healthcare benefits are provided to retirees (at no charge to the retirees) who have at least five years of contributing retirement membership prior to disability or retirement. In addition, persons who became surviving spouses of retirees prior to October 1, 1986, receive the same coverage as retirees at the State's expense.

Contributions are determined as a percentage of covered monthly payroll. Annually, the monthly contribution rates to the Plan, which are intended to finance benefits and administrative expenses on a pay-as-you-go basis, are determined by the General Assembly in the Appropriations Bill. For the fiscal years ended June 30, 2011, 2010, and 2009, the School Board paid all annual required contributions to the Plan for postemployment healthcare benefits of \$1,226,990, \$1,118,034, and \$1,024,723, respectively. These contributions represented 4.90%, 4.50%, and 4.10% of covered payroll, respectively.

Asheboro City Board of Education

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2011

II. Detail Notes on all Funds and Account Groups (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

b. Other Post-employment Benefits (Continued)

ii. Long-term Disability Benefits

Plan Description. Short-term and long-term disability benefits are provided through the Disability Income Plan of North Carolina (DIPNC), a cost-sharing, multiple-employer defined benefit plan. The DIPNC is administered by the Board of Trustees of the Teachers' and State Employees' Retirement System. Long-term disability benefits are payable as an other postemployment benefit from DIPNC after the conclusion of the short-term disability period or after salary continuation payments cease, whichever is later, for as long as an employee is disabled. Benefit and contribution provisions are established by Chapter 135, Article 6, of the General Statutes and may be amended only by the North Carolina General Assembly. The Plan accumulates contributions from employers and any earnings on those contributions in the Disability Income Plan Trust Fund. The plan does not provide for automatic post-retirement benefit increases.

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

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

Asheboro City Board of Education**NOTES TO THE FINANCIAL STATEMENTS****For the Year Ended June 30, 2011**II. Detail Notes on all Funds and Account Groups (Continued)B. Liabilities (Continued)1. Pension Plan and Other Postemployment Obligations (Continued)b. Other Post-employment Benefitsii. Long-term Disability Benefits (Continued)

For members with five or more years of membership service as of July 31, 2007, the monthly long-term disability benefit is equal to 65% of one-twelfth of an employee's annual base rate of compensation last payable to the participant or beneficiary prior to the beginning of the short-term disability period, plus the like percentage of one twelfth of the annual longevity payment to which the participant or beneficiary would be eligible. The monthly benefits are subject to a maximum of \$3,900 per month reduced by any primary Social Security disability benefits and by monthly payments for Workers' Compensation to which the participant or beneficiary may be entitled. The monthly benefit shall be further reduced by the amount of any monthly payments from the Department of Veterans Affairs, any other federal agency or any payments made under the provisions of G.S.127A-108, to which the participant or beneficiary may be entitled on account of the same disability. Provided in any event, the benefits payable shall be no less than \$10 a month. When an employee qualifies for an unreduced service retirement allowance from the Retirement System, the benefits payable from DIPNC will cease, and the employee will commence retirement under the TSERS. For members who obtain five years of membership service on or after August 1, 2007, the monthly long-term disability benefit is reduced by the primary Social Security retirement benefit to which you might be entitled should you become age 62 during the first 36 months. After 36 months of long-term disability, there will be no further payments from the DIPNC unless the member is approved for and are in receipt of primary Social Security disability benefits. It is payable so long as the member remains disabled and is in receipt of a primary Social Security disability benefit until eligible for an unreduced service retirement benefit. When an employee qualifies for an unreduced service retirement allowance from the Retirement System, the benefits payable from DIPNC will cease, and the employee will commence retirement under the TSERS.

The Board's contributions are established in the Appropriations Bill by the General Assembly. Benefit and contribution provisions are established by Chapter 135, Article 6, of the General Statutes and may be amended only by the North Carolina General Assembly. The contributions cannot be separated between the amounts that relate to other postemployment benefits and employment benefits for active employees. Those individuals who are receiving extended short-term disability benefit payments cannot be separated from the number of members currently eligible to receive disability benefits as another postemployment benefit. For the fiscal years ended June 30, 2011, 2010, and 2009, the Board paid all annual required contributions to the DIPNC for disability benefits of \$130,211, \$129,195, and \$129,965, respectively. These contributions represented .52%, .52%, and .52% of covered payroll, respectively.

Asheboro City Board of Education

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2011

II. Detail Notes on all Funds and Account Groups (Continued)

B. Liabilities (Continued)

2. Accounts Payable

Accounts payable and accrued salaries and benefits at June 30, 2011 are as follows:

	<u>Accounts Payable</u>	<u>Salaries and Benefits</u>
Governmental activities		
General	\$ 88,439	\$ 72,694
Other governmental	156,679	4,820
Total governmental activities	<u>\$ 245,118</u>	<u>\$ 77,514</u>
 Business-type activities		
School Food Service	\$ 45,258	\$ -
Total business-type activities	<u>\$ 45,258</u>	<u>\$ -</u>

3. Deferred/Unearned Revenue

The balance in deferred revenue on the fund statements and unearned revenue on the government-wide statements at year-end is composed of the following elements:

	<u>Deferred Revenue</u>	<u>Unearned Revenue</u>
Governmental Activities		
Randolph County taxes receivable (General Fund)	\$ 156,236	\$ -
Sales tax refunds receivable (State Public School Fund)	3,805	3,805
Sales tax refunds receivable (Federal Grants Fund)	69,056	69,056
Sales tax refunds receivable (Other Restricted Fund)	29,671	29,671
Sales tax refunds receivable (Capital Outlay Fund)	9,388	9,388
Sales tax refunds receivable (Individual Schools Fund)	5,449	5,449
Total governmental activities	<u>\$ 273,605</u>	<u>\$ 117,369</u>
 Business-type Activities		
Prepaid Revenue (School Food Service Fund)	\$ 10,043	\$ 10,043
Total business-type activities	<u>\$ 10,043</u>	<u>\$ 10,043</u>

Asheboro City Board of Education**NOTES TO THE FINANCIAL STATEMENTS****For the Year Ended June 30, 2011****II. Detail Notes on all Funds and Account Groups (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 \$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.

Key Risk Insurance Company 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 North Carolina School Boards Trust also provides auto coverage through the Automobile and Inland Marine Fund. Through the Trust, the Asheboro City Board of Education 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, 2011

II. Detail Notes on all Funds and Account Groups (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 moneys 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, 2011, 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

The following is a summary of changes in the Board's long-term obligations for the fiscal year ended June 30, 2011:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Current Portion</u>
Governmental activities:					
Compensated absences	\$ 1,969,849	\$ 1,784,833	\$ (1,794,573)	\$ 1,960,109	\$ 1,794,573
Business-type activities:					
Compensated absences	\$ 14,019	\$ 11,754	\$ (12,966)	\$ 12,807	\$ 12,807

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, 2011

II. Detail Notes on all Funds and Account Groups (Continued)

C. Interfund Balances and Activity

Transfers to/from other funds at June 30, 2011, consist of the following:

Description	Amount
From the Other Restricted Fund to the Child Care Fund for salary costs.	<u>\$ 4,097</u>
From the State Public School Fund to the School Food Service Fund for salary costs.	<u>\$ 45,000</u>

D. Fund Balance

The Financial Officer will use resources in the following hierarchy: federal funds, state 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 Financial Officer has the authority to deviate from this practice if it is in the best interest of the Board of Education.

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

Total fund balance - General Fund	\$ 3,324,829
Less:	
Inventories	37,393
Stabilization by State Statute	313,230
Remaining fund balance	\$ 2,974,206

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

Encumbrances	General Fund	Capital Outlay Fund
\$72,351	\$225,222	

Asheboro City Board of Education**NOTES TO THE FINANCIAL STATEMENTS****For the Year Ended June 30, 2011****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 moneys to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant moneys.

IV. Restatement

During the year ended June 30, 2011, the NC Department of Public Instruction authorized the creation of an additional special revenue fund to be called the Other Restricted Fund. The Board created the new special revenue fund to account for restricted revenues that are not required to be accounted for in the General Fund. As a result, \$830,157 of beginning fund balance was moved from the General Fund to the Other Restricted Fund.

V. Subsequent Events

The Board has evaluated subsequent events through March 2, 2012, 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

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

For the Year Ended June 30, 2011

	2011		Variance Positive (Negative)
	Budget	Actual	
Revenues			
State of North Carolina	\$ -	\$ 31,236	\$ 31,236
Randolph County			
Appropriation	4,291,642	4,291,642	-
Supplemental taxes - school district	2,920,000	2,915,195	(4,805)
Total Randolph County	7,211,642	7,206,837	(4,805)
Other revenue			
Fines and forfeitures	225,000	219,961	(5,039)
Total other revenue	225,000	219,961	(5,039)
Total revenues	7,436,642	7,458,034	21,392
Expenditures			
Instructional Programs			
Regular	1,790,528	1,770,812	19,716
Special Populations	190,550	187,718	2,832
Alternative Programs	281,100	280,449	651
School Leadership	405,248	367,917	37,331
Co-curricular	176,100	167,554	8,546
School-based Support	329,400	302,884	26,516
Total instructional programs	3,172,926	3,077,334	95,592
System-wide support services			
Support and Development	102,000	101,767	233
Special Population	121,550	107,002	14,548
Technology Support	280,500	243,478	37,022
Operational Support	2,534,096	2,421,987	112,109
Financial and Human Resource	224,170	196,326	27,844
Accountability	143,100	100,800	42,300
System-wide Pupil Support	216,700	112,146	104,554
Policy, Leadership and Public Relations	641,600	539,254	102,346
Total support services	4,263,716	3,822,760	440,956

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, 2011

	2011		Variance Positive (Negative)
	Budget	Actual	
Expenditures, continued			
Total expenditures	<u>\$ 7,436,642</u>	<u>\$ 6,900,094</u>	<u>\$ 536,548</u>
Revenue over (under) expenditures	<u>-</u>	<u>557,940</u>	<u>557,940</u>
Excess of revenues and other sources over (under) expenditures	<u>\$ -</u>	<u>557,940</u>	<u>\$ 557,940</u>
Fund balance at beginning of year, July 1		2,770,787	
Decrease in reserve for inventory		<u>(3,898)</u>	
Fund balance at end of year, June 30		<u><u>\$ 3,324,829</u></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, 2011

	2011		Variance Positive (Negative)
	Budget	Actual	
Revenues			
State of North Carolina			
Sales & Use Tax	\$ -	\$ 4,158	\$ 4,158
Total State of North Carolina	-	4,158	4,158
Randolph County			
Appropriation	803,694	743,952	(59,742)
Total Randolph County	803,694	743,952	(59,742)
US Government			
ARRA-Energy Efficiency and Conservation Block Grant	200,000	100,000	(100,000)
Total Federal	200,000	100,000	(100,000)
Other revenue			
Interest	-	406	406
Other	62,331	65,757	3,426
Total other revenue	62,331	66,163	3,832
Total revenues	1,066,025	914,273	(151,752)
Expenditures			
Capital outlay			
Real property and buildings			
Central office		154,002	
Asheboro High School		346,255	
South Asheboro Middle School		1,175	
Balfour		100,233	
Charles W. McCrary		2,926	
Donna Lee Loflin		28,845	
Lindley Park		3,690	
North Asheboro Middle School		96,682	
Total land and buildings	1,235,813	733,808	502,005
Furniture and equipment			
Central office		76,418	
Asheboro High School		20,015	
South Asheboro Middle School		5,715	
Balfour		3,253	
Charles W. McCrary		2,565	
Donna Lee Loflin		2,789	
Guy B. Teachey		3,090	
Lindley Park		3,306	
North Asheboro Middle School		12,642	

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, 2011

	2011		Variance Positive (Negative)
	Budget	Actual	
Expenditures, continued			
Capital outlay, continued			
Total equipment	\$ 263,994	\$ 129,793	\$ 134,201
Purchase of vehicles			
Central office	147,239	117,352	29,887
Total expenditures	1,647,046	980,953	666,093
Revenue over (under) expenditures	(581,021)	(66,680)	514,341
Other financing sources (uses)			
Appropriated fund balance	581,021	-	581,021
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	(66,680)	\$ (66,680)
Fund balance at beginning of year, July 1		1,026,072	
Fund balance at end of year, June 30		\$ 959,392	

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, 2011

	2011		Variance Positive (Negative)
	Budget	Actual	
Revenues			
U.S. Government	\$ 12,185,368	\$ 8,809,105	\$ (3,376,263)
Expenditures			
Instructional Programs			
Regular	2,010,685	807,907	1,202,778
Special Populations	1,926,081	1,160,645	765,436
Alternative Programs	4,000,942	3,337,488	663,454
School Leadership	725	602	123
School-based Support	3,350,457	2,865,288	485,169
Total instructional programs	<u>11,288,890</u>	<u>8,171,930</u>	<u>3,116,960</u>
System-wide Support Services			
Support and Development	107,000	87,718	19,282
Special Population	278,102	183,327	94,775
Technology Support	112,268	97,217	15,051
Operational Support	67,125	56,001	11,124
Total support services	<u>564,495</u>	<u>424,263</u>	<u>140,232</u>
Non-programmed charges	<u>331,983</u>	<u>212,912</u>	<u>119,071</u>
Total expenditures	<u>12,185,368</u>	<u>8,809,105</u>	<u>3,376,263</u>
Revenue over expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	<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, 2011

	2011		Variance Positive (Negative)
	Budget	Actual	
Revenues			
State of North Carolina	\$ 703,363	\$ 699,927	\$ (3,436)
U.S. Government	223,365	298,966	75,601
Other revenue			
Interest earned on investments	5,000	3,165	(1,835)
Indirect cost	311,607	402,700	91,093
Tuition and fees	30,000	27,446	(2,554)
Rental of school property	10,000	8,553	(1,447)
Other	236,665	286,828	50,163
Total other revenue	593,272	728,692	135,420
Total revenues	1,520,000	1,727,585	207,585
Expenditures			
Instructional Programs			
Regular	687,828	191,720	496,108
Special Populations	88,028	38,561	49,467
Alternative Programs	765,456	754,769	10,687
School Leadership	10,000	7,670	2,330
Co-curricular	115,000	9,449	105,551
School-based Support	170,895	169,288	1,607
Total instructional programs	1,837,207	1,171,457	665,750
System-wide support services			
Support and Development	40,000	39,315	685
Special Population	108,200	56,801	51,399
Operational Support	138,000	110,347	27,653
Financial and Human Resource	160,000	158,365	1,635
Accountability	37,000	36,959	41
Policy, Leadership and Public Relations	29,750	29,750	-
Total support services	512,950	431,537	81,413

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, 2011

	2011		Variance Positive (Negative)
	Budget	Actual	
Expenditures, continued			
Total expenditures	<u>\$ 2,350,157</u>	<u>\$ 1,602,994</u>	<u>\$ 747,163</u>
Revenue over (under) expenditures	<u>(830,157)</u>	<u>124,591</u>	<u>954,748</u>
Other financing sources			
Transfers out	-	(4,097)	(4,097)
Appropriated fund balance	<u>830,157</u>	<u>-</u>	<u>(830,157)</u>
Total other financing sources	<u>830,157</u>	<u>(4,097)</u>	<u>(834,254)</u>
Excess of revenues and other sources over (under) expenditures	<u>\$ -</u>	<u>120,494</u>	<u>\$ 120,494</u>
Fund balance at beginning of year, July 1		<u>830,157</u>	
Fund balance at end of year, June 30		<u>\$ 950,651</u>	

Asheboro City Board of Education

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

For the Year Ended June 30, 2011

	2011		Variance Positive (Negative)
	Budget	Actual	
Operating revenues, food sales	<u>\$ 807,400</u>	<u>\$ 731,751</u>	<u>\$ (75,649)</u>
Operating expenditures			
Business support services			
Food cost		1,087,367	
Salaries and benefits		1,115,604	
Indirect costs		179,593	
Materials and supplies		101,349	
Contracted services		189,954	
Other		2,171	
Capital Outlay		18,556	
Total operating expenditures	<u>2,691,400</u>	<u>2,694,594</u>	<u>(3,194)</u>
Operating loss	<u>(1,884,000)</u>	<u>(1,962,843)</u>	<u>(78,843)</u>
Nonoperating revenues			
Federal reimbursements	1,710,000	1,817,229	107,229
Federal commodities	125,000	160,398	35,398
State reimbursements	-	3,283	3,283
Interest earned	1,000	720	(280)
Miscellaneous local revenue	3,000	2,962	(38)
Total nonoperating revenues	<u>1,839,000</u>	<u>1,984,592</u>	<u>145,592</u>
Excess of revenues over (under) expenditures before other financing sources	<u>(45,000)</u>	<u>21,749</u>	<u>66,749</u>
Other financing sources			
Transfers in	<u>45,000</u>	<u>45,000</u>	<u>-</u>
Excess of revenues and other sources over expenditures	<u>\$ -</u>	<u>66,749</u>	<u>\$ 66,749</u>
Reconciliation of modified accrual to full accrual basis			
Excess of revenues and other sources over expenditures			
Reconciling items			
Depreciation		(49,829)	
Equipment purchases		18,556	
Decrease in accrued vacation pay		1,212	
Unearned revenue		10,043	
Increase in inventory		24,380	
Change in net assets (full accrual)		<u>\$ 71,111</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, 2011

	2011		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Child care fees	\$ 49,600	\$ 43,732	\$ (5,868)
Expenditures			
Current			
Salaries and benefits	47,900	46,169	1,731
Materials and supplies	1,700	1,660	40
Total expenditures	<u>49,600</u>	<u>47,829</u>	<u>1,771</u>
Excess of revenues over expenditures before other financing sources	<u>-</u>	<u>(4,097)</u>	<u>(4,097)</u>
Other financing sources			
Transfer - In	-	4,097	4,097
Excess of revenues and other sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**Independent Auditors' Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements Performed in
Accordance With *Government Auditing Standards***

Asheboro City Board of Education
Asheboro, North Carolina

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Asheboro City Board of Education (the "Board") as of and for the year ended June 30, 2011, which collectively comprise the Board's basic financial statements, and have issued our report thereon dated March 2, 2012. 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.

Internal Control Over Financial Reporting

Management is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Board's internal control over financial reporting as a basis for designing our auditing procedures for the purposes of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control over financial reporting.

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.

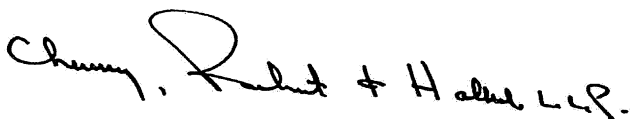
Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. However, we did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses as defined above. However, we identified a deficiency in internal control over financial reporting as described in the accompanying schedule of findings and questioned costs at item 11-01 that we consider to be a significant deficiency in internal control over financial reporting. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

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

The Board's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the Board's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the audit committee, management, others within the entity, members of the Board, and federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Cherry, Rickett & Halden LLP." The signature is written in a cursive, flowing style.

Asheboro, North Carolina
March 2, 2012



**Independent Auditors' Report on Compliance With Requirements
Applicable to Each Major Federal Program and on Internal Control
Over Compliance in Accordance With OMB Circular A-133
and the State Single Audit Implementation Act**

Asheboro City Board of Education
Asheboro, North Carolina

Compliance

We have audited Asheboro City Board of Education (the "Board"), compliance with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 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, 2011. The Board's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Board's management. Our responsibility is to express an opinion on the Board's compliance based on our audit.

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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the State Single Audit Implementation Act. Those standards, OMB Circular A-133, 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. Our audit does not provide a legal determination on the Board's compliance with those requirements.

In our opinion, the Board complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

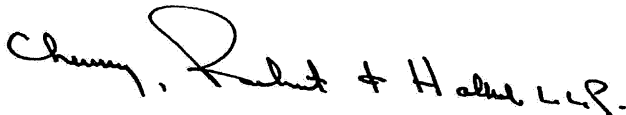
Internal Control Over Compliance

Management of the Board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, management, others within the organization, members of the Board, and federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Handwritten signature in cursive script: "Cherry, Rickett & Hahn LLP."

Asheboro, North Carolina
March 2, 2012



**Independent Auditors' Report on Compliance With Requirements
Applicable to Each Major State Program and on Internal Control
Over Compliance in Accordance With Applicable Sections of OMB Circular A-133
and the State Single Audit Implementation Act**

Asheboro City Board of Education
Asheboro, North Carolina

Compliance

We have audited 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 its major State programs for the year ended June 30, 2011. The Board's major State programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major State programs is the responsibility of the Board's management. Our responsibility is to express an opinion on the Board's compliance based on our audit.

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; applicable sections of OMB Circular A-133, as described in the *Audit Manual for Governmental Auditors in North Carolina*, and the State Single Audit Implementation Act. Those standards, applicable sections of OMB Circular A-133, 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. Our audit does not provide a legal determination of the Board's compliance with those requirements.

In our opinion, the Board complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major State programs for the year ended June 30, 2011.

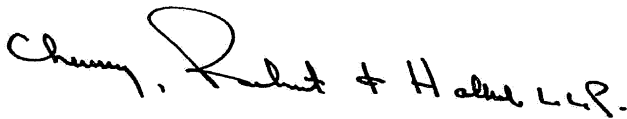
Internal Control Over Compliance

Management of the Board is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to State programs. In planning and performing our audit, we considered the Board's internal control over compliance with the requirements that could have a direct and material effect on a major State program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance with applicable sections of OMB Circular A-133 and the State Single Audit Implementation Act, 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 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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, management, others within the organization, members of the Board, and federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Cherry, Rickett & Halden LLP." The signature is written in a cursive, flowing style.

Asheboro, North Carolina
March 2, 2012

ASHEBORO CITY BOARD OF EDUCATION
Schedule of Findings and Questioned Costs
Year Ended June 30, 2011

I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weaknesses identified? Yes No
- Significant Deficiency(ies) 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 weaknesses identified? Yes No
- Significant Deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported

Type of auditors' report issued on compliance for major federal programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? Yes No

Identification of major federal programs:

CFDA Numbers

Names of Federal Program or Cluster

	Title I, Part A Cluster
84.010	Basic and Concentration
84.389	ARRA - Basic and Concentration
84.010A	School Improvements
84.389	ARRA - School Improvements
	Special Education Cluster (IDEA)
84.027	Education of the Handicapped
84.027A	Special Needs Targeted Assistance
84.027A	Education of the Handicapped – Early Intervening Services
84.391	ARRA - Education of the Handicapped
84.173	Capacity Building and Improvement
84.173A	Preschool Targeted Assistance

ASHEBORO CITY BOARD OF EDUCATION

Schedule of Findings and Questioned Costs

Year Ended June 30, 2011

I. Summary of Auditors' Results (Continued)

	Special Education Cluster (IDEA) (Continued)
84.173	Preschool Handicapped
84.392	ARRA - Preschool Handicapped
	Education Technology State Grants Cluster
84.318	Education Technology State Grants, Title II, Part D – Formula
84.386	ARRA - Education Technology State Grants, Title II, Part D – Formula
84.318	Education Technology State Grants, Title II, Part D – Competitive
84.386	ARRA - Education Technology State Grants, Title II, Part D – Competitive
84.394	ARRA - Education Stabilization Funds
81.128	ARRA – Energy Efficiency and Conservation Block Grant

Dollar threshold used to distinguish between Type A and Type B Programs: \$ 331,321

Auditee qualified as low-risk auditee? X Yes No

State Awards

Internal control over major state programs:

- Material weaknesses identified? Yes X No
- Significant Deficiency(ies) identified that are not considered to be material weaknesses? Yes X None reported

Type of auditors' report issued on compliance for major State programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Implementation Act? Yes X No

Identification of major state programs:

Program Name

State Public School Fund
More at Four

ASHEBORO CITY BOARD OF EDUCATION
Schedule of Findings and Questioned Costs
Year Ended June 30, 2011

II – Financial Statement Finding

Finding 11-01

SIGNIFICANT DEFICIENCY

SEGREGATION OF DUTIES AT INDIVIDUAL SCHOOLS

Criteria: Duties within a department or function should be separated so that one person does not perform processing from the beginning to the end of a process.

Condition: In the current school environment there is a lack of segregation of duties as the school treasurer handles the recording of receipts and disbursements, the deposit of receipts, the reconciliation of receipts and disbursements (bank reconciliation) and the receipt of goods in some instances. These duties are incompatible as it allows one individual to have control over all phases of a transaction, which includes authorization, custody and record keeping.

Effect: Many individual schools have a lack of segregation of duties at the school treasurer level that has created an environment that is more susceptible to innocent errors or fraud.

Cause: Lack of personnel at the sites available to segregate duties properly.

Recommendation: The Board of Education monitors the individual schools as closely as possible. Once additional employees are hired at the individual schools then duties should be spread amongst the employees thus to further segregate duties.

Views of responsible officials and planned corrective actions: We share the concern over the lack of segregation of duties at the individual schools. However, current funding levels do not allow for additional financial staff at each school site.

ASHEBORO CITY BOARD OF EDUCATION

Schedule of Findings and Questioned Costs

Year Ended June 30, 2011

III - Findings and Questioned Costs Related to the Audit of Federal Awards

None reported.

IV - Findings and Questioned Costs Related to the Audit of State Awards

None reported.

ASHEBORO CITY BOARD OF EDUCATION

Corrective Action Plan

Year Ended June 30, 2011

II. Financial Statement Findings

Finding 11-01

Name of contact person: Harold Blair

Corrective Action: See "Views of responsible officials and planned correction actions" in II – Findings Related to the Audit of the Basic Financial Statements of the Board.

Proposed completion date: Unknown

III. Federal Award Findings and Questioned Costs

None reported.

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, 2011

II. Financial Statement Findings

Finding 10-01

Status: See current year finding 11-01

III. Federal Award Findings and Questioned Costs

Finding 10-02

Status: Corrected

IV. State Award Findings and Questioned Costs

None reported.

ASHEBORO CITY BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2011

<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>			
<u>Child Nutrition Cluster:</u>			
Non-Cash Assistance (Commodities):			
Passed-through the NC Department of Agriculture:			
National School Lunch Program	10.555	PRC 035	\$ <u>160,398</u>
Total Non-Cash Assistance			160,398
Cash Assistance:			
Passed-through the N.C. Department of Public Instruction:			
School Breakfast Program	10.553	PRC 035	440,247
National School Lunch Program	10.555	PRC 035	1,376,982
Total Cash Assistance			<u>1,817,229</u>
Total Child Nutrition Cluster			<u>1,977,627</u>
Total U. S. Department of Agriculture			<u>1,977,627</u>
 <u>U.S. Department of Education</u>			
Passed-through the N.C. Department of Public Instruction:			
Grants to Local Education Agencies			
Even Start - Title I of IASA	84.213	PRC 065	164,236
Teacher Quality Enhancement	84.367	PRC 103	227,774
ARRA - Education Stabilization Funds	84.394	PRC 140	1,745,942
 <u>Educational Technology State Grants Cluster:</u>			
- Education Technology State Grants, Title II, Part D - Formula	84.318	PRC 107	2,732
- ARRA - Education Technology State Grants, Title II, Part D - Formula	84.386	PRC 146	39,963
- Education Technology State Grants, Title II, Part D - Competitive	84.318	PRC 108	383,749
- ARRA - Education Technology State Grants, Title II, Part D - Competitive	84.386	PRC 147	1,348,467
Total Educational Technology State Grants Cluster			<u>1,774,911</u>
 <u>Title I, Part A Cluster</u>			
- Basic and Concentration, Title I	84.010	PRC 050	2,296,496
- ARRA - Basic and Concentration, Title I	84.389	PRC 141	1,017,728
- School Improvements, Title I	84.010A	PRC 105	43,958
- ARRA - School Improvements, Title I	84.389	PRC 142	25,136
Total Title I, Part A Cluster			<u>3,383,318</u>
 <u>Office of Postsecondary Education</u>			
Passed-through the University of North Carolina General Administration Trust Fund:			
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	PRC 311	96,042
 <u>Office of English Language Acquisition</u>			
Passed-through the N.C. Department of Public Instruction:			
Comprehensive School Reform Demonstration	84.365	PRC 104	84,096
 <u>Office of Special Education and Rehabilitative Services</u>			
Passed-through the N.C. Department of Public Instruction:			
<u>Special Education Cluster:</u>			
Individuals with Disabilities Education Act			
- Education of the Handicapped	84.027	PRC 060	489,239
- Special Needs Targeted Assistance	84.027A	PRC 118	17,255
- Education of the Handicapped - Early Intervening Services	84.027A	PRC 070	31,871
- ARRA - Education of the Handicapped	84.391	PRC 144	737,105
- Capacity Building and Improvement	84.173	PRC 044	3,828
- Preschool Targeted Assistance	84.173A	PRC 119	23,458
- Preschool Handicapped	84.173	PRC 049	32,417
- ARRA - Preschool Handicapped	84.392	PRC 145	11,341
Total Special Education Cluster			<u>1,346,514</u>
IDEA VI B - Special Education State Improvement	84.323A	PRC 082	4,759

ASHEBORO CITY BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2011

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Expenditures
<u>U.S. Department of Education (continued)</u>			
<u>Office of Vocational and Adult Education</u>			
Passed-through the N.C. Department of Public Instruction:			
Carl D. Perkins Vocational and Applied Technology			
Education Act Amendments of 1990			
Basic Grants to States			
- Program Development			
	84.048	PRC 017	\$ 77,555
Total U. S. Department of Education			
			<u>8,905,147</u>
<u>U.S. Department of Defense</u>			
Direct Program:			
ROTC			
	NONE	PRC 301	61,250
<u>U.S. Department of Energy</u>			
Passed through the N.C. Department of Commerce			
ARRA - Energy Efficiency and Conservation Block Grant			
	81.128	PRC 339	100,000
Total federal assistance			<u>11,044,024</u>
State Grants:			
Cash Assistance:			
<u>N.C. Department of Public Instruction:</u>			
State Public School Fund			
			23,060,450
Driver Training - SPSF			
		PRC 012	56,564
School Technology Fund - SPSF			
		PRC 015	180,447
Vocational Education			
- State Months of Employment			
		PRC 013	1,177,016
- Program Support Funds			
		PRC 014	57,066
Breakfast Program			
		PRC 035	3,283
Total N.C. Department of Public Instruction			<u>24,534,826</u>
<u>N.C. Department of Health and Human Services:</u>			
Division of Child Development:			
Smart Start			
		PRC 401	156,023
More at Four			
		PRC 413	495,735
Department of Public Health Nurse Grant			
		PRC 615	48,169
Total N.C. Department of Health and Human Services			<u>699,927</u>
Non-cash Assistance:			
<u>N.C. Department of Public Instruction:</u>			
Textbooks			
		PRC 130	20,524
Total State assistance			<u>25,255,277</u>
Total federal and State assistance			<u>\$ 36,299,301</u>

Notes to the Schedule of Expenditures of Federal and State Financial Awards:

1. Basis of Presentation

The accompanying schedule of expenditures of federal and State awards includes the federal and State grant activity of Asheboro City Board of Education and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the State Single Audit Implementation Act. Therefore some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

ESEA Flexibility Waiver Update

Asheboro City Board of Education
April 19, 2012





ESEA Flexibility

“We’re going to let states, schools and teachers come up with innovative ways to give our children the skills they need to compete for the jobs of the future.”

– President Obama

September 23, 2011



Principles For Improving Student Achievement and Increasing The Quality Of Instruction

1. College- and Career-Ready Expectations for All Students
2. State-Developed Differentiated Recognition, Accountability, and Support
3. Supporting Effective Instruction and Leadership
4. Reducing Duplication and Unnecessary Burden



Principle 2: State-Developed Differentiated Recognition, Accountability, and Support

- **Set ambitious but achievable Annual Measurable Objectives (AMOs).**
- **Provide incentives and supports for other Title I schools**
 - **Reward schools**
 - **Focus schools (at least 10% all Title I schools)**
 - **Priority schools (at least 5% all Title I schools)**
- **Build State Education Agency (SEA), Local Education Agency (LEA), and school capacity to improve student learning in all schools**

ESEA: Annual Measurable Objectives Issue 1



Reduce Not-Proficient by $\frac{1}{2}$ in 6 years (by 2017)

Sets targets in a different way than NCLB

Target perceived as more achievable

100 % Proficient by 2019-2020

Emphasizes goal of all students meeting proficiency

Allows more time to fulfill target



ESEA: AMO Issue 2



A

Same Targets
for All
Subgroups

Same
expectations

B

Different
Targets for
Each Subgroup

Recognizes
different starting
points for different
subgroups



ESEA: Priority, Focus, & Reward

Priority	Focus	Rewards
<p>Determined by</p> <ul style="list-style-type: none">• Reading + Math Performance Composite < 50 % in 2010-11 school year and one of the two previous years (2008-09 or 2009-10)• Graduation rate < 60 %	<p>Determined by</p> <ul style="list-style-type: none">• Schools with the largest in-school gaps for 2010-11 school year and one of the two previous years (2008-09 or 2009-10)• Above state average 38.7%• Title I schools with a subgroup with proficiency score below 50% for 2010-11 school year and one of the two previous years	<p>Determined by</p> <ul style="list-style-type: none">• Poverty rate at or above 50% and gap between highest and lowest performing subgroups below state average and• Schools made AYP and all subgroups have performance composite above state performance composite and graduation rate, if any, above state graduation rate or• Schools in the highest 10% performance composite progress and graduation rate progress, if any, for “all students” over a 2-year period.



Implementation Timelines

- Begins with 2012-13 school year.
- Available through the end of the 2013–2014 school year.
- May be extended through the 2014–2015 school year unless it is superseded by reauthorization of the ESEA.



Timeline For Submission

- Submit request by **November 14, 2011** for December peer review
- Submit request by **mid-February, 2012** for a Spring 2012 review

Overview of Statutory Requirements Included

1. **1111(b)(2)(E-H)** - allows State Education Agencies (SEAs) to develop AMOs for determining AYP reading/math
 2. **1116(b)** - removes current status of schools and requirements for sanctions – e.g. choice, Supplemental Education Services
 3. **1116(c)** - removes Local Education Agency (LEA) Improvement/Corrective Action status and requirements
 4. **6213(B)/6224(E)** - removes restrictions on use of funds (related to LEA/school improvement)
 5. **1114(a)(1)** - allows any school implementing interventions to operate as schoolwide
 6. **1003(a)** - allows use of funds for any focus or priority school
 7. **1117(c)(2)(A)** - allows use of funds for any reward school
 8. **2141(a-c)** removes restrictions on use of Title I and II funds related to HQT plan
 9. **6123** - removes limitation on percent transfer of other funds into Title I
 10. **1003(g)** - allows use of SIG funds for any priority school
- Optional Flexibility:** allows 21st CCLC funds to be used for extended learning within school day

ACS Plan

- Letter will be sent in early May to parents of students who requested transfers through school choice to LP, GBT, and BAL.
- Letter will notify parents of the pending ESEA Flexibility Waiver.
- Students who were granted transfers under NCLB will be “grandfathered” until 5th grade; however, transportation will not be offered.
- Letter will include information regarding additional bus stops that have been added for CWM and DLL since transfer requests were made.
- Parents will be asked to choose one of two options for 2012-13:
 - Remain at the school of choice with no transportation.
 - OR
 - Return to student’s home school.



More information

- ESEA website:
<http://www.ed.gov/esea/flexibility>
- ESEA Flexibility guidance
- ESEA Frequently Asked Questions
- ESEA Flexibility Request
- ESEA Flexibility Review Guidance

School/Location	Date	Event	Time
CO	Monday, April 16, 2012	PTO/PTA President's Round Table	6:30pm
GBT	Wednesday, April 18, 2012	District Expert Project Fair	5:00 to 6:00pm
PDC	Thursday, April 19, 2012	Board of Education Meeting	7:30pm
1st Presbyterian Church	Friday, April 20, 2012	ACS Elementary Choral Festival Concert	7:00pm
ECDC	Thursday, April 26, 2012	Reception in honor of Old Balfour School	5:30pm
PDC	Thursday, April 26, 2012	Budget Work Session	7:00pm
AHS/PAC	Thursday, April 26, 2012	Park Street Players present "The Secret Garden"	7:30pm
AHS/PAC	Friday, April 27, 2012	Park Street Players present "The Secret Garden"	7:30pm
Sunset Theatre	Saturday, April 28, 2012	Asheboro Alive & Well Student Video presentations	4:00pm
AHS/PAC	Saturday, April 28, 2012	Park Street Players present "The Secret Garden"	7:00pm
DLL	Sunday, April 29, 2012	Donna Lee Loflin 75th Anniversary Celebration	2:00 to 5:00pm
AHS/PAC	Sunday, April 29, 2012	Park Street Players present "The Secret Garden"	2:00pm
LP	Thursday, May 03, 2012	PTO meeting and Kindergarten Performance	5:30 to 7:00pm
AHS/PAC	Thursday, May 03, 2012	NAMS Spring Band Concert	7:00pm
	May 6 -12, 2012	Teacher Appreciation Week	
AHS/PAC	Monday, May 07, 2012	AHS Percussion Concert	7:30pm
AHS/PAC	Tuesday, May 08, 2012	SAMS Spring Band Concert	7:30pm
PDC	Thursday, May 10, 2012	Board of Education Meeting	7:30pm
AHS/PAC	Thursday, May 10, 2012	AHS Chamber Music Night	7:30pm
AHS/PAC	Saturday, May 12, 2012	Showcase	7:30pm
AHS/PAC	Tuesday, May 15, 2012	AHS Jazz Band Concert	7:30pm
AHS/PAC	Thursday, May 17, 2012	AHS Chorus Concert	7:30pm
Greensboro Marriot	Saturday, May 19, 2012	AHS Prom	8:00pm
Pinewood	Wednesday, May 23, 2012	Teacher of the Year Banquet	6:30pm
AHS/PAC	Thursday, May 24, 2012	AHS Band Concert	7:30pm
AHS/PAC	Friday, May 25, 2012	Academic Awards Day	9:30am
Historic Court House	Tuesday, May 29, 2012	Budget Presentation to Randolph County Commissioners	6:00pm (ACS at 7:20pm)

AHS/PAC	Wednesday, May 30, 2012	Senior Scholarship Night	7:00pm
AHS	Thursday, May 31, 2012	Senior Project Night	6:00pm
GBT	Friday, June 01, 2012	Kindergarten End of Year Celebration	1:15pm
AHS/PAC	Sunday, June 03, 2012	Baccalaureate	7:00pm
CWM	Wednesday, June 06, 2012	Grades 1- 4 Awards Assembly	8:30am
CWM	Wednesday, June 06, 2012	Kindergarten Awards Assembly	1:00pm
LP	Wednesday, June 06, 2012	5th grade Completion Ceremony	1:15pm
DLL	Thursday, June 07, 2012	Grades 3-5 Awards Celebration	8:30am
NAMS	Thursday, June 07, 2012	Academic Awards Day	9:00am
SAMS	Thursday, June 07, 2012	Academic Awards Day	9:00am
CWM	Thursday, June 07, 2012	5th Grade Awards	9:00am
ECDC	Thursday, June 07, 2012	Year End Celebration	10:00am
DLL	Thursday, June 07, 2012	K-2 Awards Celebration	12:45pm
BAL	Thursday, June 07, 2012	5th Grade Awards	1:00pm
GBT	Friday, June 08, 2012	5th Grade Awards	8:30am
NAMS	Friday, June 08, 2012	Athletic Awards	9:00am
DLL	Friday, June 08, 2012	5th Grade Celebration	9:00am
SAMS	Friday, June 08, 2012	Athletic Awards	11:00am
AHS	Friday, June 08, 2012	Graduation	7:00pm
AHS	Monday, June 11, 2012	Retirement and Service Award Breakfast	7:30am
Historic Court House	Monday, June 11, 2012	Randolph County Commissioners - Public Hearing	6:30pm
PDC	Thursday, June 14, 2012	Board of Education Meeting	7:30pm
Historic Court House	Monday, June 18, 2012	Budget Discussion and Adoption	6:00pm
PDC	Monday, June 25, 2012	BOE Retreat	5:30-8:30pm



Points of Pride

April 19, 2012



Student Achievements:

- AHS DECA team competed at the state conference - eight students earned medals for having the top role play score in their event; AHS had 4 overall Top 10 Finalist; one student will compete at the International Conference.
- McCrary UNITE Club Drummers perform for Arbor Day celebration
- AHS Choruses earn Superiors
- SAMS team won the Middle School Battle of the Books
- Regional Math Fair winners - ACS took first place in all three grade spans (K-2, 3-5 and 6-9)
- AHS HOSA students earned second place at the state conference

Staff Recognitions:

- Faye McLeod, NAMS, installed as the NCAEOP president elect

Parent Involvement:

- SAMS Mouse in every House distribution
- AHS Curriculum Fair
- FAN workshop for 5th grade parents
- Reading Night at Balfour
- FAN workshop for Latino families
- Kindergarten Orientation
- Lunch and Learn held at Lindley Park

Events bringing community into our schools:

- Youth Art Month
- AHS Band concert
- ACS Digital Learning Expo
- Exceptional Children Transition Fair
- Career Day at Loflin

Asheboro City Schools Strategic Plan Milestones

2011-2012

April 2012 Update

GOAL 1: Asheboro City Schools will produce globally competitive students.

1. Every student graduates college and career ready.
 - Graduation rate for 5-year cohort at 82% or better.
 - 75% or more of students demonstrate proficiency on Algebra I and Biology EOC exams.
2. Every student uses technology to access and demonstrate new knowledge and skills.
 - Implement “Technology in Learning Fair” to showcase student and faculty projects.
The first Digital Learning Expo was a huge success with over 75 student-developed projects participating! We will need to find a larger space for next year’s Expo. We were pleased with the tremendous support from faculty and staff, parents, and our community. Hats off to Marty Williams and Cheryl Perkins for their leadership in launching this new event to showcase our students’ learning with technology!
3. Expand opportunities for and increase student access to small learning communities.
 - Prepare for implementation of Health Sciences Small Learning Community in partnership with Randolph Community College.
4. Increase the number of students reading on grade level by Grade 3 to 64%.
5. All students in grades 3-8 demonstrate yearly academic growth in reading and mathematics.
 - Use DPI individual growth model to determine percent of students demonstrating academic growth in reading and mathematics in grades 3-8.
 - Implement CASE21 benchmark assessments.
6. Implement innovative after school enrichment and intervention programs.
 - Continue before and after school enrichment programs.
7. Establish a rigorous and relevant CTE program.
 - Implement CTE strategic plan.

The CTE Advisory Committee met March 27 for an update on our progress in implementing the CTE strategic plan. The group’s input was very beneficial and encouraging that we are moving in the right direction with updated courses, new internships, and development of new business partnerships.

GOAL 2: Asheboro City Schools will be led by 21st century professionals.

1. Every teacher and administrator will have the skills to deliver 21st century content in a 21st century context with 21st century tools and technology that guarantee student learning.

- Professional development focus areas: Literacy across the curriculum; Common Core state standards

2. Every teacher and administrator will use a 21st century assessment system to guide instruction and measure 21st century knowledge, skills, performance, and dispositions.

- Continue to use and refine formative assessments (NC FALCON), including performance assessments.
- Encourage student-led conferences.
- Implement and refine RTI (Response to Instruction) in grades 6-12.
- Continue to develop and expand standards-based grading practices.

3. Build leadership skills and capacity among all teachers and administrators, improve professional practice, and develop a culture of shared accountability and responsibility for the success of the district.

- Continue Teacher Leadership Academy for cohort #2.

The Teacher Leadership Academy will “graduate” on April 26. This group of professionals has tackled outstanding leadership projects at their schools. Examples include leading a book study on guided reading with the faculty, conducting action research to determine student and parent response to a standards-based report card system, conducting parent workshops to provide support for literacy in the home, leading an after school science club, and much more! We are very proud of their growth as leaders and look forward to the many ways they will contribute to our system’s success in the future.

- Implement new teacher evaluation system with appropriate refinements and state requirements.
- Teachers will participate, plan, and lead professional learning communities (collaborative conversations).

GOAL 3: Asheboro City Schools will provide a safe and nurturing learning environment.

1. Every learning environment will be safe, inviting, respectful, supportive, inclusive, and flexible for student success.

- All schools will complete Level 2 Positive Behavior Support Training and score > 80 on the school inventory.

2. Every school provides an environment in which each child has positive, nurturing relationships with caring adults.

- Pursue GEAR UP grant.
- Every student has a caring adult among the staff and every student's passion is known by the caring adult.

The registration process for high school courses has been re-engineered this spring in order to provide a more personalized approach. Each student registered online using their own CFNC account with one-on-one guidance from school counselors and staff.

3. Every school promotes a healthy, active lifestyle where students are encouraged to make responsible choices.

- Each school certified by Healthier U.S. School Challenge at Bronze, Silver, or Gold level.

4. Every school focuses on developing strong student character, personal responsibility, and community/world involvement.

- Each school conducts at least one service and/or academic project with community or global connections.

GOAL 4: Asheboro City Schools will collaborate with parents, community, and higher education partners to promote student success.

1. Provide web based parent portal to access grades, attendance, and other student data.

- Implement parent portal.

2. Increase communication and outreach to parents.

- Expand use of social media to school sites.
- Increase number of home visits.

3. Collaborate with community colleges and public and private universities and colleges to provide enhanced educational opportunities for students and staff.

- Continue partnership with High Point University for Masters in School Administration cohort.
- Continue partnerships with UNCG, including new Core Math project with McCrary School.
- Continue and expand RCC partnerships for Huskins, College Transfer, and Learn and Earn courses for AHS students.
- Collaborate with new STEM partners to enhance teacher and administrator capacity to prepare students for STEM careers (e.g., Golden Leaf Foundation project “STEM Stars” and new TAP grant with Jeane Joyner).

4. Expand parent education opportunities through Family Alliance Network (FAN).

- Encourage expansion of wireless access in Asheboro.
- Hold at least 3 community FAN workshops.

GOAL 5: Asheboro City Schools facilities will be a point of pride.

1. Implement long range facilities plan.

- Continue to implement long range facility plans as funds permit.

We are extremely pleased to have (*finally!*) received \$2 million in funding from our Board of County Commissioners to demolish the oldest sections of Old Balfour School and rebuild an efficient new space for our pre-kindergarten and family literacy programs at ECDC. An intense phasing schedule is in place to accomplish this work. The architect, Smith Sinnett and Associates, is working on the architectural drawings and plans. Mike Mize has engineered the plans for vacating the space that will be demolished and relocating staff members for the construction phase. This was completed over spring break.