



# The Exploris School

## Board Meeting

### Date and Time

Tuesday May 26, 2020 at 4:30 PM EDT

### Location

Join Zoom Meeting <https://zoom.us/j/94175734134?pwd=ZjA2UXg2TDZqMUZYQks0Nm1xSm1Cdz09> Meeting ID: 941 7573 4134 Password: 470149 One tap mobile +13017158592,,94175734134#,,1#,470149# US (Germantown) +13126266799,,94175734134#,,1#,470149# US (Chicago)

### Agenda

	Purpose	Presenter	Time
<b>I. Opening Items</b>			<b>4:30 PM</b>
Opening Items			
<b>A. Call the Meeting to Order</b>		Camesha Jones	1 m
<b>B. Record Attendance and Guests</b>		Camesha Jones	1 m
<b>C. Approve Minutes from last board meeting</b>	Approve Minutes	Keely Byars-Nichols	1 m
Approve minutes for Board Meeting on April 28, 2020			
<b>D. Public Comment</b>		Camesha Jones	5 m
<b>PUBLIC COMMENT</b>			

Fifteen minutes will be allocated on the agenda for public input at each meeting. Additional time may be added at the discretion of the Chair.

Public comment may be oral, in person, or in written form to be read by the Chair.

Public comment is limited to no more than 3 minutes per person.

It is recommended that public comment be written out and provided to the board following the three minutes to ensure the entire message is heard by the board.

Each speaker will clearly state their full name and county of residence.

All public comment should be factual and should not include personally identifiable information of students or personnel in order to maintain confidentiality. Speakers should avoid using names of students or staff and maintain confidentiality and privacy standards.

All public comments will be taken under advisement by the Board, but will not elicit an immediate written or spoken response. The names of persons providing public comment and a brief summary of topics or input will be included in the meeting minutes published.

A response will be provided to the stakeholder within seven (7) days.

Specific issues about a particular student or teacher should be addressed to the school's executive director, rather than the Board of Directors.

**II. Board Business 4:38 PM**

<b>A. Board Business</b>	Discuss	Theo Kingsberry	10 m
Nomination of New Officers for Board - vote in June			
Reminder to complete Board on Track Assessment			

**III. Executive Director Report 4:48 PM**

<b>A. Personnel/ Operations</b>	Vote	Ellie Schollmeyer	5 m
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**Personnel**

- **Board approval is requested to accept the appointment of Sadie Lang to the position of Teacher for 7th grade.**
- **Board approval is requested to accept the resignation of kindergarten teacher, Valerie Contreras, effective at the end of the 19-20 school year.**

**Operations**

- **Board approval is requested to renew and approve the following contracts to support EC for next year**
  - Speech Services – Jenn Grellner
  - Speech Services – Integrated Speech Services, Lisa O’Connor
- **Board approval is requested to amend the 20-21 school calendar and designate October 23, February 15, March 12, and May 13, 14 as remote learning days.**
- **Board Approval is requested to approve the contract package provided by The Insurance People for insurance coverage from Utica Insurance Company and The Hartford Insurance Company for the 20-21 school year.**

<b>B. Finance</b>	Vote	Ellie Schollmeyer	5 m
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**2019-2020 Budget Update**

The Finance committee met on 4/15/20 to review the year to date revenue updates, expenditures, and project future impacts. Based on YTD activity, we are projecting an end of year surplus of **\$195,960.96**. The balance sheet and income statement along with the YTD budget report are attached for your review.

**Board approval is requested to renew and approve the audit engagement letter and contract for audit services for the 2020 year.** Engagement letter and contract are attached in packet for your review.

**IV. Update on Leadership Transition 4:58 PM**

<b>A. Team Leadership Model</b>	Discuss	Theo Kingsberry	20 m
Update on Interim Leadership Team			
HR Position			
Plans for Future			

**V. Committee Reports 5:18 PM**

<b>A. Facilities</b>	Discuss	Theo Kingsberry	10 m
Update on 19-20 Projects			
Committee recommendations for 20-21			

<b>B. Governance</b>	FYI	Tom Miller	5 m
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Update on 19-20 Projects  
Committee recommendations for 20-21

<b>C. Development</b>	Discuss	George Burnette	5 m
Update on 19-20 Projects Committee recommendations for 20-21			

<b>D. Education Excellence</b>	Discuss	Katie Johnson	5 m
Update on 19-20 Projects Committee recommendations for 20-21			

<b>E. Finance Committee</b>	Discuss	Christine Hutchens	5 m
COVID-19 Employee Retention Tax Credit Update on 19-20 Projects Committee recommendations for 20-21			

**VI. Passage Portfolio Process** **5:48 PM**

<b>A. Passage Portfolio - 8th Grade</b>	Discuss	Cori Greer-Banks	5 m
Overview of Passage Portfolio process Board Member Volunteers			

**VII. Closed Session to Discuss ED Bonus** **5:53 PM**

<b>A. Board to vote on proposal from committee</b>	Vote	Keely Byars-Nichols	5 m
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**VIII. Closing Items** **5:58 PM**

<b>A. Adjourn Meeting</b>	Discuss		2 m
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**Future Meetings:**

**The next Board meeting is scheduled on June 16, 2020 at 4:30 pm via zoom.**

# Cover Sheet

## Approve Minutes from last board meeting

**Section:** I. Opening Items  
**Item:** C. Approve Minutes from last board meeting  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:** Minutes for Board Meeting on April 28, 2020



# The Exploris School

## Minutes

### Board Meeting

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**Date and Time**

Tuesday April 28, 2020 at 4:30 PM

**Location**

zoom meeting

Join Zoom Meeting <https://zoom.us/j/96193797380?pwd=Ykt0aFpFUlVvY0t2VVBPbUNLZ3padz09>  
Meeting ID: 961 9379 7380 Password: 056101

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**Directors Present**

A. Rodriguez, C. Greer-Banks, C. Hutchens, C. Jones, E. Schollmeyer, G. Burnette, J. Hwang, J. Korreck, K. Byars-Nichols, K. Hogan, K. Johnson, S. Darroch, T. Guyer, T. Kingsberry, T. Miller

**Directors Absent**

*None*

**Guests Present**

A. Northrup, Alyssa Altman, Annah Riedel, Callie Hirsch, Chris Duncan, Cory Draughon, Deb Brown, Devon Rose, Koren Morgan, Leah Perry, Leah Ruto, Leslie Payne, Loren Kent, Lori Mauro, Maggie Gargan, Martha Merrill, Mary Margaret Moffitt, Mary McWay, Michael Gilbert, Michelle Duncan, Paula Mancini, Rachel Hearn, Sarah Esser, Shannon Hardy, Sharon Cuffe, Shawna Scipioni, Tom Simmons

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**I. Opening Items****A. Call the Meeting to Order**

C. Jones called a meeting of the board of directors of The Exploris School to order on Tuesday Apr 28, 2020 @ 4:32 PM at zoom meeting

Join Zoom Meeting <https://zoom.us/j/96193797380?pwd=Ykt0aFpFUlVvY0t2VVBPbUNLZ3padz09> Meeting ID: 961 9379 7380 Password: 056101

**B. Record Attendance and Guests**

**C. Approve Minutes from last board meeting**

G. Burnette made a motion to approve the minutes from Board Meeting on 02-25-20.  
C. Hutchens seconded the motion.  
The board **VOTED** to approve the motion.

**D. Public Comment**

Teachers on the call spoke to thank Ellie for her service, remind board members to keep Exploris values in mind when beginning the search for a new ED and new building.

**II. 2020 - 2021 Budget Presentation**

**A. Budget Presentation**

Cory and Ellie presented the draft budget. Cory noted that Exploris's budget was in line with other charter schools with the exception that we spend more on salaries and bonuses. The board voted unanimously to approve the draft budget as presented. It was noted that the most significant changes were to keep teacher salaries level, increase Teacher Partners' salaries. We are planning on a 5% decrease in state funding, which is a worse case scenario.

**III. Executive Director Report**

**A. Personnel/ Operations**

Personnel

- Board approval is requested to accept the retirement of Helene Elliston, effective 6/30/2020.
- Board approval is requested to accept the resignation of Ellie Schollmeyer, Executive Director, effective 6/30/2020.

Operations Board approval is requested to renew and approve the following contracts to support EC for next year:

- OT Services - Pediatric Therapy Associates
- Dr. Snow - Psychologist
- Board approval is requested to approve the contract with RTP Studio to redesign and upgrade our school website.
- Board approval is request to approve the contract with SchoolPass for a new visitor management system discussed in previous board meetings.

T. Miller made a motion to approve the two personnel changes as presented above.

C. Hutchens seconded the motion.

The board **VOTED** to approve the motion.

J. Hwang made a motion to approve the three operations proposals above.

K. Byars-Nichols seconded the motion.

The board **VOTED** to approve the motion.

**B. Finance**

2019-2020 Budget Update The Finance committee met on 4/15/20 to review the year to date revenue updates, expenditures, and project future impacts. Based on YTD activity, we are projecting an end of year surplus of \$196,550.25. The balance sheet and income statement along with the YTD budget report are attached for your review.

COVID 19 Related Expenditures and Funding  
State Allotment - \$10,337  
OCS ACCESS Grant Supplement - \$30,000

The finance committee has the following recommendations:

- Board approval is requested to provide a \$200 stipend to all staff with the state allotment and utilize the Access grant supplement for chromebooks and sanitizing the school. Funds were restricted for specific use. Board approval is requested to share the proceeds from the Employment Retention Tax credit if applicable with all staff.

T. Kingsberry made a motion to approve the use of the state allotment and OCS grant supplement as noted above.

S. Darroch seconded the motion.

The board **VOTED** to approve the motion.

#### **IV. Committee Reports**

##### **A. Facilities**

J. Hwang made a motion to extend the land lease agreement 1 year with Gordon Smith, The Woodpile, LLC (ES property).

T. Kingsberry seconded the motion.

The board **VOTED** to approve the motion.

##### **B. Governance**

Current officers need to begin conversations with newer members about taking on officer positions for next year.

##### **C. Finance Committee**

Committee wanted to get board consensus if it was ok to use current "lunch" funding for families in need. Board agreed this was ok.

#### **V. Update on Leadership Transition**

##### **A. Team Leadership Model**

Theo presented the Interim Leadership Plan to the board.

#### **VI. Closing Items**

##### **A. Adjourn Meeting**

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:47 PM.

Respectfully Submitted,  
K. Byars-Nichols

# Cover Sheet

## Personnel/ Operations

**Section:** III. Executive Director Report  
**Item:** A. Personnel/ Operations  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** 2020-2021 Calendar Revision with Remote Learning Days (1).pdf  
Annual Review Report Page - Exploris 19-20.pdf  
ED Report.pdf  
Insurance Quote Spreadsheet .pdf  
Jenn Grellner Contract Signed.pdf  
LOcontract.pdf  
MCGriff Renewal Insurance Proposal - 5.21.20.pdf  
NC OCS Guidance SB704.pdf  
Preparing-School-Buildings-for-Reopening-After-COVID-19.pdf  
Reopening-Schools-Checklist.pdf  
SB 704 Calendar Update 5 18 20.pdf  
SB 704 and Charter Schools.pdf





# The Exploris School 2020-2021

<b>Key</b>		<b>JANUARY '21</b>							1	Winter Break							
<span style="display:inline-block; width:15px; height:15px; background-color:lightgreen; border:1px solid black;"></span>	= Holiday/Vacation	S	M	T	W	Th	F	S	18	M.L. King Day Holiday							
<span style="display:inline-block; width:15px; height:15px; background-color:lightblue; border:1px solid black;"></span>	= Teacher Workdays							1	2								
<span style="display:inline-block; width:15px; height:15px; background-color:yellow; border:1px solid black; text-align:center; vertical-align:middle;">★</span>	= First Day of School	3	4	5	6	7	8	9									
<span style="display:inline-block; width:15px; height:15px; border-bottom:1px solid black;"></span>	= Early Dismissal @ 12:15, no after school care	10	11	12	13	14	15	16									
		17	18	19	20	21	22	23									
		24	25	26	27	28	29	30									
		31															
10-11	New Staff Orientation	<b>AUGUST '20</b>							<b>FEBRUARY '21</b>		15	Remote Learning Day and Teacher Workday for Parent/Student Conferences					
12-18	Teacher Workdays	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	19	Teacher Workday: Professional Development
17	Open House							1		1	2	3	4	5	6		
19	1st Day for Students	2	3	4	5	6	7	8	7	8	9	10	11	12	13		
		9	10	11	12	13	14	15	14	15	16	17	18	19	20		
		16	17	18	★	20	21	22	21	22	23	24	25	26	27		
		23	24	25	26	27	28	29	28								
		30	31														
7	Labor Day	<b>SEPTEMBER '20</b>							<b>MARCH '21</b>							11	End of Trimester 2
28	Holiday: Yom Kippur	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	12	Teacher Workday: Achievement Report Writing
				1	2	3	4	5		1	2	3	4	5	6	15	Remote Learning Day and Teacher Workday
		6	7	8	9	10	11	12	7	8	9	10	11	12	13	29-31	Spring Break
		13	14	15	16	17	18	19	14	15	16	17	18	19	20		
		20	21	22	23	24	25	26	21	22	23	24	25	26	27		
		27	28	29	30				28	29	30	31					
5-9	Fall Break	<b>OCTOBER '20</b>							<b>APRIL '21</b>							1-2	Spring Break
23	Remote Learning Day and Teacher Workday for Parent/Student Conferences	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	5	Teacher Workday
						1	2	3					1	2	3		
		4	5	6	7	8	9	10	4	5	6	7	8	9	10		
		11	12	13	14	15	16	17	11	12	13	14	15	16	17		
		18	19	20	21	22	23	24	18	19	20	21	22	23	24		
		25	26	27	28	29	30	31	25	26	27	28	29	30			
11	Veteran's Day	<b>NOVEMBER '20</b>							<b>MAY '21</b>							13-14	Remote Learning Days and Teacher Workdays for Parent/Student Conferences
20	End of Trimester 1	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	31	Memorial Day
23	Teacher Workday: Achievement Report Writing	1	2	3	4	5	6	7							1		
25-27	Thanksgiving Break	8	9	10	11	12	13	14	2	3	4	5	6	7	8		
		15	16	17	18	19	20	21	9	10	11	12	13	14	15		
		22	23	24	25	26	27	28	16	17	18	19	20	21	22		
		29	30						23	24	25	26	27	28	29		
									30	31							
18	Early Dismissal 12:15	<b>DECEMBER '20</b>							<b>JUNE '21</b>							11	Last Day for Students, Early Dismissal 12:15
21	Teacher Workday	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	14-15	Teacher Workdays
22-31	Winter Break			1	2	3	4	5			1	2	3	4	5		
		6	7	8	9	10	11	12	6	7	8	9	10	11	12		
		13	14	15	16	17	18	19	13	14	15	16	17	18	19		
		20	21	22	23	24	25	26	20	21	22	23	24	25	26		
		27	28	29	30	31			27	28	29	30					



# The Exploris School 2020-2021



## Annual Review Report, ACCESS Subgrant - Expansion 2019-2020

Subgrant Year	Grade Levels Served	Total Student Enrollment	Number of ED* Students	Percentage of ED* Student Population
2020-2021	K-8	456	114	25%
2021-2022	K-8	456	123	27%
2022-2023	K-8	520	151	29%
2023-2024	K-8	600	213	31%
2024-2025	K-8	680	218	32%

### Progress Toward Goals

Note: The COVID-19 global pandemic has impacted our ability to complete our initial goals for the 2019-2020 School Year.

#### Transportation

- Investigated the purchase of 15-passenger vans, but found out from OCS that the proposed vehicles would not meet school safety requirements.
- Continued to work with the City of Raleigh to provide free bus passes and expand bike routes.
- Conferenced with WCPSS Superintendent and Director of Transportation about the possibility of collaborating on regional school pick up sites. Unfortunately, WCPSS does not have excess capacity but recommended alternate transportation provider for bus service leasing that we are in the process of evaluating.
- We are investigating other alternatives including: creating a charter school bus collaborative or offering families gas cards. Revised transportation plans will be developed in 2020-2021.

#### Lunch Program

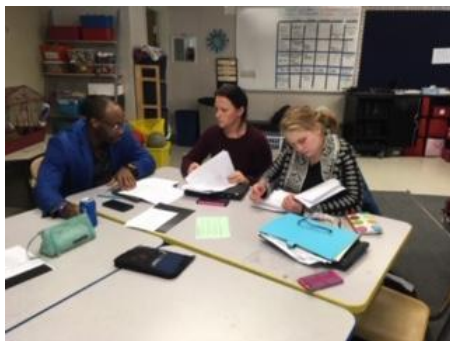
- Worked closely with a community partner (InterFaith Food Shuttle) to plan a self-sustaining lunch program. We also increased other community connections and will continue to develop our lunch plan in 2020-2021.
- Formalized our process for identifying which families have a food need, and met those needs through school funds utilizing Spicy Green Gourmet as a provider.
- Doubled the number of students we were able to serve a daily, healthy meal.
- During the COVID-19 pandemic, we were able to provide ongoing food support for 16 families as of 5/5/20.

#### Parent Advisory Council / Recruitment

- Our Equity and Diversity Committee (board members, administrators, teachers, and parents) planned and implemented a diversity-oriented recruitment event in partnership with MopTop (see photo on page 2)
- Recruiting materials were created and included brochures, flyers, and a radio ad.
- The Equity and Diversity committee also held several community canvassing visits to recruit diverse families.
- In 2020-2021, a formal Parent Advisory Council will be formed.

#### Professional Development

- Partnered with Peaceful Schools NC for training in tone, bias, morning meeting, culturally responsive discipline, school culture, and restorative practices (see photo included)
- LGBT Center of Raleigh provided professional development for supporting queer students
- DRIVE Summit on training, recruiting, and retaining a diverse workforce
- Mental health in the classroom
- Color of Education Conference in Raleigh
- Responsive Classroom training
- MTSS



## **Special School Projects**

### **Food Programming**

- In partnership with InterFaith Food Shuttle, our teachers participated in training for gardening, fresh food, and facilitating Sprout Scouts. Students also participated in a cooking matters elective course.
- InterFaith Food Shuttle, alongside elementary teachers and students, did garden maintenance, planting, harvesting, and eating of fresh produce (strawberries pictured below).

### **Technology and Instruction**

- Staff laptops were nearly a decade old. Every staff member received a new laptop to facilitate more effective planning, collaboration, communication, and implementation of remote learning.
- Additional wiring was installed to allow for better connectivity in classrooms during the school day.
- Our outdated website is being completely redesigned and upgraded to improve accessibility for families.
- Culturally responsive texts were purchased to support diversity in the classroom.
- iPads and Chromebooks were purchased for students to support digital learning initiatives.

### **Student Mentoring**

- In collaboration with Peaceful Schools NC, we implemented a new student mentor program.
- Kindergarten students were mentored by 5th graders, and 6th grade students were mentored by 8th graders.
- Mentorship included lunch together, buddy reading, recess together, etc.

### **Language and Sensory Needs**

- Translation services were provided live for parent conferences.
- Classroom furniture was purchased with consultation from TEACHH to support students with visual, sound, and other sensory needs.

### **Play Space**

- Each elementary classroom received comprehensive recess equipment.
- Picnic tables (assembly below) created a space for outdoor gathering and learning.



## ED Report – May 2020

### Academic Update:

- End of year portfolio conferences will be held starting on May 26 through June. Opportunities will be available for Board members to participate in the 8<sup>th</sup> grade passage portfolio conferences. Sign-ups will be sent out by the 8<sup>th</sup> grade team in the near future.
- Plans are underway to develop a virtual graduation and celebrations to recognize our 8<sup>th</sup> graders as they close their chapter at Exploris and move on to high school. Celebrations are also underway to recognize the 5<sup>th</sup> graders to highlight their completion of elementary and transition to the middle school.
- Return to School Task Force Update [Trello Planning Board](#)

### Enrollment Data for 2019 - 2020:

Update as of 5/19/20

Grade	Total # of students	Change
K	35	
1	37	
2	38	
3	39	
4	38	
5	38	
6	74	
7	74	
8	75	
<b>TOTAL</b>	<b>448</b>	

### Demographics and Enrollment Data:

	Wake County Public Schools	The Exploris School 18-19	The Exploris School 19-20
Black	22.7%	10%	12%
Hispanic	18%	7%	7%
Asian	9.2%	2%	2%
Multi-racial	3.8%	5%	8%
Non-Hispanic White	45.8%	75%	71%
Other	.3%	1%	1%
Free and Reduced Lunch	32.2%	10.8%	12.7%

### **Personnel:**

- **Board approval is requested to accept the appointment of Sadie Lang to the position of Teacher for 7<sup>th</sup> grade.**

### **Operations:**

- **Board approval is requested to renew and approve the following contracts to support EC for next year. Copies included in board packet.**
  - Speech Services – Jenn Grellner
  - Speech Services – Integrated Speech Services, Lisa O’Connor
- **Senate Bill 704 Requirements**
  - Add 5 remote digital workdays to school calendar
  - Develop and have Board approve a Remote Learning Plan by 7/20/20
  - Reporting Requirement to update state on Reading Achievement levels by 9/1/20

Documents from the National Charter Schools Institute highlighting items to consider while preparing schools to reopen along with a reopening checklist. Both are included in the packet for Board review. Also included is the NC OCS guidelines for SB 704.

- **Board approval is requested to amend the 20-21 school calendar and designate October 23, February 15, March 12, and May 13, 14 as remote learning days.** Updated calendar is provided in your packet.
- **Access Grant Annual Report-** An update on the 2019-2020 Access Grant initiatives and use of funds is provided as an attachment in your packet.

We have been working with The Insurance People since last year to get to know the organization and have a full quote developed for the liability, worker’s compensation, umbrella, and student accident insurance policies needed for the school. The school has not been satisfied with the current responsiveness or rates of the agency that is currently writing our coverage. Our current provider is projecting an additional increase of \$2,370 in our rates from the current year total of \$32,725. The 20-21 rates from our current provider is projected to be \$35,095 compared to \$23,625 from The Insurance People. The new proposal provides enhanced coverage and limits, cost savings, as well as additional services for staff and volunteers with training through Safe Schools. The savings realized is projected to be \$11,470.

- **Board Approval is requested to approve the contract package provided by The Insurance People for insurance coverage from Utica Insurance Company and The Hartford Insurance Company for the 20-21 school year.**

### **Enrollment and Admissions for 2020-2021**

Applications received as of 4/20/20 – 1,141

- Board & Staff – 3
- Siblings - 54

- FRL – 98
- Open Seats – 77 – assuming reduced class sizes for K (17) and 1<sup>st</sup> (18) – (\$50K budget impact)
- Lottery Held on – 3/6/20
- Adding an additional student in each 8<sup>th</sup> grade crew- 4 new openings were added on 4/20/20
- 4 Open/Pending Seats to be filled in total as 5/20/20

#### **Family Connections -**

- Grade Level Videos to pass on to previous grade on what to expect in the year ahead
- Accepted family days- Zoom Meetups - 5/18 & 5/20, 5/30 - live

#### **Finance:**

##### 2019-2020 Budget Update

The Finance committee met on 5/14/20 to review the year to date revenue updates, expenditures, and project future impacts. Based on YTD activity, we are projecting an end of year surplus of **\$195,960.96**. The balance sheet and income statement along with the YTD budget report are attached for your review.

**Board approval is requested to renew and approve the audit engagement letter and contract for audit services for the 2020 year for The Exploris School and The Exploris Foundation.** Engagement letter and contract are attached in packet for your review. Fee comparison file showing total increase of \$700 for the year (\$500 for audit services, \$200 for tax filing). Engagement letter and contract will be signed by Camesha Jones and Deb Brown.

##### **COVID-19 Related – Employee Retention Tax Credit**

We have applied for and submitted forms to the IRS for The Employee Retention Tax Credit. The Employee Retention Tax Credit is a refundable tax credit against certain employment taxes equal to 50 percent of the qualified wages an eligible employer pays to employees after March 12, 2020, and before January 1, 2021. Eligible employers can get immediate access to the credit by reducing employment tax deposits they are otherwise required to make. The total year to date tax credit submitted at this time is **\$160,612.40**. Attached is Form 7200 submitted to The Department of the Treasury Internal Revenue Service. CSP has estimated an additional \$70,000 through the remainder of the year. Last month the Finance Committee recommended and the Board approved sharing the proceeds from the Employment Retention Tax credit with staff at the April Board Meeting. In light of the uncertain time ahead and out of an abundance of caution the Board should further discuss this and make a final determination on next steps.

##### **Facilities Update:**

A meeting will be held on Wednesday 5/20/20 with Tri-Properties to discuss updated opportunities for facilities.

Lease for elementary land signed and submitted to Gordon Smith and his attorney, Matt Black. We are awaiting a fully executed lease.

Theo is investigating the lease extension with Wilscot for the elementary trailers.

The legal complaint against our developers was filed on 1/17/20 in Superior Court in Wake County and all information was shared with the Board in an email on 1/17/20. Our attorneys have recommended the following response to any inquiries about our complaint. **"We are unable to comment on matters in active litigation and our complaint speaks for itself."**

Legal Update from Morningstar Law will be available in June when we anticipate the developer's response. Extensions were granted due to COVID-19.

**Future Meetings:**

**The next Board Board meeting is scheduled on June 16 at 4:30 via zoom.**



The Exploris School

7-1-2019 to 7-1-2020		7-1-2020 to 7-1-2021	
Hanover Insurance Co.		Utica Insurance Co.	
	<b>Package Policy</b>		
	<b>Property</b>		
\$1,664,369	Blanket Limit	\$1,664,369	
	<b>Loc 1; 401 Hillsborough St., Raleigh NC</b>		
\$1,109,579	Business Personal Property Limit	\$1,109,579	
	<b>Loc 2; 17 S Swain St., Raleigh NC</b>		
	Building 1		
\$277,395	Business Personal Property Limit	\$277,395	
	Building 2		
\$277,395	Business Personal Property Limit	\$277,395	
100% - Agreed Value	Coinsurance	100% - Agreed Value	
\$1,000	Deductible	\$1,000	
Included	Equipment Breakdown	Included	
\$300,000	Business Income/ Extra Expense	Up to 24 months , ALS	
	Limited Water Damage (wind driven rain)	\$500,000	
Included in Bus. Pers. Prop.	Backup of Sewers & Drains (not flood related)	\$1,000,000	
\$0	Flood	\$15,000	
	<b>General Liability *</b>		
\$1,000,000/ \$2,000,000	Occurrence/ Aggregate	\$1,000,000/ \$3,000,000	
\$100,000	Damage to Rented Premises	\$1,000,000	
\$5,000	Medical Payments ( <b>Excludes Students</b> )	\$10,000	
444	Students	448	
	Before/After School Care	30	
	Faculty	52	
\$1,000,000/ \$2,000,000	School District & Educators Legal Liability *	\$1,000,000/ \$2,000,000	
\$10,000	Deductible	\$1,000	
	Retro Date: 7/1/2010		
\$100,000	Non Monetary Damages	\$100/ \$50/ \$100	
\$5,000	Deductible	\$0	
\$1,000,000/ \$2,000,000	Employment Practices Liability *	\$1,000,000/ \$1,000,000	
Outside the Limit	Defense	Inside the limit	
\$10,000	Deductible	\$5,000	
	Retro Date: 7/1/2010		
\$1,000,000/ \$3,000,000	Employee Benefits Liability *	\$1,000,000/ \$3,000,000	
\$1,000	Deductible	\$1,000	
	Retro Date: 7/1/2019		
\$1,000,000/ \$1,000,000	Sexual Abuse/ Molestation *	\$1,000,000/ \$3,000,000	
\$0	Deductible	\$0	
\$100,000	Innocent Party Defense	\$100,000	
\$50,000/ \$100,000	Key Employee Replacement Expense	\$50,000/ \$100,000	
<b>Data Breach ONLY</b>	<b>Cyber Suite</b>		
\$10,000	Limit of Liability	\$250,000	
\$1,000	Deductible	\$2,500	
	<b>Crisis Event Expense</b>		
\$100,000	Each Crisis Event Limit	\$100,000	
\$100,000	Aggregate Limit	\$250,000	
\$100,000	Each Person Limit	\$10,000	
\$0	Death Benefit	\$5,000	
	<b>Crime</b>		
\$250,000	Employee Dishonesty Limit	\$250,000	
	Deductible	\$500	
	<b>Inland Marine</b>		
\$0	Computer Equipment	\$100,000 per building	
	<b>Auto *</b>		
\$1,000,000	Hired & Non-Owned Auto Liability Limit	\$1,000,000	
<b>\$5,990</b>	<b>Umbrella</b>	<b>\$2,708</b>	<b>\$3,158</b>
\$5,000,000	Limit of Liability	\$5,000,000	\$6,000,000
\$0	Retained Limit	\$10,000	\$10,000

**The Exploris School**

<i>Covers Over Auto, GL, SDELL, Abuse, EBL</i>		<i>* Covers Over Auto, GL, SDELL, Abuse, EBL, EPL</i>	
<b>\$21,222</b>	<b>Total Annual Package Premium</b>	<b>\$17,100</b>	<b>\$20,258</b>
<b>The Hartford Ins. Co.</b>		<b>Philadelphia Ins. Co.</b>	
<b>\$2,716</b>	<b>Student Accident</b>	<b>\$1,254</b>	
Full Excess	Plan Type	Full Excess	
Pre K - 8	Eligible Persons	Pre K - 8	
2 Years	Benefit Period (From Date of Injury)	2 Years	
\$25,000	Maximum Benefit Amount	\$25,000	
\$0	Deductible	\$0	
		<b>Employers</b>	
<b>\$8,787</b>	<b>Workers Comp. Premium</b>	<b>\$5,271</b>	
\$1M/ \$1M/ \$1M	Employers' Liability Limits	\$1M/ \$1M/ \$1M	
	Payrolls		
\$2,500,000	8868 - School: Professional	\$2,500,000	
<b>\$32,725</b>	<b>Total Estimated Premium</b>	<b>\$23,625</b>	<b>\$26,783</b>

**Utica Subjectivities:**

Favorable Risk Management Survey

**Utica Payment Plan:**

Annual, Semi-Annual, Quarterly, 20% down w/ 9 installments (fees apply)

**Employers Payment Plan:**

Annual, Semi-Annual, Quarterly, 20% down w/ 9 installments (fees apply)

*This is a summary only. Speciman Policies available upon request for full details of policy terms, conditions, limitations & exclusions. In the event of a discrepancy between this summary and the policy, the policy will supersede the summary.*

**Optional TAP App available for purchase**

5/19/2020



# The Exploris School

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## **Professional Services Contract**

This contract is between The Exploris School (hereinafter "school") in Raleigh, NC 27603 and the contractor, Jennifer Grellner (hereinafter "contractor"), Raleigh, NC 27616 for school speech language pathology services for the purposes required by law. Said contractor represents that she is duly licensed and qualified in the state of the North Carolina and agrees to perform all services described in the contract to the satisfaction of the school.

### **1. Term of Contract**

*Effective date:* August 10th, 2020

*Expiration date:* June 10th, 2021, or until all obligations have been satisfactorily fulfilled, whichever occurs first.

*Cancellations:* Contracts may be terminated by either party upon written notice given 30 days prior to date of termination

### **2. Contractor's Duties**

The contractor, who is not a school employee, will:

- Provide speech language pathology therapy and evaluation services as required by the most recent amended version of the NC Policies Governing Children with Disabilities,
- Complete observations, screenings, and evaluations of students with suspected speech and/or language difficulties and complete written reports required by the most recent amended version of the NC Policies Governing Children with Disabilities
- Development of input for IEPs (Individual Education Plan) for students as needed for the current school year, needs on the student's identified needs for speech language services. Development of input for IEP's of students reflecting progress made during the school year and set goals for the upcoming year to include the completion of written IEP Progress Reports each trimester (every 12 weeks).
- Provide direct speech language pathology services based on the student's IEP. Maintain therapy notes and documentation of therapy sessions.
- Provide consultation and training to other staff members working with students receiving speech language therapy services, based on individual evaluation results and IEP intervention goals.

401 Hillsborough Street, Raleigh, NC 27603 (ph) 919.715.3690 (fax) 919.715.2042



# The Exploris School

*Empowering Learners to Change the World*

- Attend parent conferences and IEP meetings or provide detailed notes for IEP meetings to explain need for services, results of evaluations, and development of input for IEP goals and accommodations. Attend other meetings as required by The Exploris School.

### **3. Time**

The contractor will make every effort to complete speech language evaluations within the allowed time limits specified in the most recent amended version of the North Carolina Policies Governing Children with Disabilities.

### **4. Consideration and Payment**

Consideration: The School will pay for all services performed by the Contractor under this contract as follows:

- A. Compensation. The Contractor will be paid at the rate of \$58 per hour for speech-language therapy, inclusive for direct therapy time, testing sessions, any meetings including IEPs and eligibility meetings, calling in for meetings, screenings, progress report writing, consultations with staff and parents, in-service prep and presentation, and observations.
- B. Compensation for Evaluations. The Contractor will be paid \$100 for the compilation of an articulation only evaluation report. The Contractor will be paid \$150 for the compilation of a comprehensive speech and language evaluation report.
- C. Due Process Hearings. If called into Due Process for a student, the Contractor and School will develop a separate contract to cover all parties involved and determine an expert consulting fee before consulting services are needed.
- D. Payment: The Contractor will submit a detailed, monthly statement for payment.
  - a. Invoices shall be paid by the School within the next standard payment cycle and shall be considered PAST DUE if not paid within 30 days after the invoice date.
  - b. A service charge of 2% per day will be charged for undisputed invoices not paid within 30 days.
  - c. Any inquiry or questions concerning the substance or content of any invoice (disputed portions) shall be made by the School to the Contractor in writing within 10 days of receipt of the invoice. A failure to notify the Contractor within this period shall



# The Exploris School

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constitute an acknowledgement that the service has been provided.

- d. Any undisputed portions should be paid by the School within the next standard payment cycle. Any disputed portions of the invoice shall be discussed between the parties in good faith for a resolution, not to exceed 30 days. If such resolution is not achieved between mutual parties with 30 days, this will be considered a breach of contract thus resulting in termination of contract.

## 5. Conditions of Payment

All services provided by the Contractor under this contract must be performed to the School's satisfaction, as determined at the sole discretion of the Exploris School Executive Director and in accordance with all applicable federal, state, and local laws, ordinances, rules, and regulations. The Contractor will not receive payment for work found by the School to be unsatisfactory or performed in violation of federal, state, or local law.

No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness of the State of North Carolina and/or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit, or taxing power of the State of North Carolina and /or its political subdivisions. The school and the contractor agree to indemnify and hold harmless the State of North Carolina for any indebtedness related to this engagement.

Signed \_\_\_\_\_  
Executive Director

By Ellie Schollmeyer

Date 4/30/20

Signed \_\_\_\_\_  
Contractor

by Jennifer Grellner

Date 4/30/2020



# The Exploris School

*Empowering Learners to Change the World*

## **Professional Services Contract**

This contract is between The Exploris School (hereinafter "school") in Raleigh, NC 27603 and the contractor, Integrated Speech Therapy (hereinafter "contractor"), Raleigh, NC 27616 for school speech language pathology services for the purposes required by law. Said contractor represents that she is duly licensed and qualified in the state of North Carolina and agrees to perform all services described in the contract to the satisfaction of the school.

### **1. Term of Contract**

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401 Hillsborough Street, Raleigh, NC 27603 (ph) 919.715.3690 (fax) 919.715.2042



# The Exploris School

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# The Exploris School

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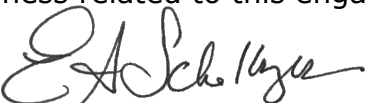
constitute an acknowledgement that the service has been provided.

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Signed   
Executive Director

Signed   
Contractor

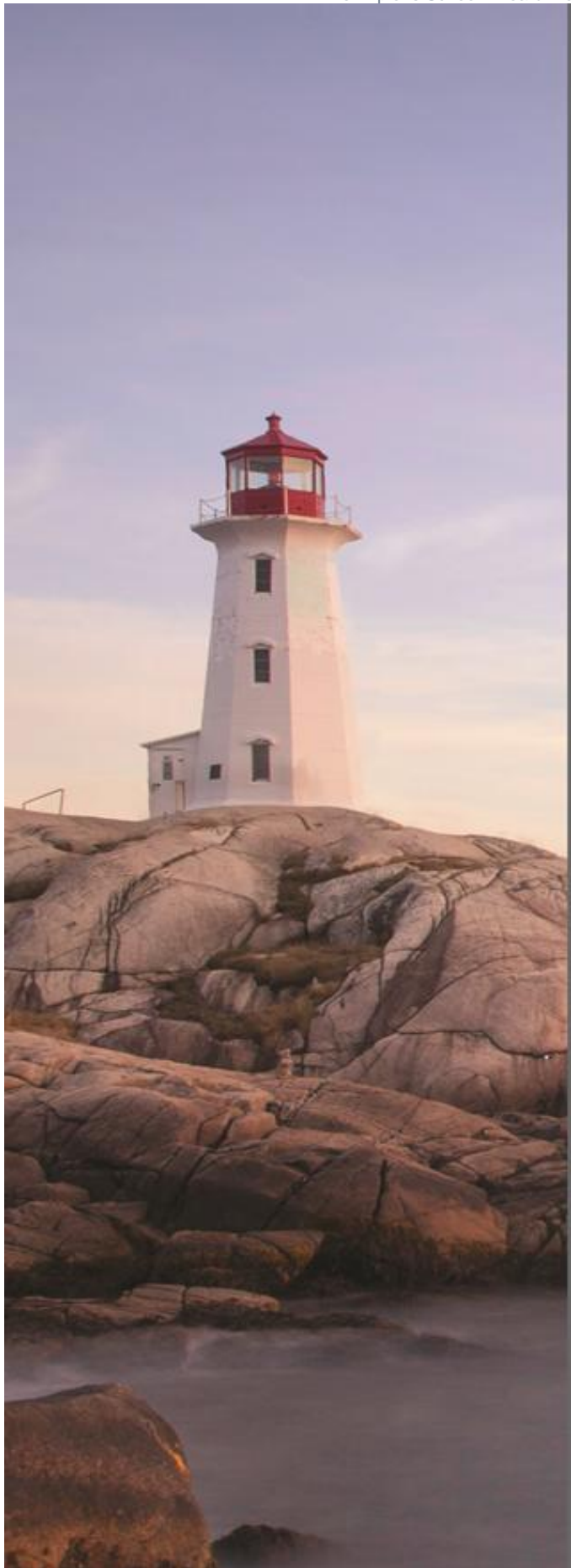
By Ellie Schollmeyer

by Lisa O'Connor

Date 5/13/20

Date 5/11/2020





# The Exploris School

Property & Casualty Insurance Renewal

Policy Period: July 1, 2020 to July 1, 2021

Presented: May 26, 2020



## IMPORTANT INFORMATION REGARDING THIS REPORT

### McGRIFF INSURANCE SERVICES, INC.

Please note the following important information regarding this Report:

- § This Report has been based on the information you provided to us. If there is additional material information or you discover that the information you have provided is inaccurate or has changed, please advise us immediately so that we can reconfirm terms with insurers. Please read our Important Notices at the end of this Report, which explains in detail your duty of disclosure throughout the policy term(s). Also included is information about what to do if you need to make a claim.
- § It is important you review this Report to confirm that the recommended policies accurately reflect the coverage, conditions, limits, and other terms that you require. If the proposed terms and coverage are not in accordance with your instructions, please advise us immediately.
- § This Report should not be construed as providing any confirmation of actual insurance coverage or any commitment by the insurers to provide insurance coverage.
- § The recommended insurance coverage and pricing in this Report are valid until 07/01/2020
- § after which insurers may withdraw or vary rates, terms, and/or conditions.
- § The Proposal of insurance is conditional upon there being no new claims or claims notifications between the date of this Report and the inception date of coverage.
- § It is important we receive your confirmation of acceptance as soon as possible. McGriff Insurance Services will not be responsible for any consequences that may arise from any delay or failure by you to respond to us by 07/01/2020.
- § Insurance products and services are offered through McGriff Insurance Services, Inc., subsidiary of BB&T Insurance Holdings, Inc., and are not a deposit, not FDIC insured, not guaranteed by the bank, not insured by any federal government agency and may go down in value.

## CONFIDENTIALITY STATEMENT

- § Client confidentiality is critical to McGriff Insurance Services. All client information provided to McGriff Insurance Services will be shared only to the extent needed within our agency and with the appropriate insurance carrier. No information will be divulged to any other source without written consent, except as required by law.
- § Furthermore, all information provided by McGriff Insurance Services is considered proprietary information and should not be shared without our written consent.
- § Coverage reviews provided herein are intended as an outline of coverage only and are necessarily brief. The extent of insurance is at all times governed by the complete terms, conditions, and exclusions of the insurance policy.

# INTRODUCTION

## McGRIFF INSURANCE CLIENT SERVICE TEAM

Name & Title:	Brennen Collins ARM, AAI, CRM, CIC
Address:	Post Office Box 13941, Durham, NC 27709
Phone (O):	919 281-4535
Phone (C):	919 614-4202
Email:	<a href="mailto:brennen.collins@mcgriffinsurance.com">brennen.collins@mcgriffinsurance.com</a>
Name & Title:	Christin Harrison, Commercial Lines Account Manager
Address:	Post Office Box 13941, Durham, NC 27709
Phone (O):	919 281-4502
Email:	<a href="mailto:christin.harrison@mcgriffinsurance.com">christin.harrison@mcgriffinsurance.com</a>
Name & Title:	Janette Hines / Property and Casualty Claims Consultant
Phone (O):	919-281-4543
Phone (C):	919-602-4682
Email:	<a href="mailto:jkhines@mcgriffinsurance.com">jkhines@mcgriffinsurance.com</a>
Name & Title:	Kevin Ferguson / Risk Control Consultant
Phone (O):	919-281-4515
Phone (C):	919-745-0546
Email:	<a href="mailto:Kevin.ferguson@mcgriffinsurance.com">Kevin.ferguson@mcgriffinsurance.com</a>
Name & Title:	Lesonya Wilder / Training Resource Consultant
Phone (O):	704-954-3065
Email:	<a href="mailto:LWilder@mcgriffinsurance.com">LWilder@mcgriffinsurance.com</a>

# PREMIUM SUMMARY

Company/AM Best Rating	Coverage	Policy Term	Previous Year Premium	Current Year Premium	Percent Change	Premium Change
Hanover American Insurance Co	Package	07/01/2020-21	\$7,646.00	\$8,633.00	12.91%	\$987
Hanover American Insurance Co	Educator's Legal	07/01/2020-21	\$7,332.00	\$8,016.00	9.33%	\$684
Hanover Insurance Co	Excess Liability	07/01/2020-21	\$5,990.00	\$6,595.00	10.10%	\$605
Hanover American Insurance Co	Hired/Non-owned Auto	07/01/2020-21	\$254.00	\$267.00	5.12%	\$13
Hanover American Insurance Co	Workers Compensation	07/01/2020-21	\$8,787.00	\$8,868.00	0.92%	\$81
<b>Hanover Total:</b>			\$30,009	\$32,379	7.90%	\$2,370
Hartford Insurance Co	Student Accident	07/01/2020-21	\$2,716.00	\$2,716.00	0.00%	\$0
<b>All Insurance Total:</b>			\$32,725	\$35,095	7.24%	\$2,370
<b>Locations</b>						
<b>Loc #</b>	<b>Locations</b>					
1	401 Hillsborough Street, Raleigh, NC 27603					
2	17 S. Swain St., Raleigh, NC 27603					
<b>Property Values</b>						
<b>Loc #</b>	<b>Coverage</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>Percent of</b>	<b>Change in</b>	
	Blanket Building & Personal	\$1,664,369	\$1,730,944	4.00%	\$66,575	
1	BPP	\$250,000	\$260,000	4.00%	\$10,000	
2	B	\$380,800	\$396,032	4.00%	\$15,232	
2	BPP	\$250,000	\$260,000	4.00%	\$10,000	
2	B	\$533,569	\$554,912	4.00%	\$21,343	
2	BPP	\$250,000	\$260,000	4.00%	\$10,000	
<b>General Liability Exposures</b>						
<b>Loc #</b>	<b>Class / Basis</b>	<b>2019</b>	<b>2020</b>	<b>Percent of Change</b>	<b>Change in Exposure</b>	
1 & 2	Students	444	444	100.00%	0	
1&2	Employees FT	50	50	100.00%	0	
1 & 2	Employees PT	1	1	100.00%	0	
<b>Workers' Compensation</b>				2019 Exp. Mod = 1.14	2020 Exp. Mod = 1.13	
<b>State</b>	<b>Class</b>	<b>Description</b>		<b>Current Exposure</b>	<b>Renewal Exposure</b>	<b>Percent of Change</b>
NC	8868	College/School Professionals		\$2,500,000	\$2,500,000	0.00%
<b>Total Payroll</b>				<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>0.00%</b>
						<b>\$0</b>

## Subjectivities

- Confirmation of exposures: student count, location schedule, payrolls.
- List of drivers with license information for anyone using personal vehicles for business use and/or approval to drive rented vehicles.
- Status update on volunteer background checks. Response provided to Risk Solutions advised this would be included for the 20/21 school year. Please confirm implemented as policy.



**▶ Hanover Education Advantage**

# Nurturing value with educational institutions

Insuring schools is a complex task, requiring a higher level of knowledge and experience. That’s why we developed the Hanover Education Advantage.

The Hanover provides educational institutions of all types with comprehensive insurance solutions, from standard lines to specialized coverages. Our goal is to give schools the best choice—in the people they trust for insurance needs, in the comprehensive coverage they can purchase and in the premium costs they can save.

## Product portfolio

Through The Hanover, agents can offer educational institutions a complete suite of products that protect property, autos, and employees. Our broad range of industry-specific coverages can be tailored to meet the unique needs of educational institutions.

- Commercial package policy (CPP)
- Commercial property
- Commercial general liability
- Commercial automobile
- Commercial umbrella
- Workers’ compensation

## Specialized coverages and endorsements

- Selection of base property broadening endorsements (add or enhance more than 65 coverages)
- Educational Institutions property broadening endorsement (adds or enhances more than 10 coverages)
- Suite of general liability broadening coverages (add or enhance more than 20 coverages)
- Equipment breakdown
- Educational Institutions professional services liability endorsements
- Educators legal liability coverage
- Sexual misconduct and sexual molestation coverage
- Law enforcement and professional liability coverage
- Employee benefits liability

*continued ▶*

**HANOVER EDUCATION ADVANTAGE**

In addition, we offer specialized products that offer educational institutions enhanced protection:

- Builder’s risk
- Commercial surety
- Fidelity and crime
- GlobalReach international offering

- Best-in-class local underwriting, claims and risk management for expertise at every level
- Comprehensive Risk Solutions services to help understand and minimize risks
- Risk Solutions website, a valuable resource for loss prevention information and services
- Financial strength supported by “A” rated admitted paper and a solid balance sheet

**The Hanover difference**

The Hanover team brings expertise at designing insurance coverage especially for educational institutions. At every level—legal, risk management, claims and customer service—we’ve sought out an experienced team and backed them with the latest technology. We’ve also partnered with the best school agents in the business, who know the issues facing educational institutions and are dedicated to helping educators make the right choices. Our underwriting, claims and Risk Solutions professionals have many years of experience in providing service for this industry. We can expertly tailor a policy to meet unique needs, and we even offer convenient automated premium payments. Take a look at everything we offer:

- Highly tailored products and services created exclusively for a variety of educational institutions
- Total account solutions featuring more diverse products
- Access to additional specialty coverages for one-stop shopping



**Create a curriculum for exceptional protection.**

Nobody knows more about designing coverage for today’s educational institutions than **The Hanover team**. Contact a Hanover representative today for more information.



**Why The Hanover?**

The Hanover is a leading property and casualty insurance company offering a broad portfolio of tailored coverage solutions for personal, commercial and specialty customers. The Hanover is a Fortune 1000® company, with nationally-recognized claims service and proactive risk management expertise. The company’s financial strength has earned it high marks from key industry analysts, including an “A” rating (Excellent) by A.M. Best Company.



The Hanover Insurance Company  
440 Lincoln Street, Worcester, MA 01653

hanover.com  
The Agency Place (TAP)—<https://tap.hanover.com>

# NAMED INSURED SCHEDULE

§ The Exploris School

## SCHEDULE OF LOCATIONS WITH BUILDING DESCRIPTION

Coverage: Package CL

Location: 1

401 Hillsborough Street;  
Raleigh NC 27603

BLDG		DESCRIPTION
1	School	

Location: 2

17 S. Swain St.  
Raleigh NC 27603

BLDG		DESCRIPTION
1	School - Building 1	
2	School - Building 2	

# PROPERTY INFORMATION

No	DESCRIPTION	CAUSE OF LOSS	COIN %	VALUATION	DED	BLANKET LIMIT
1	Blanket Building and Business Personal Property	Special (Including Theft)	100	Replacement Cost	1,000	\$1,730,944
2	Business Income (Value)	Special (Including Theft)				\$300,000

Location: 1 401 Hillsborough Street, Raleigh NC

BLDG No	BLKT No	SUBJECT OF INSURANCE	COVERED CAUSES	COIN %	VALUATION	AV	DED	LIMIT OF COVERAGE
1	1	Business Personal Property	Special (Including Theft)	100	Replacement Cost	Y	1,000	\$260,000
1	2	Business Income	Special (Including Theft)					\$100,000

Location: 2 17 S. Swain St., Raleigh NC

BLDG No	BLKT No	SUBJECT OF INSURANCE	COVERED CAUSES	COIN %	VALUATION	AV	DED	LIMIT OF COVERAGE
1	1	Building	Special (Including Theft)	100	Replacement Cost	Y	1,000	\$396,032
1	1	Business Personal Property	Special (Including Theft)	100	Replacement Cost	Y	1,000	\$260,000
2	1	Building	Special (Including Theft)	100	Replacement Cost	Y	1,000	\$554,912
2	1	Business Personal Property	Special (Including Theft)	100	Replacement Cost	Y	1,000	\$260,000
1,2	2	Combined Business Income and Extra Expense	Special (Including Theft)				72	\$200,000

## Hanover Commercial Insurance Proposal

# Property Coverages

## Educational Institutions Property Broadening Endorsement 411-0812

This endorsement provides industry specific coverage options and is offered in combination with the Bronze, Silver, Gold, or Platinum Broadening Endorsements.

COVERAGE	LIMITS	COVERAGE	LIMITS
Automated External Defibrillators	\$5,000	Paved Surfaces	\$100,000
Broadened Building Coverage	Included	Personal Effects of Students	\$100,000
Emergency Evacuation Expense	\$25,000	Real Property of Others Required by Contract	\$5,000
Fundraiser Business Income	\$50,000	Special Settlement Provisions	
		- Agreed Amount Coverage (Losses <=\$25,000)	Included
		- Replacement Cost – Leased Personal Property	Included
Glass Showcases	\$2,500	Spoilage – On Premises	\$25,000
		Spoilage – In Transit	\$5,000



## Hanover Commercial Insurance Proposal

## Property Coverages

## Gold Property Broadening Endorsement 411-0793

COVERAGE	LIMITS	COVERAGE	LIMITS
Additional Covered Property	Included	Money Orders & Counterfeit Money	\$25,000
Brands & Labels	Included	Newly Acquired/Constructed Property – Building	\$2,000,000
Broadened Building Coverage	Included	Newly Acquired – Business Personal Property	\$1,000,000
Broadened Business Personal Property Coverage	Included	Newly Acquired Locations – BI/EE	\$250,000
Building Limit – Inflation Guard	Included	Non-Owned Detached Trailers	\$25,000
BI/EE from Dependent Properties	\$150,000	Ordinance or Law	\$500,000
Catastrophe Allowance	\$50,000	Pollutant Clean-Up and Removal	\$100,000
Computer and Funds Transfer Fraud	\$15,000	Preservation of Property	90 days
Consequential Loss to Stock	Included	Preservation of Property – Expense	\$50,000
Contract Penalties	\$50,000	Property in Transit	\$100,000
Debris Removal	\$250,000	Property Off Premises	\$150,000
Denial of Access to Premises	Included	Prototypes	Included
E-Commerce	\$10,000	Rewards – Arson, Theft, Vandalism	\$75,000
Electronic Data Processing Equipment	Included	Sales Representatives Samples	\$25,000
Employee Theft including ERISA Compliance	\$100,000	Seasonal Increase – Business Personal Property	Included
Employee Tools and Work Clothing	\$25,000	Sewer Backup	Included
Expediting Expense	\$50,000	Soft Costs	\$25,000
Extended Business Income	180 days	Temporary Relocation of Property	\$100,000
Extended Coverage on Property – w/in 2,000 feet	Included	Tenant Glass	\$15,000
Extra Expense	\$300,000	Tenant Relocation	\$50,000
Fire Protection Equipment Recharge	Included	Theft Damage to Building	Included
Food Contamination – Including Additional Advertising Expense	\$25,000 \$3,000	Transit Business Income & Extra Expense	\$75,000
Forgery & Alteration	\$30,000	Undamaged Tenants Improvements & Betterments	\$50,000
Foundations & Underground Pipes	Included	Underground Water Seepage	\$50,000
International Air Shipments	\$50,000	Unintentional Property Reporting Errors	\$500,000
Inventory & Loss Appraisal	\$250,000	Unnamed Locations	\$150,000
Key Replacement & Lock Repair	\$20,000	Utility Services – Direct Damage	\$100,000
Lease Cancellation	\$50,000	Utility Services – Business Income	\$100,000
Leasehold Interest – Tenants	\$150,000	Voluntary Parting	\$50,000
Marring & Scratching	Included	Water Damage, Other Liquids, Powder or Molten Material Damage	\$50,000
Money & Securities	\$25,000	Windblown Debris	\$10,000
<b>Coverages Included within a \$500,000 Blanket Limit of Insurance:</b>			
Accounts Receivable, Deferred Payments, Fine Arts, Fire Department Service Charge, Movement of Property, Outdoor Property, Personal Effects & Property of Others, Research & Development Documentation, Valuable Papers & Records (other than Electronic Data)			

## CRIME AND CYBER COVERAGE

	LIMIT	DEDUCTIBLE
Data Breach Coverage	\$10,000	\$1,000
Data Breach Expense	\$10,000	
Money & Securities - Gold Property Broadening Endorsement	100,000	
Employee Theft- Gold Property Broadening END	250,000	1,000
Forgery or Alteration- Gold Property Broadening Endorsement	250,000	1,000

## INLAND MARINE COVERAGE

### Inland Marine Policy Coverages:

### Limits:

#### Educational Institutional Miscellaneous Property Premium

School Band Uniforms, Choir Robes, Similar and Related Property	\$50,000
School Athletic Equipment, Uniforms, Similar and Related Equipment and Accessories	\$50,000
School Musical Instruments, Similar and Related Equipment and Accessories	\$50,000
School Cameras, Projection Machines, Films, Similar and Related Equipment and Accessories	\$50,000
Dwellings Under Construction by Vocational Shop Classes	\$100,000

# GENERAL LIABILITY

## LIMITS

General Aggregate .....	\$	2,000,000
Products & Completed Operations – Aggregate .....	\$	2,000,000
Personal & Advertising Injury .....	\$	1,000,000
Each Occurrence – Bodily Injury & Property Damage Combined Single Limit .....	\$	1,000,000
Damage to Rented Premises – Any One Premise .....	\$	100,000
Medical Expense – Any One Person .....	\$	5,000

## RATING BASIS

Class: 47471

Schools-public-elementary, Kindergarten ..... 444

Rating Basis: ..... Students

## CONDITIONS AND ENDORSEMENTS

	LIMIT1	LIMIT2	DEDUCTIBLE
Sexual Misconduct or Sexual Molestation Liability Limit #1: Each Incident Limit #2: Aggregate	1,000,000	1,000,000	
Employee Benefits Liability Limit #1: Each Employee Limit #2: Aggregate	1,000,000	3,000,000	1,000
Hired & Non-Owned <u>Auto</u> Liability	1,000,000		
Law Enforcement Professional Liab Limit #1: Each Loss Limit #2: Aggregate Retro date 07/01/2019	1,000,000	1,000,000	5,000
Additional Insured - Primary and Not Contributory			
Additional Insured by contract, agreement or permit			
Educators Legal Liability Coverage Limit #1: Each Loss Limit #2: Aggregate Retro Date 07/01/2010	1,000,000	2,000,000	10,000
Employment Practices Liability Limit #1: Wrongful Employment Act Limit #2: Aggregate Limit Retro Date 07/01/2010	1,000,000	2,000,000	10,000
Non-Monetary Relief Defense Coverage	100,000		5,000
Waiver of Subrogation			

# WORKERS' COMPENSATION

## LIMITS

Workers' Compensation.....	Statutory
Employer's Liability	
Bodily Injury by Accident – Each Accident .....	\$1,000,000
Bodily Injury by Disease – Policy Limit .....	\$1,000,000
Bodily Injury by Disease – Each Employee .....	\$1,000,000
Other States.....	Included

State: North Carolina

CODE	CLASSIFICATION	ESTIMATED PAYROLL
8868	School/Professional Employees	\$2,500,000

Experience Modification: 1.13

Audit Basis: Annual

# COMMERCIAL UMBRELLA LIABILITY

## LIMITS

Each Occurrence .....	\$	5,000,000
Annual Aggregate .....	\$	5,000,000
Retention .....	\$	None

### Hanover Commercial Insurance Proposal

## Umbrella Coverages

### Umbrella

COVERAGE	LIMIT
Limits of Liability — Each Occurrence or Each Claim	\$5,000,000
Limits of Liability — General Aggregate	\$5,000,000
Retained Limit	\$0
Follow Form Employee Benefits Liability Coverage when Scheduled on 475-0003	Included
Follow Form Automobile Liability Coverage when Scheduled on 475-0003	Included
Follow Form Incidental Professional Liability Coverage for Schools when included in underlying coverage	Included
Sexual Misconduct or Sexual Molestation Liability – <b>Separate Aggregate</b> – Occurrence 475-0319	Each Incident Limit \$5,000,000 Aggregate Limit \$5,000,000
School and Educators Legal Liability – <b>Separate Aggregate</b> – Claims Made 475-0318	Each Claim Limit \$5,000,000 Aggregate Limit \$5,000,000 Retroactive Date 07/01/2010
Employment Related Practices Liability – <b>Separate Aggregate</b> – Claims Made 475-0276	Each Claim Limit \$5,000,000 Aggregate Limit \$5,000,000 Retroactive Date 07/01/2010
Law Enforcement Legal Liability – <b>Separate Aggregate</b> – Claims Made 475-0281	Each Claim Limit \$5,000,000 Aggregate Limit \$5,000,000 Retroactive Date 07/01/2019

## ACCIDENT - GROUP

### THE HARTFORD LIFE & ACCIDENT INS. CO.

LIMIT 1	
Accidental Death Principal Sum	10,000
Accidental Dismemberment Principal Sum	10,000
Accident Medical Expense Maximum Benefit	25,000
Accidental Dental Maximum	250

## TERMS & CONDITIONS

### AUDIT

Coverage recommendations and premiums are reflective of the information (payrolls, locations, operations, product data, financial data, loss experience, etc.) provided by you to us and submitted to insurer(s) for quotation(s). If there are changes or other areas that require evaluation, discussion, and revision prior to binding coverage, please bring these to our attention immediately. In addition, liability, auto, and workers compensation policies are based upon estimates of annual sales or payrolls. An audit of these policies may result in return or additional premiums.

### MINIMUM AND/OR FULLY EARNED PREMIUM/FEE MAY APPLY

Refer to Individual Coverage Pages for Details.

### PAYMENT TERMS

When policies are billed directly by a Carrier or Finance Company, clients may contact us for assistance. However, McGriff Insurance Services is not permitted to notify clients of late payments or pending cancellation.

If premium is paid in installments, the installment must be received by the carrier on or before the due date.

When policies are directly billed by McGriff Insurance Services:

- § Invoices are due on the effective or transaction date, whichever is later.
- § Payments should be made by invoice, as no statements will be issued.
- § Payments must be received no later than the 28th day after the due date to avoid cancellation.

## COMPENSATION STATEMENT

### McGRIFF INSURANCE SERVICES, INC.

Our principal remuneration for the placement and service of your insurance policy(ies) will be by commission (a proportion of the premium paid that is allowed to us by the insurance company(ies)) and/or a mutually agreed fee.

You should be aware that we may receive additional income from the following sources:

- § Interest or Investment Income earned on insurance premiums.
- § Expense Allowances or Reimbursements from insurance companies and other vendors for (a) educational and professional development programs; (b) managing and administering certain binding authorities and other similar facilities, including claims which may arise; and (c) attendance at insurance company meetings and events; all of which we believe enable us to provide more efficient service and competitive terms to those clients for whom we consider the use of such facilities appropriate.
- § Tier II Commission (sometimes referred to as “extra compensation”) is exclusive to the placement of employee benefits insurance and is based on premium volume of new business and/or premium retention.
- § Contingent Commission (sometimes referred to as “profit sharing” or “additional commission”) which can be based on profitability, premium volume, premium retention, and/or growth. If any part of your account is on a fee basis, we will not accept contingent commissions related to your account.

If you have questions or desire additional information about remuneration and other income, please contact your Agent who will put you in touch with our Chief Risk Manager for assistance. If any part of your insurance program is placed through any BB&T-owned companies (including retail insurance broker McGriff, Seibels & Williams, Inc.; wholesale insurance brokers CRC Insurance Services, Inc. and Crump Life Insurance Services, Inc.; managing general underwriter AmRisc, LLC; insurance premium finance company, Prime Rate Premium Finance Corporation, Inc. or affiliates; or BB&T Assurance Company, Ltd.) disclosure of that income will also be included.

*5/1/19 Ed*



## PROVIDER SECURITY STANDARDS

### McGRIFF INSURANCE SERVICES, INC.

The following is a brief summary of the measures that we have taken as your agent/broker to review and objectively report to you the financial security of your insuring companies. Information is included from A.M. Best Company, our primary security rating source, and the internal policies and standards, which we have established to address this important issue for our clients.

### MARKET SECURITY REVIEW

McGriff Insurance Services has established and continues to maintain an internal "Market Security Review Group" composed of senior management representatives from the Finance, Marketing, Wholesale, and Administrative Divisions of the company. This Group's purpose is to develop and implement a policy, procedure, and standard for the review of financial security of all insurers, intermediaries, and associations used by McGriff Insurance Services.

This Group meets periodically to review the current listing of all companies, intermediaries, and associations that are actively used by McGriff Insurance Services. It will also act on any pending requests received from an agency to have new providers activated, and to inactivate any providers that do not meet current McGriff Insurance Services standards.

### PROVIDER CLASSIFICATIONS

"Approved Provider" – Any provider whose A.M. Best's rating is "A-" or higher. The A.M. Best's rating of an "approved" provider will be included on all McGriff Insurance Services proposals delivered to clients or prospects.

"Exception Provider" – Any provider whose Best's rating is below "A-". The A.M. Best's rating of an "exception" provider will be included on all McGriff Insurance Services proposals delivered to clients or prospects. In addition, these providers which have been reviewed by the McGriff Insurance Services Market Security Review Group and the client may be considered an exception security based on other factors. The client may be required to sign a form of disclaimer or acknowledgement of receipt of this information.

"Prohibited Provider" – All other providers not mentioned in one of the paragraphs above. These providers will not be set up for active use in the McGriff Insurance Services management system at any time, for any reason.

History – A.M. Best Company was incorporated in 1899 as the first rating agency in the world to offer reliable information on the financial condition of U.S. insurance companies. The Best's Rating Guide was first published in 1900, and has since become a cornerstone of the security review process by continuously evaluating the financial integrity of over 4,100 insurance companies. In 1984, the first edition of the Best's International Rating Guide was published, reporting on the claims-paying ability of over 950 international insurers.

The information used by Best's to rate insurance carriers is provided by the companies themselves as a part of their normal filings with the National Association of Insurance Commissioners, those states in which the company is licensed, the SEC and/or with its shareholders. Rating reviews are performed annually on each insurance company and on an interim basis as conditions dictate.

Ed 5/19

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SENSITIVE

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Best’s Rating System – The Best’s rating system is designed to evaluate a wide range of objective and subjective factors that affect the overall performance of an insurance company (not applicable to associations or intermediaries). These factors deal with the company’s financial strength, its operational performance, and its ability to meet its financial obligations to policyholders, as follows:

- § Profitability
- § Quality of Reinsurance Program
- § Quality and Diversification of Assets
- § Adequacy of Policy Loss Reserves
- § Capital Structure
- § Spread of Risk
- § Leverage/Capitalization
- § Liquidity
- § Adequacy of Policyholder’s Surplus
- § Management Experience and Objectives

**A.M. BEST'S RATINGS**

Assigned to insurers which meet Best's standards for the quantitative and qualitative analysis of the company's financial condition and operating performance. For further information, see the Best's Guide to Ratings – [www.ambest.com](http://www.ambest.com)

**NON-ADMITTED CARRIERS**

An insurance company not licensed to do business in a given state. These insurers are not subject to the financial solvency and enforcement regulations that are required for admitted carriers. These insurers do not participate in any of the insurance guarantee funds. Therefore, these funds will not pay your claims or protect your assets if the insurer becomes insolvent and is unable to make payments as promised.

The A.M. Best ratings for carriers used in placing your insurance program:

INSURER	COVERAGE	A.M. BEST RATING
Hanover Insurance Company	Package, Umbrella & Workers' Compensation	A
Hartford	Student Accident Policy	A+

## INSTRUCTIONS FOR REPORTING CLAIMS

McGriff Insurance Services, Inc. is pleased to announce a proactive, streamlined solution for reporting of claims, claim advocacy, and claims management for The Exploris School.

### TO REPORT A CLAIM

Our team is comprised of 25 professionals averaging 15+ years of experience working exclusively in claims. The group includes experienced national brokerage claim practice leaders, corporate claim managers, and insurance company adjusters.

For your convenience, we offer toll free Claim reporting, as well as receipt by fax and email.

- § Toll Free @ 1-800-990-4228
- § FAX – 336-931-6250
- § EMAIL – [insclaims@mcgriffinsurance.com](mailto:insclaims@mcgriffinsurance.com)

Hours of operation from 8:00am – 6:00pm Monday through Friday, EST.

### TO REPORT WORKERS' COMPENSATION CLAIMS

- § Promptly report all claims directly to your WORKERS' COMPENSATION carrier.
- § Refer the injured worker to your panel of physicians (*if state law allows*).
- § If the claim involves lost time, consider offering light or modified duty to allow the injured worker to return to work earlier.
- § Include any supervisor or witness statements when you report the claim to the carrier.

**IMPORTANT:** *In case of a large or catastrophic loss, please notify your McGriff Insurance Agent immediately after you have reported the claim.*

### CLAIMS TRIAGE PRACTICE

The Claims Triage Team reviews all newly reported claims daily. Our Team proactively determines if the proper carriers and lines of coverage have been placed on notice. We work closely with our clients to quickly identify the necessary resources when a loss occurs. We engage our specialists to help our clients in the mitigation of their claims.

### CLAIM CONSULTING

Our Claim Consultants know that claim costs are a primary factor to your insurance premiums, indirect costs and ultimately, your profitability. We partner with our clients to identify the best claim management program consistent with your strategic plan. As client advocates, our consultants facilitate effective claim management programs through a collaborative process focused on successful outcomes. We apply a solutions-oriented approach that balances the desire for prompt claims resolution with the importance of fair and equitable outcomes.

## THE MCGRIFF INSURANCE SERVICES STORY

Founded in 1922, McGriff Insurance Services is a subsidiary of BB&T Insurance Holdings, Inc., the fifth largest insurance broker in the United States and the world. BB&T Insurance Holdings is owned by BB&T Corporation, one of the largest and best managed financial institutions in the country.

McGriff Insurance Services partners with the very best insurance companies in the world to provide highly consultative risk management services and nearly all types of coverage – including personal, small business, corporate, employee benefits, and life and health.

Our experienced insurance and risk management professionals develop highly tailored services and deliver them based on a proprietary and proactive approach we call “Client Focused Risk Solutions.”

We combine this consultative approach with a clear understanding of how and when to deploy McGriff’s vast resources:

- § We listen, understand and execute with precision
- § We do what we say every single time
- § We are passionate and relentless about making our clients successful

When you choose McGriff Insurance Services, you’ll be joining thousands of other individuals and business owners across the country who made the decision to select a national agency that focuses on long-term relationships.

We appreciate your interest and look forward to serving your insurance needs.

## ADDITIONAL PRODUCTS AND SERVICES

### PROGRAM BUSINESS (FRANCHISES)

We offer insurance products and services that will help solve risk and financial management problems for your association members and increase franchise brand values.

### EMPLOYEE BENEFITS

We provide a comprehensive range of benefit services and innovative solutions to help our clients administer a complete, customized benefit package. The cornerstone is our unique CarePlus offering, which is designed to improve care and wellness for employees, while lowering costs for employers. It features fully or self-insured employee benefits programs, two private exchange options, as well as other innovative solutions.

### LIFE INSURANCE SERVICES

We offer a variety of product solutions, including term, whole, universal and variable insurance, as well as retirement and estate-planning options.

### PERSONAL LINES/FAMILY RISK MANAGEMENT

Personal line advisors consult with clients to understand their needs and create insurance programs that offer adequate coverage and protection at very competitive rates. We monitor life events and other changes that can result in gaps and overlaps in coverage and recommend adjustments as needed.

### SURETY AND COMMERCIAL BONDS

We provide surety programs for a wide range of industries, including construction, energy, financial, manufacturing, retail, health care, and real estate. Whether you need commercial, contract or subdivision bonds, we use state-of-the-art software and a vast network of brokers to maximize your surety credit and simplify the bonding process.

### TITLE

Our residential and commercial title experts can handle everything from simple house refinances to complex commercial developments. We offer a product to protect our clients against losses caused by unreported or undiscovered problems with the title to their business property or real estate.

### CAPTIVE AND ALTERNATIVE RISK

Our captive and alternative risk specialists through BB&T Assurance can help you understand the complexity of exploring a captive option and facilitate the process, should you choose this growing risk management approach as an alternative to a traditional guaranteed cost program.

## OTHER TRUIST CORPORATION PRODUCTS & SERVICES

### BANKING SERVICES

Variety of checking accounts, savings accounts, CDs, credit card options  
ATM services  
Commercial Lending Services  
Inventory/Accounts Receivable Financing  
Equipment Lending  
Plant Expansion/Business Acquisition, etc.

### MERCHANT SERVICES

Customized point-of-sale programs that accept every major credit card  
Multiple data communication options  
Equipment leasing, rental, and purchase plans

### CAPITAL MARKETS

Investment Banking  
Trading  
Institutional Sales  
Retail Brokerage  
Commercial Banking  
Industry Expertise

### ASSET MANAGEMENT

Offers a full range of investment strategies, including equity and fixed income investing, with options for domestic and international markets.

### CASH MANAGEMENT

Offers a comprehensive package of financial tools, information reporting, electronic tax payments, check consolidation, and overnight investments.

### INVESTMENT SERVICES

Provides full service brokerage and discount brokerage services.

### EQUIPMENT FINANCE

Vehicle Fleet Leasing/Management Services  
Equipment Leasing and Financing  
Corporate Leasing

## MORTGAGE


- Fixed-rate loans
- Short-term balloon mortgages
- Adjustable rate mortgages (ARMs)
- Federal Housing Administration loans (FHA)
- Veterans Administration loans (VA)
- Construction/Permanent loans with one-time closing
- Community Home Ownership Incentive Program (Affordable Housing loans)
- Guaranteed Rural Housing loans
- Low down payment programs
- Minimum Documentation programs

## INTERNATIONAL SERVICES

- Documentary Letters of Credit
- Documentary Collections
- Foreign Exchange
- Specialized Import/Export Finance
- Foreign Wire Transfers

## ONLINE BANKING

Available 24 hours a day, seven days a week to view account balances and transfer funds in real time.

Branch Banking and Trust Company is a Member FDIC and an Equal Housing Lender. 

## OCS Guidance for Charter Schools

### SB704/Session Law 2020-3 Ratified 5/4/2020

<https://www.ncleg.gov/Sessions/2019/Bills/Senate/PDF/S704v6.pdf>

Part II. Education.

Please note: [Public School Unit \(PSU\)](#) is a bucket term that includes charter schools, lab schools, and district schools. [Local School Administrative Unit](#) specifically applies to districts and NOT to charter schools.

#### Tests and Assessments (SB704 Section 2.3)

- EOGs and EOCs are waived for **all** PSUs for the 2019-2020 school year. [SB704-2.3(a)]
- For the 2019-2020 school year, K, 1st, 2nd, and 3rd grade diagnostic and formative assessments are **not** required beyond those administered prior to March 16, 2020. [2.3(c)]
- During the fall semester of the 2020-2021 school year, PSUs **shall** administer the ACT norm-referenced college admissions test made available by the State Board to all students who were in 11th grade during the 2019-2020 school year **and** did not take the test, **and** have not taken a comparable test and scored at or above a level set by the State Board. [2.3(b)] OCS will communicate that 'level' when it has been set by the SBE.

#### 2019-2020 School Calendar (Section 2.10)

- B 704 defines remote instruction as “learning that takes place outside of the traditional school setting using various media and formats, including, but not limited to, video conference, telephone conference, print material, online material, or learning management systems.” [2.10.(a)]
- Charter schools **shall** provide remote instruction for the remainder of their **scheduled** 2019-2020 school year. [2.10.(a)]
- Starting March 16, 2020, student attendance enforcement (i.e. parental notification of 3rd/6th unexcused absences; local reporting after 10th unexcused absence) **does not** apply for the 2019-2020 school year.



## 2020-2021 School Calendar (Section 2.11)

- Charter schools **shall** submit a remote instruction plan to the State Board of Education by **July 20, 2020**. [2.11.(a)] The purpose of the plan is to provide a framework for delivering quality remote instruction to all students.
- There are 13 points that must be addressed in the Remote Instruction Plan, [details here](#). [2.11.(a)]

\*DPI will send out a template/checklist for a Remote Instruction Plan(RIP) by June 5, 2020. OCS will be providing guidance on creating and submitting your plan. Please be sure to link your RIP to your planned 20-21 school calendar to allay any concerns about receiving proper ADM funding.

- Charter schools **shall** adopt a calendar of 190 days; 185 days **or** 1,025 hours, **plus** an additional five full instructional days. [2.11.(b)(1)a&b]
- Within the 185 days/1,025 hours, include 5 remote instructional days described in the Remote Instruction Plan. These **may** be scheduled at the discretion of the charter school. [2.11.(b)(1)a.]
- The **additional** five **full** instructional days **must** be “individually separate and distinct full instructional days.” An accumulation of hours is not allowed. [2.11(b)]
- The 5 **remote** learning days are not the same as the 5 **full** instructional days.

## School Performance/Annual Report Cards (Section 2.4)

- School Performance Grades and School Report Cards will **not** be issued for the 2020-2021 school year, based on **2019-2020 data**, because assessments were waived. [2.4(a)]
- Schools **shall display** a brief explanation that school reports cards were not issued for the 2020-2021 school year because assessment data was not collected during the 2019-2020 school year due to COVID-19. [2.4(b)]

## Low-Performing Schools (Section 2.5)

- The State Board **shall not** identify additional LP schools based on data from the 2019-2020 school year. [2.5(a)]
- Schools identified as LP based on data from the 2018-2019 school year **shall** continue to be identified as LP. [2.5(a)]

- The State Board **shall not** identify additional CLP schools based on data from the 2019-2020 school year. [2.5(b)]
- Schools identified as CLP based on data from the 2018-2019 school year **shall** continue to be identified as CLP. [2.5(b)]

\*Requirements based on policy and statute, related to LP/CLP status, will continue in the 2020-2021 school year. OCS site visits, reporting, and monitoring will resume in the 2020-2021 school once health and safety conditions allow.

### **Third Grade Retention, Reading Camps, and Fourth Grade Reading Assessment (Section 2.7)**

- Principals have authority to determine the appropriate 2020-2021 school year grade level for students in the third grade during the 2019-2020 school year in the same manner as for students in all other grade levels. [2.7(a)]
- Principals **shall** designate whether a retained third grade student is retained due to reading deficiencies. [2.7(a)]
- Principals are **encouraged** to consult with a student's 2019-2020 third grade teacher in determining grade classification. [2.7(a)]
- Parents/guardians of 1st, 2nd, or 3rd graders **shall** be notified **if** the student was having difficulty with reading development, **or** was not reading at grade level during the 2019-2020 school year, based on assessments completed on or before March 13, 2020. [2.7(b)]
- Teachers and principals **shall** provide opportunities, including, but not limited to, information sessions, to discuss with parents and guardians the notification above. [2.7(b)]
- For third graders who were retained for the 2019-2020 school year based on data from the 2018-2019 school year, the requirement to provide at least monthly written reports on student progress toward reading proficiency **shall not** apply beginning March 16, 2020. [2.7(b)]
- For third graders retained for the 2020-2021 school year due to reading deficiencies, notification regarding the exemptions in [https://www.ncleg.gov/EnactedLegislation/Statutes/PDF/BySection/Chapter\\_115C/GS\\_115C-83.7.pdf](https://www.ncleg.gov/EnactedLegislation/Statutes/PDF/BySection/Chapter_115C/GS_115C-83.7.pdf) section (b) **shall not** apply. [2.7(b)]

- No later than the tenth day that school buildings are open for the 2020-2021 school year, schools **shall** administer to **all** 4th graders the EOY diagnostic assessment otherwise required for 3rd graders. The results of this assessment shall be used to identify reading deficiencies and inform instruction and remediation needs in order to ensure that all students achieve proficiency at the earliest date possible. [2.7(d)]
- By September 1, 2020, charter schools **shall** report to the State Board:
  - The number and % of 3rd grade students on track and not on track to meet year-end expectations based on assessments completed on or before March 13, 2020.
  - The number and % of 3rd grade students retained pursuant to [2.7\(a\) of SB704](#).
  - This will be collected through Epicenter. OCS will provide guidance.

### **Advanced Courses in Mathematics (Section 2.8)**

- This section **does not** apply to charter schools as charter schools are exempt from math placement legislation.

### **CPR Graduation Requirement (Section 2.9)**

- For the 2019-2020 school year, any student in grade 12 who has not satisfied the requirement for completion of instruction in CPR shall be eligible to graduate **if both** of the following apply:
  - (1) Instruction in cardiopulmonary resuscitation cannot be completed due to the COVID-19 emergency.
  - (2) The student is eligible to graduate in all other respects as determined by the principal of the school to which the student is assigned. [2.9]

### **Q&A Scenarios**

1. Can a charter school close early this year because there will be no EOG/EOC testing?  
**No. Section 2.10(a) states each PSU “shall provide remote instruction for the remainder of its scheduled 2019-2020 school year.”**
2. Are public schools no longer required to meet the legislated requirement of 1,025 hours or 185 days in the current 2019-2020 year?  
**A public school unit that provides remote instruction during the school closure shall be deemed to have satisfied the minimum days and hours required. Therefore, if your school has provided remote instruction during the school closure, you have met the days/hours requirement.**

3. Will the 2020-2021 school calendar always equal 190 days?  
**No. For example, if a school meets the 1025 hours in 180 days, the school would end up with a calendar totaling 185 days once the additional required five days are added.**
4. Can I get a clarification on the 5 days requirement?  
**There are 2 sets of '5 days' specified in this statute; 5 remote days and 5 full days that can't be counted as hours. Charter schools have calendar flexibility and this does not change. You can include the 5 remote instruction days in your Remote Instruction Plan and these can be teacher work days, since there is nothing in statute prohibiting this for charter schools. The additional 5 days need to be regular full instructional days.**
5. What about the requirement that no remote instruction day shall be scheduled prior to August 24 or in modified calendars prior to the sixth instructional day?  
**Subdivision (2) of Subsection 2.11.(b.1) is specifically worded to apply to local school administrative units, and therefore does not apply to charter schools or lab schools.**
6. What if another State of Emergency is declared next school year?  
**If a State of Emergency is declared for more than 5 days during the school year, charter schools may use additional remote instruction days to satisfy the statutory instructional time requirements.**
7. Should your school's Board approve the 2020-2021 calendar and remote learning plan?  
**Yes. This needs to be submitted by July 20th.**



# Preparing School Buildings for Reopening After COVID-19

## PREPARE THE SCHOOL FACILITY

Task	Specific Instructions	Notes/ Verification	Completion Date
Follow and stay up-to-date on guidelines and best practices for cleaning and sanitizing the school building.	A list of products that are EPA-approved for use against the virus that causes COVID-19 is available at: <a href="https://www.epa.gov/pesticide-registration/list-n-disinfectants-use-against-sars-cov-2">https://www.epa.gov/pesticide-registration/list-n-disinfectants-use-against-sars-cov-2</a> .		
Update the facility cleaning plan to include ongoing stringent cleaning protocols for shared spaces.	Interim recommendations from the U.S. Community Facilities with suspected/confirmed COVID-19 can be found at: <a href="https://www.cdc.gov/coronavirus/2019-ncov/community/organizations/cleaning-disinfection.html">https://www.cdc.gov/coronavirus/2019-ncov/community/organizations/cleaning-disinfection.html</a> .		
Create floor markings to direct foot-traffic flow and help students and staff maintain a safe distance.	Special attention should be paid to arrival and dismissal times and passing periods to ensure that students in the facility and particularly in a classroom are able to be six feet apart.		
Reengage facility vendors to ensure availability and support in answering questions related to your facility's needs.			
Complete inspections and repairs of all building systems to ensure the building is ready to go; leverage vendors as needed	<ul style="list-style-type: none"> <li>• Alarm systems</li> <li>• Heating and cooling systems</li> <li>• Plumbing</li> </ul>		
Prominently display signs of COVID-19 symptoms and steps for preventing the spread of the virus.	<p>Information on COVID-19 symptoms can be found on the CDC's website at: <a href="https://www.cdc.gov/coronavirus/2019-ncov/symptoms-testing/symptoms.html">https://www.cdc.gov/coronavirus/2019-ncov/symptoms-testing/symptoms.html</a>.</p> <p>Information on steps for preventing the spread of COVID-19 can be found on the CDC's website at: <a href="https://www.cdc.gov/coronavirus/2019-ncov/downloads/stop-the-spread-of-germs.pdf">https://www.cdc.gov/coronavirus/2019-ncov/downloads/stop-the-spread-of-germs.pdf</a>.</p>		
Reconfigure shared spaces to encourage social distancing practices.	<ul style="list-style-type: none"> <li>• Classrooms</li> <li>• Offices</li> <li>• Meeting rooms</li> <li>• Lunch rooms</li> <li>• Gym</li> <li>• Playground</li> <li>• Other shared student spaces</li> </ul>		
Install protective panels for frontline office team members.			



## CREATE A SOCIAL DISTANCING PLAN

Task	Specific Instructions	Notes/ Verification	Completion Date
Develop schoolwide social distancing strategies.	<p>BioMed Central (BMC) article on school practices to promote social distancing:  <a href="https://bmcpublihealth.biomedcentral.com/articles/10.1186/s12889-018-5302-3">https://bmcpublihealth.biomedcentral.com/articles/10.1186/s12889-018-5302-3</a>.</p> <p>CDC guidance for child care programs that remain open:  <a href="https://www.cdc.gov/coronavirus/2019-ncov/community/schools-childcare/guidance-for-childcare.html">https://www.cdc.gov/coronavirus/2019-ncov/community/schools-childcare/guidance-for-childcare.html</a>.</p> <p>McKinsey &amp; Company developed a guide for helping schools safely return after Coronavirus closures:  <a href="https://www.dol.gov/agencies/whd/pandemic">https://www.dol.gov/agencies/whd/pandemic</a>.</p>		
Restrict the use of spaces that don't allow for social distancing.			
Prohibit large groups of students, faculty and family members from gathering in shared spaces until it has been deemed safe to do so.	<ul style="list-style-type: none"> <li>• Award ceremonies and graduations</li> <li>• School assemblies</li> <li>• Sporting events</li> <li>• School dances and other social events</li> <li>• Class field trips</li> </ul>		
Develop social distancing guidelines and protocols for school guests and visitors.			
Communicate the social distancing strategies you will be implementing with staff, students and parents.			

## PROMOTE STAFF AND STUDENT SANITATION AND HYGIENE

Task	Specific Instructions	Notes/ Verification	Completion Date
Stock classrooms and common meeting and gathering spaces with cleaning and disinfecting supplies.	<ul style="list-style-type: none"> <li>• Face tissues</li> <li>• Hand sanitizer</li> <li>• Disinfecting wipes</li> <li>• Hand washing stations</li> </ul>		
Ensure the school is stocked with personal hygiene equipment.	<ul style="list-style-type: none"> <li>• Face masks</li> <li>• Gloves</li> </ul>		
Educate students and their families on proper personal hygiene and sanitation practices.	The CDC provides information for families on how to stay healthy at:		



Task	Specific Instructions	Notes/Verification	Completion Date
	<a href="https://www.cdc.gov/coronavirus/2019-ncov/daily-life-coping/checklist-household-ready.html">https://www.cdc.gov/coronavirus/2019-ncov/daily-life-coping/checklist-household-ready.html</a> .		
Limit the number of shared items in the classroom.	<ul style="list-style-type: none"> <li>Provide or have students provide personal supplies (i.e. pens, pencils, crayons, scissors, glue sticks, etc.).</li> <li>Limit the touching of certain items such as remotes, light switches, projectors, other technology items to the teacher.</li> <li>Ensure items that must be shared are wiped down after each use.</li> </ul>		
Develop the practice of having teachers and students clean their personal workspace and tools.	Incorporate a daily routine of having students help clean their classrooms and learning tools.		
Provide students with the opportunity to wash their hands throughout the day.	Have teachers incorporate hand washing into their daily schedules and especially before consuming food.		
Develop a plan for ensuring that lunch room spaces are sanitized and students are protected.	<ul style="list-style-type: none"> <li>Install plexiglass shields in the food service line.</li> <li>Ensure food service workers are wearing gloves and masks.</li> <li>Provide more spacing between students at tables.</li> <li>Provide grab and go lunches.</li> </ul>		

## MONITOR STAFF AND STUDENT HEALTH

Task	Specific Instructions	Notes/Verification	Completion Date
Track staff and student absenteeism.			
Make sure attendance and sick leave policies are flexible enough to encourage individuals who are ill to stay home.			
Ensure school staff is trained to recognize signs that a student is ill and on how to care for them.	The CDC provides information on COVID-19 symptoms and testing including a self-checker guide at: <a href="https://www.cdc.gov/coronavirus/2019-ncov/symptoms-testing/index.html#cdc-chat-bot-open">https://www.cdc.gov/coronavirus/2019-ncov/symptoms-testing/index.html#cdc-chat-bot-open</a> .		
Hire or contract for school nursing services.	<p>Check your state's law and regulations regarding nursing services and funding for these services.</p> <p>The National Association of School Nurses: <a href="https://higherlogicdownload.s3.amazonaws.com/NASN/658e97be-9aae-4759-b5fe-feb712c1871d/UploadedImages/02262020_NASN_Coronavirus_19_talking_points.pdf">https://higherlogicdownload.s3.amazonaws.com/NASN/658e97be-9aae-4759-b5fe-feb712c1871d/UploadedImages/02262020_NASN_Coronavirus_19_talking_points.pdf</a></p>		



Task	Specific Instructions	Notes/Verification	Completion Date
Notify families when a student or staff member has tested positive for COVID-19.	Follow your state's protocols on managing communicable diseases.		
Educate families on when they should make the decision to keep their child home due to illness.	The CDC provides information for caregivers at: <a href="https://www.cdc.gov/coronavirus/2019-ncov/if-you-are-sick/care-for-someone.html">https://www.cdc.gov/coronavirus/2019-ncov/if-you-are-sick/care-for-someone.html</a> .		
Consider temperature screening.			
Designate a specific enclosed room and protocol to isolate any person with COVID-19 symptoms.			
Utilize contact tracing to prevent the spread of the virus.	The CDC provides guidance on contact tracing at: <a href="https://www.cdc.gov/coronavirus/2019-ncov/php/open-america/contact-tracing.html">https://www.cdc.gov/coronavirus/2019-ncov/php/open-america/contact-tracing.html</a>		
Review and, as necessary, revise human resource policies related to illness and support for caregivers.	The United States Department of Labor provides COVID-19 resources for employers at: <a href="https://www.dol.gov/agencies/whd/pandemic">https://www.dol.gov/agencies/whd/pandemic</a> .		

## PROVIDE ENHANCED LEARNING SUPPORTS

Task	Specific Instructions	Notes/Verification	Completion Date
Develop a plan for assessing students within the first couple of weeks of their return to school in order to identify any learning gaps or areas in which students need to be accelerated in their learning.	<ul style="list-style-type: none"> <li>• What do you need to assess?</li> <li>• What assessments will you use?</li> <li>• How will data be shared and incorporated into student learning plans?</li> </ul>		
Develop a plan to provide enhanced learning supports to students who are experiencing significant learning gaps or students who could benefit from learning acceleration.	<ul style="list-style-type: none"> <li>• How will you address student learning gaps?</li> <li>• How will you challenge students that have demonstrated they have already mastered learning targets?</li> <li>• What additional resources do you need?</li> </ul>		
Give teachers time to collaboratively plan and realign curriculum to account for lost learning.			
Provide access to counseling services for students and staff who may be struggling with the effects of the COVID-19 pandemic.	The American School Counselor Association has provided COVID-19 resources at: <a href="https://www.schoolcounselor.org/school-counselors/professional-development/learn-more/coronavirus-resources">https://www.schoolcounselor.org/school-counselors/professional-development/learn-more/coronavirus-resources</a> .		





## CREATE AN EMERGENCY PLAN FOR OUTBREAKS

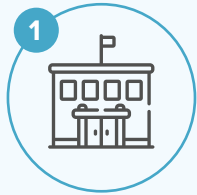
Task	Specific Instructions	Notes/ Verification	Completion Date
Carefully monitor national, state and local COVID-19 virus spreading indicators.	National data on the spread of COVID-19 can be found at: <a href="https://www.cdc.gov/coronavirus/2019-ncov/cases-updates/index.html">https://www.cdc.gov/coronavirus/2019-ncov/cases-updates/index.html</a> .  For state and county data on the spread of COVID-19 check your state's department of health's website.		
Develop protocol for isolating any individual exhibiting COVID-19 symptoms.	CDC guidance on social distancing, quarantine and isolation can be found at: <a href="https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/social-distancing.html">https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/social-distancing.html</a> .		
Develop a communication plan for notifying staff, parents and community officials in the event that a student or staff member tests positive for COVID-19.	Follow your state's protocols on managing communicable diseases.  The World Health Organization (WHO) has developed a guide to help schools with key messages and actions for COVID-19 prevention and control: <a href="https://www.who.int/docs/default-source/coronaviruse/key-messages-and-actions-for-covid-19-prevention-and-control-in-schools-march-2020.pdf?sfvrsn=baf81d52_4">https://www.who.int/docs/default-source/coronaviruse/key-messages-and-actions-for-covid-19-prevention-and-control-in-schools-march-2020.pdf?sfvrsn=baf81d52_4</a> .		
Develop guidelines for when the school should close due to an outbreak and move to an online learning environment.	The CDC has provided guidance for making school closure decisions: <a href="https://www.cdc.gov/coronavirus/2019-ncov/downloads/considerations-for-school-closure.pdf">https://www.cdc.gov/coronavirus/2019-ncov/downloads/considerations-for-school-closure.pdf</a> .		
Develop and continue to make improvements to a robust digital and remote learning plan.	United States Department of Education guidance is available at: <a href="https://rems.ed.gov/docs/ED_ContinuityOfLearning-SchoolDismissalsK-12.pdf">https://rems.ed.gov/docs/ED_ContinuityOfLearning-SchoolDismissalsK-12.pdf</a> .  Consider how to provide students with personal computers/chrome books, hot spots and how to disseminate and receive student work.		
Develop a plan to provide food for students eligible for free and reduced-price meals.	Guidance is available from the United States Department of Agriculture at: <a href="https://www.usda.gov/media/press-releases/2020/03/10/secretary-perdue-announces-proactive-flexibilities-feed-children">https://www.usda.gov/media/press-releases/2020/03/10/secretary-perdue-announces-proactive-flexibilities-feed-children</a> .		
Determine how financial impacts from COVID-19 will impact your school's budget.	The National Association of Independent Schools has provided an article on how to strategically plan a financial response to the COVID-19 fallout: <a href="https://www.nais.org/learn/independent-ideas/april-2020/planning-a-strategic-financial-response-to-covid-19-fallout/">https://www.nais.org/learn/independent-ideas/april-2020/planning-a-strategic-financial-response-to-covid-19-fallout/</a> .		

The Institute would like to thank Cushman & Wakefield for their thought leadership on the subject of safety and reopening buildings post COVID-19. Many of their ideas are included in the Institute's version of a school reopening checklist.

THE SAFE SCHOOL SIX

# Preparing School Buildings for Reopening After COVID-19

As the current COVID-19 outbreak subsides and schools are reopened, several safety measures will need to be put into place to keep students and staff safe. The following protocols are a helpful start for achieving this goal. A local health professional should be consulted to ensure compliance with local regulations.



## PREPARE THE SCHOOL FACILITY

- Follow guidelines and best practices for cleaning and sanitizing the building.
- Update facility cleaning schedule.
- Create floor markings to direct foot-traffic flow.
- Re-engage facility vendors.
- Complete inspections and repairs of all building systems.
- Display COVID-19 informational signs.
- Reconfigure shared spaces to encourage social distancing practices.
- Install protective panels for frontline office and food service team members.



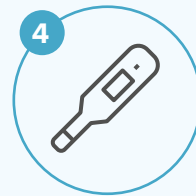
## CREATE AND COMMUNICATE A SOCIAL DISTANCING PLAN

- Develop schoolwide social distancing strategies.
- Restrict the use of spaces that don't allow for social distancing.
- Prohibit large groups from gathering in shared spaces.
- Develop social distancing guidelines and protocols for school guests and visitors.
- Communicate social distancing strategies.
- Survey families for their willingness to return to the school building and address their concerns.
- Survey staff for their safety concerns and needs and create the opportunity for distance-teaching, if required.



## PROMOTE STAFF AND STUDENT SANITATION AND HYGIENE

- Provide cleaning and disinfecting supplies.
- Provide personal hygiene equipment.
- Educate students and their families on proper personal hygiene and sanitation practices.
- Limit the number of shared items in the classroom.
- Clean personal workspace and tools.
- Have students wash their hands throughout the day.
- Develop a plan for ensuring that lunch room spaces are properly sanitized and students are protected.



## MONITOR STAFF AND STUDENT HEALTH

- Track staff and student absenteeism.
- Develop flexible attendance and sick leave policies.
- Train staff to recognize signs that a student is ill and on how to properly care for them.
- Hire or contract for school nursing services.
- Notify families when a student or staff member has tested positive for COVID-19.
- Educate families on when they should make the decision to keep their child home due to illness.
- Consider temperature screening.
- Designate a room and protocol to isolate any person with COVID-19 symptoms.
- Utilize contact tracing.
- Review and revise human resource policies related to illness and support for caregivers.



## PROVIDE ENHANCED LEARNING SUPPORTS

- Develop an assessment plan.
- Provide enhanced learning supports.
- Give teachers time to collaboratively plan and realign curriculum to account for lost learning time.
- Provide access to counseling services.



## CREATE AN EMERGENCY PLAN FOR FUTURE OUTBREAKS

- Carefully monitor national, state and local COVID-19 virus spreading indicators.
- Develop protocol for isolating any individual exhibiting COVID-19 symptoms.
- Develop a communication plan notifying staff, parents and community officials in the event that a student or staff member tests positive for COVID-19.
- Develop guidelines for when the school should close due to an outbreak and move to an online learning environment.
- Develop and continue to make improvements to a robust digital and remote learning plan.
- Develop a plan to provide food for students eligible for free and reduced-priced meals.
- Determine how financial impacts from COVID-19 will impact your school's budget.

### MOST IMPORTANTLY

Constantly reinforce hand washing, social distancing and staying home when ill

## **Guidance of Calendar Requirement**

### **SL 2020-03 (SB704) Sections 2.1, 2.10 and 2.11**

**Created May 18, 2020**

#### **A. 2019-20 Calendar Guidance**

**1. Are public schools required to meet the legislated requirement of 1025 hours or 185 days?**

A public school unit that provides remote instruction during the school closure shall be deemed to have satisfied the minimum days and hours required. Therefore, if your unit has provided remote instruction during the school closure, they have met the requirement.

**2. To which units does this apply?**

A public school unit is defined in law to include – local education agencies, lab schools, charter schools, regional schools, residential schools, NC School of the Arts and NC School of Science and Math. However, NC School of Science and Math and NC School of the Arts are not subject to minimum instructional days or hours in statute..

**3. Our public school unit does not have enough computers so has not been able to provide online instruction, have we met the requirement?**

The law does not require the instruction to be digital/online. The legislation defines remote instruction as *learning that takes place outside of the traditional school setting using various media and formats, including, but not limited to, video conference, telephone conference, print material, online material, or learning management systems.*

**4. Our board has voted to change the school calendar to close earlier.**

This is not permissible per the law. In order to have been deemed to have met the minimum instructional time for the 2019-20, the public school unit shall provide remote instruction for the remainder of its scheduled 2019-2020 school year

## Guidance of Calendar Requirement

### SL 2020-03 (SB704) Sections 2.1, 2.10 and 2.11

Created May 18, 2020

#### B. 2020-21 Calendar Legislation Requirements

##### 1. Remote Instruction Plans

- a. Each public school unit shall develop and submit a Remote Instruction Plan (Plan) for the 2020-2021 no later than July 20, 2020.
- b. The Plan shall provide a detailed framework for delivering quality remote instruction to all students within the public school unit during the 2020-2021 school year.
- c. The Plan shall address each of the thirteen requirements outlined in Section 2.11.(a) of Senate Bill 704. Follow the link [SB704](#) for the entire bill.

##### 2. Definitions

###### Modified calendar school

A school that a local board designated as having a modified calendar for the 2003-2004 school year or any school that was part of a planned program in the 2003-2004 school year for a system of modified calendar schools, so long as the school operates under a modified calendar.

The modified calendar approved in 2004 has 9 weeks of instruction followed by a 2 week break. The only LEA that is approved to have this calendar is Wake County Public Schools.

###### Year-round school

A school with a single or multi-track instructional calendar that provides instructional days throughout the entire school calendar year, beginning July 1 and ending June 30, by utilizing at least one of the following plans:

- a. A plan dividing students into four groups and requiring each group to be in school for assigned and staggered quarters each school calendar year.
- b. A plan providing students be scheduled to attend 45 instructional days followed by 15 days of vacation, repeated throughout the school calendar year.
- c. A plan dividing the school calendar year into five nine-week sessions of classes and requiring each student to attend four assigned and staggered sessions out of the five nine-week sessions  
School Calendar

##### 3. Days and Hours – applies to all PSUs

The school calendar is to include 190 instructional days which may be satisfied with either

1. 185 days + 5 remote instruction days OR
2. 1025 hours of instruction, that includes 5 remote learning days + addl 5 in person instruction

If a state of emergency or disaster is declared under Chapter 166A of the General Statutes ordering school closure for more than five days, additional remote instruction days may be used as necessary to satisfy instructional time requirements

## Guidance of Calendar Requirement

### SL 2020-03 (SB704) Sections 2.1, 2.10 and 2.11

Created May 18, 2020

**4. Dates – Only applies to schools in LEAs that are subject to 115C-84.2. Does not apply to charter schools, lab schools, ISD and regional school.**

Exclusion from LEA schools year round and modified calendars. restart schools, cooperative innovative high schools

First instructional day is August 17, 2020

Last instructional day no later than June 11, 2021

No exception for LEAs with a history of inclement weather and meet [good cause waiver](#).

**5. Remote instructional days -**

- (a) 5 days shall be scheduled within the calendar. **Applies to all public school units**

**Following only applies to schools in LEAs that are subject to 115C-84.2. Does not apply to charter schools, lab schools, ISD and regional school**

- (b) [LEAs with waivers](#) for a history of inclement weather may use up to 5 additional remote instructional days as make up days for inclement weather or other emergency situations.
- (c) A remote instructional day shall not be scheduled prior to August 24, 2020 for traditional calendar.
- (d) A year-round or modified calendar school shall not schedule a remote instruction day prior to the 6<sup>th</sup> instructional day.
- (e) A remote instructional day may be scheduled for both a teacher workday and a remote instruction day on the same day. If this is implemented, remote instruction material shall be prepared and provided for students to use during the remote instruction days.

## Guidance of Calendar Requirement

### SL 2020-03 (SB704) Sections 2.1, 2.10 and 2.11

**Created May 18, 2020**

#### 6. 215 Day Calendar

**If Public School Unit builds a calendar to meet the minimum 185 days (+5 addl remote)**

	Minimum	Work days	Make up	Annual Leave	Comments
In Person Instruction	185	185	NA	No	LEAs with good cause waivers may use up to 5 of these days as remote make up days
Addl Remote instruction	5	5		yes	May be designated a teacher workday simultaneously
Teacher Workdays	4	4	yes	Yes	
Holidays	11			NA	No instruction in Sundays or Veteran's Day
Annual Leave days	10			NA	
Total	215	194			

**If Public School Unit meets minimum 1025 hours**

	Minimum	Comments
Instructional Hours	1025 hours	5 days must be remote instruction. LEAs with good cause waivers may use remote instruction as make up days for an addl 5 days. LEAs with good cause waivers may use up to 5 addl days as remote make up days.
Addl in person instruction	5 days	
Teacher Workdays	See comment	If the calendar uses 1025 instructional hours and has less than the minimum instructional days, teacher work days are increased to ensure that calendar has a total 215 days.
Holidays	11	No instruction on Sundays or Veteran's Day
Annual Leave days	10	
Total	215	

## Guidance of Calendar Requirement

### SL 2020-03 (SB704) Sections 2.1, 2.10 and 2.11

Created May 18, 2020

#### 2020-21 Calendar Questions

**1. Is there an increase to the number of days teachers are working?**

The total number of days in the calendar remains 215.

**2. Is there additional funding for the increase in instructional days?**

There is not funding specifically associated with this calendar provision, however, public school units have received funding in HB1043 and through the CARES Act in response to the COVID-19 emergency.

**3. Can we schedule remote days prior to August 24?**

No remote days may be scheduled before the 6<sup>th</sup> instructional day. For schools that are required to start on August 17, the first day a remote instructional day may be scheduled is August 24.

For schools that are excluded from the August 17 start date, the first remote instructional day shall not be prior to the 6<sup>th</sup> instructional day in the calendar

**4. Can we go more than 5 days for remote?**

A maximum of 5 remote instructional days are to be scheduled within the adopted calendar. There are two exceptions as follows:

1. LEAs that have a [good cause waiver](#) due to the history of missed instructional days, may use up to an additional 5 remote instructional days solely for the purpose of make up days.
2. In the event that a state of emergency or disaster is declared under Chapter 166A of the General Statutes ordering school closure for more than five days, may use additional remote instruction days as necessary to satisfy instructional time requirements.

**5. If our calendar is developed with 1069 instructional hours in 185 days which allows for 6+ additional days of instructional hours, are we required to include 5 remote days in addition to this?**

If a Public school unit is meeting the 190 day requirement using hours (in this case 1069), the LEA must schedule 5 full in person days in addition to meeting the 1025 hours.

The 5 in person instructional days must be stand alone days in the calendar and can not be met by incorporating the equivalent hours.

**6. If our calendar is developed with 1069 instructional hours in 182 days and then we add 5 in person days in addition to this, we have a total of 187, not 190 days. Are we required to add 3 more days to the calendar?**

There is not a requirement to have 190 instructional days if the calendar is developed to meet the 1025 hours minimum + 5 in person days.

## **Guidance of Calendar Requirement**

### **SL 2020-03 (SB704) Sections 2.1, 2.10 and 2.11**

**Created May 18, 2020**

The PSU may meet the requirement by meeting 1025 instructional hours in X days + 5 full days of in person instruction.

**7. What is considered a full instructional day?**

The additional 5 in person instructional days must be scheduled with the same number of hours as a standard day in the school calendar.

**8. May a calendar include a remote instructional day on a Saturday?**

General Statute only prohibits instructional days on Sundays and Veteran's Day.

**9. Do we have the option to allow teachers to work remotely on remote instruction days?**

There is no prohibition to allow teachers to work remotely and the decision is made at the local level. The expectations of school staff on remote instruction days must be included in the Remote Instruction Plan.





## NORTH CAROLINA ASSOCIATION FOR PUBLIC CHARTER SCHOOLS

### **SB 704 and Charter Schools FAQs**

#### **Tests and Assessments (Section 2.3)**

- 1. Will we be giving EOGs and EOCs at the end of the 19/20 school year?**  
No, all 2019/2020 end-of-grade and end-of-course tests are waived.
- 2. What about students who haven't taken the ACT this year?**  
During fall semester of 2020/2021, charter schools will give the norm-referenced college admissions test made available by the State Board to all students who were juniors in 19/20 who have not already taken a comparable test and scored at or above a level set by the State Board.
- 3. Will kindergarten, first, second or third grade students take any further diagnostic and formative assessments for 19/20?**  
No, additional assessments beyond any given prior to March 16, 2020, are not required.

#### **School Performance and Annual Report Cards for Schools (Section 2.4)**

- 1. We haven't been in school since March 13 and there has been significant difficulty maintaining expectations for all students. Will my school get a School Performance Grade for the 2019/2020 school?**  
No, 2020/2021 School Performance Grades will not be issued based on data from 2019/2020 school year because assessment data was not collected during the 2019/2020 school year.
- 2. Will schools be issued School Report Cards?**  
No, School Report Cards will not be issued for 2020/2021 based on 2019/2020 data.
- 3. The public might be confused about why we don't have a School Performance Grade. How should we deal with that?**  
The new law requires schools to display a brief explanation that School Performance Grades/School Report Cards were not issued for the 2020/2021 school year because assessment data was not collected during the 2019/2020 school year due to COVID-19.

## **Third Grade Retention and Fourth Grade Reading Assessment (Section 2.7)**

1. **Are there any new restrictions for charter schools on determining promotion/retention of third grade students?**

No, principals have authority to determine the appropriate 2020/2021 school year grade level for students in the third grade during the 2019/2020 school year in the same manner as for students in all other grade levels. If it is determined that a third-grade student is to be retained, the principal must designate whether the student was retained due to reading deficiencies.

2. **Does the new law provide “best practices” for determining grade classification?**

Yes, principals are encouraged to consult with the student’s 2019/2020 third grade teacher.

3. **How does school closure affect parental notification of struggling first through third grade students?**

Parents or guardians of first through third grade students should still be notified if the student was having difficulty with reading development or was not reading on grade level during the 2019/2020 school year, but only assessments completed prior to March 13, 2020 can be used in making that determination.

4. **What about third grade students retained for the 2019/2020 school year based on data from the 2018/2019 school year?**

Beginning with March 16, 2020, the usual requirements do not apply [(c) Parents or guardians of students retained under G.S. 115C-83.7(a) shall receive at least monthly written reports on student progress toward reading proficiency. The evaluation of the student's progress shall be based upon the student's classroom work, observations, tests, assessments, and other relevant information].

5. **Regarding third grade students retained for the 2020/2021 school year due to reading deficiencies, are there any changes about notification of exemptions?**

Yes, the following shall not apply:

G.S. 115C-83.7(b):

Students may be exempt from mandatory retention in third grade for good cause, but shall continue to be eligible to participate in reading camps, receive instructional supports and services and reading interventions appropriate for their age and reading level. Good cause exemptions shall be limited to the following: (1) Limited English Proficient students with less than two school years of instruction in an English as a Second Language program. (2) Students with disabilities, as defined in G.S. 115C-106.3(1), and whose individualized education program indicates (i) the use of the NCEXTEND1 alternate assessment, (ii) at least a two school year delay in educational performance, or (iii) receipt of intensive reading interventions for at least two school years. (3) Students who demonstrate reading proficiency appropriate for third grade students on an alternative assessment approved by the State Board of Education. (4) Students who demonstrate, through a student reading portfolio, reading proficiency appropriate for third

grade students. Student reading portfolio and review processes used by local school administrative units shall be approved by the State Board of Education. (5) Students who have (i) received reading intervention and (ii) previously been retained more than once in kindergarten, first, second, or third grades.

**6. How do we identify reading deficiencies and remediation needs of fourth grade students?**

No later than the tenth day that school buildings are open to students for the 2020/2021 school year, charter schools must administer to all fourth-grade students the end-of-year diagnostic assessment that students would have taken in third grade. The results are meant to inform instruction in order to ensure all students achieve proficiency at the earliest date possible.

**7. What are the reporting requirements for the 2019/2020 school year?**

By September 1, 2020, charter schools are required to report to the State Board of Education the following:

- a. The number and percentage of third grade students on track and not on track to meet year-end expectations based on assessments completed on or before March 13, 2020.
- b. The number and percentage of third grade students retained because of reading deficiencies.

**School Calendar for 2019/2020 (Section 2.10)**

**1. How does remote instruction factor into the 2019/2020 school calendar?**

As long as your school has provided remote instruction to meet the minimum days and hours required by statute, then you have satisfied the law.

**2. How does SB 704 define “remote instruction?”**

It is defined as learning that takes place outside of the traditional school setting using various media and formats, including, but not limited to, video conference, telephone conference, print material, online material, or learning management systems.

**3. Will remote instruction be required for the remainder of the 2019/2020 school year?**

Yes, the Governor’s order requires each school to provide remote instruction for the remainder of its scheduled 2019/2020 school year.

**4. How can we enforce student attendance?**

SB 704 eliminates the typical requirements for schools to notify parents or guardians of a student’s third and sixth unexcused absences. Reporting to the district attorney and the director of social services of the county where the child resides after the tenth unexcused absence also does not apply after March 16, 2020.

**School Calendar for 2020/2021 (Section 2.11)**

**1. What is this Remote Instruction Plan I’ve heard about?**

The Remote Instruction Plan is a document that details how your school will implement remote instruction during the 2020/2021 school year, if necessary.

**2. When is my Plan due to the State Board of Education?**

Your school's Remote Instruction Plan is due to be submitted to the State Board of Education by July 20, 2020.

**3. Why is a Remote Instruction Plan required?**

The purpose of the Plan is to provide a detailed framework for delivering quality remote instruction to all students during the 2020/2021 school year.

**4. What is required to be included in the Plan?**

Your school's plan must address the following 13 areas:

- (1) Consulting with teachers, administrators and instructional support staff, parents, students, community partners, and other stakeholders in developing the Plan and effectively communicating the Plan to all involved parties.
- (2) Training for teachers and staff on effective use of the remote instruction resources utilized by the charter school and the process for student submission of completed work. The Plan shall identify any learning management system, online instructional resource, or offline instructional resource that will be made available to all students in a grade-level across the charter school.
- (3) Defining and clearly communicating staff roles and expectations for remote instruction days, including teacher workdays, teacher accessibility, and noncertified staff workdays and responsibilities. The Plan may include variances for staff expectations when remote instruction days are also used as teacher workdays.
- (4) Surveying student and teacher home connectivity and providing for remote instruction that is appropriate for teachers and students with limited connectivity capability, including the opportunity for students to download remote learning materials in advance when practicable.
- (5) Engaging with community partners on services that parents and students can utilize on remote instruction days, including community partners willing to provide free broadband access or connectivity for remote instruction and community partners with child care options, and communicating remote instruction schedules with those partners.
- (6) Developing effective design and delivery of remote instruction lessons within professional learning communities.
- (7) Teaching and practice opportunities for students on accessing and using remote instruction platforms and methods, including how to locate, complete, and submit assignments. The Plan shall include regular opportunities for students to use the platforms and methods during nonremote instruction days to ensure student success during remote instruction.
- (8) Communicating learning targets to students on each remote instruction day and ensuring that lesson design provides instructional time, practice, and application components to demonstrate learning. The Plan shall include a process for monitoring the quality of remote instruction materials.
- (9) Ensuring that remote instructional time, practice, and application components support learning growth that continues towards mastery of the standard course of study. The Plan shall include work measurement guidelines appropriate to each grade level, including deadlines for submission of assignments and methods to assess and grade learning during remote instruction.
- (10) Ensuring that students with disabilities have equal access to the remote instruction provided by their charter school and that remote instruction is provided in a manner consistent with each

student's individualized education program (IEP) or 504 plan. Remote learning day supports shall be considered and included, as appropriate for the student, when an IEP or 504 plan is initially developed or at any subsequent review or revision of an IEP or 504 plan.

(11) Tracking and reporting attendance on remote instruction days, including protocols for determining attendance, the reporting system to be used, and how attendance procedures will be communicated to parents before remote instruction begins.

(12) Providing online and offline contact options for students to communicate with teachers or staff for remote instruction days that are not used as teacher workdays.

(13) Providing technology support for students experiencing technical difficulties on remote instruction days.

**5. How will the information collected about the Remote Instruction Plans be used?**

By September 15, 2020, the State Board of Education is required to report to the Joint Legislative Education Oversight Committee on the implementation of the Remote Instruction Plans.

**6. What are the changes to the 2020/2021 calendar for charter schools?**

Charter schools are required to adopt a calendar that provides for 185 days or 1,025 hours of instruction with an additional five remote instruction days. The additional five days of remote instruction can only be satisfied by five individually separate and distinct full instructional days, not an accumulation of hours. The charter school has discretion over the scheduling of the five additional days. For schools that go by days and not hours, the number of days in the 2020/2021 calendar must be at least 190.

**7. My school goes by hours. Do we have to have five distinct remote instruction days?**

Yes, all charter schools are required to build in five distinct remote instruction days. The five days must be individually separate and distinct full instructional days. An accumulation of hours is not allowed.

**8. May we use the five remote instruction days as teacher workdays?**

Yes, you may.

**9. I'm still a bit confused. Could you provide an example please?**

Yes, let's say a school goes by hours and has drafted a calendar that satisfies the 1,025 hours in 175 days. The school would need to add an additional five full days for remote instruction, which would then create a calendar totaling 180 days.

Here is another example: a school has drafted a calendar for 2020/2021 with 185 days. The school could reconfigure the calendar to designate five of the days as remote instruction days. Then, the school would need to add in five additional instruction days to equal 190.

Remember, a charter school has discretion over how to incorporate the five remote instruction days.

**10. Do the start and end dates of August 17, 2020 and June 11, 2021 apply to charter schools?**

No, those dates only apply to district schools.

**11. Should my board approve the new calendar?**

Yes, the board should always approve the school's calendar.

**12. What if a State of Emergency is declared?**

If a state of emergency is declared which closes schools for more than 5 days during the 2020-2021 school year, charter schools may use additional remote instruction days to satisfy instructional time requirements.

**13. Where can I go if I have questions?**

The Office of Charter Schools will be monitoring these new requirements and deadlines, so Dave Machado and his team are the best choice. Of course, the NC Association for Public Charter Schools is always available as a resource.

# Cover Sheet

## Finance

**Section:** III. Executive Director Report  
**Item:** B. Finance  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** 03. Board Report 2020.04 Exploris.pdf  
05. Income Statement 2020.04 Exploris.pdf  
06. Balance Sheet 2020.04 Exploris.pdf  
A05.01 lgc 205 - audit contract charter schools form 2020.pdf  
Tax Credit Covid FORM 7200 - 4.30.2020 - EXPLORIS.pdf  
The Exploris School\_6 30 2020 audit engagement letter.pdf  
The\_Exploris\_School\_fee\_breakdown.pdf



## Exploris

## Budget Analysis Report

Fiscal Year: 2020 | 4/01/2020 - 4/30/2020

Account	Budget	Period Activity	YTD Activity	Remaining Budget	% Used	EOY Projection
<b>Revenues</b>						
STATE REVENUE	2,857,676.73	268,369.29	2,571,591.49	286,085.24	89.99	2,855,494.25
LOCAL REVENUE	1,373,421.55	115,794.17	1,027,336.65	346,084.90	74.80	1,384,633.58
. NCACCESS GRANT REVENUE	142,000.00	0.00	35,221.64	106,778.36	24.80	142,000.00
FEDERAL REVENUE	75,000.01	1,830.94	70,806.59	4,193.42	94.41	75,317.59
FOUNDATION REVENUE	6,500.00	0.00	0.00	6,500.00	0.00	6,300.00
B&A CARE REVENUE	90,000.00	3,365.00	84,300.00	5,700.00	93.67	87,000.00
FIELD TRIP REVENUE	3,549.00	(88,309.00)	33,511.23	(29,962.23)	944.24	31,065.81
<b>Revenues</b>	<b>4,548,147.29</b>	<b>301,050.40</b>	<b>3,822,767.60</b>	<b>0.00</b>	<b>84.05</b>	<b>4,581,811.23</b>
<b>Expenses</b>						
SALARIES AND BONUSES	2,632,923.58	228,767.05	2,154,353.29	478,570.29	81.82	2,588,930.99
BENEFITS	632,687.13	(218.89)	404,428.29	228,258.84	63.92	629,270.44
BOOKS AND SUPPLIES	73,285.00	1,169.59	56,298.00	16,987.00	76.82	87,810.60
TECHNOLOGY	77,600.01	4,383.63	67,335.20	10,264.81	86.77	101,025.09
NON-CAP EQUIPMENT & LEASES	22,580.00	1,309.47	17,592.13	4,987.87	77.91	23,693.70
CONTRACTED STUDENT SERVICES	97,500.00	10,732.63	55,760.88	41,739.12	57.19	99,439.88
FIELD TRIPS	4,300.02	0.00	90,959.21	(86,659.19)	2115.32	40,005.66
STAFF DEVELOPMENT	11,000.00	0.00	3,755.84	7,244.16	34.14	11,164.34
ADMIN SERVICES	109,650.00	9,591.46	102,712.34	6,937.66	93.67	134,144.48
INSURANCES	24,605.00	0.00	12,093.40	12,511.60	49.15	22,708.40
FACILITIES	455,583.28	34,905.47	397,063.05	58,520.23	87.15	459,176.34
B&A CARE	36,032.84	4,241.71	34,601.41	1,431.43	96.03	36,032.84
CLUBS	0.00	0.00	5,561.34	(5,561.34)		5,561.34
VARIOUS GRANTS - NCACCESS	142,000.00	5,435.00	71,949.26	70,050.74	50.67	146,886.17
<b>Expenses</b>	<b>4,319,746.86</b>	<b>300,317.12</b>	<b>3,474,463.64</b>	<b>0.00</b>	<b>80.43</b>	<b>4,385,850.27</b>
<b>SURPLUS/(DEFICIT)</b>	<b>228,400.43</b>	<b>733.28</b>	<b>348,303.96</b>			<b>195,960.96</b>



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**THE EXPLORIS SCHOOL****Income Statement****Fiscal Year: 2020 Month: April****Include Fund(s): 1, 2, 3, 5**

<b>Fund</b>		<b>Beg. Balance</b>	<b>MTD Actual</b>	<b>YTD Actual</b>
<b>Fund 1</b>				
	<b>Revenue</b>			
	1.3100.016.000.000.000.00 Rev - Summer Reading - 016	12,219.41	3,169.88	15,389.29
	1.3100.029.000.000.000.00 Rev - Behavioral Support - 029	1,100.00	0.00	1,100.00
	1.3100.036.000.000.000.00 Rev - Charter Schools	2,287,749.79	254,462.41	2,542,212.20
	1.3100.036.000.039.000.00 Rev - School Safety	0.00	0.00	0.00
	1.3100.036.000.085.000.00 Rev - 085	0.00	0.00	0.00
	1.3100.048.000.000.000.00 Rev- State Bonus	2,153.00	0.00	2,153.00
	1.3100.154.000.000.000.00 Rev - Charter Schools - 154 Covid	0.00	10,737.00	10,737.00
	<b>Revenue Total:</b>	<b>2,303,222.20</b>	<b>268,369.29</b>	<b>2,571,591.49</b>
	<b>Expense</b>			
	1.5110.036.121.000.000.00 Salary - Teacher	1,170,844.53	131,977.04	1,302,821.57
	1.5110.036.135.000.000.00 Salary - Instructional Facilitator	22,549.00	2,250.00	24,799.00
	1.5110.036.142.000.000.00 Salary - Teacher Assistant	86,893.81	10,006.23	96,900.04
	1.5110.036.162.000.000.00 Substitute Pay	19,384.00	1,972.50	21,356.50
	1.5110.036.183.000.000.00 Salary - Bonus	0.00	0.00	0.00
	1.5110.036.211.000.000.00 ER's Social Security Cost	88,818.90	10,513.96	99,332.86
	1.5110.036.229.000.000.00 ER's Other Retirement Cost	21,170.91	3,291.48	24,462.39
	1.5110.036.229.100.000.00 ER's Other Retirement Cost- CONTINGENCY	0.00	0.00	0.00
	1.5110.036.231.000.000.00 ER's Hospitalization Insurance	141,125.76	11,885.81	153,011.57
	1.5110.036.233.000.000.00 ER's Unemployment Insurance Co	0.00	0.00	0.00
	1.5110.036.234.000.000.00 ER's Dental Ins. Cost	1,599.44	180.81	1,780.25
	1.5110.036.235.000.000.00 ER's Life Ins. Cost	0.00	0.00	0.00
	1.5110.036.239.000.000.00 Other Ins. Cost	0.00	0.00	0.00
	1.5110.036.299.000.000.00 Long Term Disability	0.00	0.00	0.00
	1.5110.036.411.000.000.00 Supplies and Materials	0.48	0.00	0.48
	1.5110.048.180.000.000.00 Testing Bonus	2,000.00	0.00	2,000.00
	1.5110.048.211.000.000.00 ER's Social Security Cost	153.00	0.00	153.00
	1.5118.036.121.000.000.00 Salary - Teacher COVID	592.08	0.00	592.08
	1.5118.036.211.000.000.00 ER's Social Security Cost Covid	41.94	0.00	41.94
	1.5118.036.229.000.000.00 ER's Other Retirement Cost Covid	17.76	0.00	17.76
	1.5118.036.231.000.000.00 ER's Hospitalization Insurance Covid	67.67	0.00	67.67

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**THE EXPLORIS SCHOOL****Income Statement****Fiscal Year: 2020 Month: April****Include Fund(s): 1, 2, 3, 5**

<b>Fund</b>		<b>Beg. Balance</b>	<b>MTD Actual</b>	<b>YTD Actual</b>	
<b>Fund 1</b>					
	<b>Expense</b>				
	1.5118.036.234.000.000.00	ER's Dental Ins. Cost	1.40	0.00	1.40
	1.5118.036.461.000.000.00	Non-Cap Inst. Equipment - Covid	0.00	59.51	59.51
	1.5210.029.162.000.000.00	Substitute Pay	875.00	0.00	875.00
	1.5210.029.211.000.000.00	ER's Social Security Cost	66.94	0.00	66.94
	1.5210.029.312.000.000.00	Workshop Expenses	158.06	0.00	158.06
	1.5210.036.121.000.000.00	Salary - EC Teacher	114,681.46	13,006.36	127,687.82
	1.5210.036.142.000.000.00	Salary - EC Teacher Assistant	70,047.50	10,727.50	80,775.00
	1.5210.036.196.000.000.00	Salary - Workshop Participant	100.00	0.00	100.00
	1.5210.036.211.000.000.00	ER's Social Security Cost	13,409.14	1,658.85	15,067.99
	1.5210.036.229.000.000.00	ER's Other Retirement Cost	1,276.98	194.08	1,471.06
	1.5210.036.231.000.000.00	ER's Hospitalization Insurance	28,432.77	3,043.26	31,476.03
	1.5210.036.234.000.000.00	ER's Dental Ins. Cost	426.55	42.56	469.11
	1.5210.036.235.000.000.00	ER's Life Ins. Cost	446.18	144.56	590.74
	1.5210.036.239.000.000.00	Other Ins. Cost	3,756.25	1,188.84	4,945.09
	1.5210.036.312.000.000.00	Workshop Expenses	164.34	0.00	164.34
	1.5240.036.318.000.000.00	Contracted Services - Speech	1,292.50	0.00	1,292.50
	1.5330.036.121.000.000.00	Intervention Teacher	41,760.00	4,640.00	46,400.00
	1.5330.036.211.000.000.00	Intervention SS	2,999.21	333.33	3,332.54
	1.5330.036.229.000.000.00	Intervention Other Retirement	1,252.80	139.20	1,392.00
	1.5330.036.231.000.000.00	Intervention Hospitalization	4,872.78	541.42	5,414.20
	1.5330.036.234.000.000.00	ER' Dental	100.53	11.17	111.70
	1.5350.016.121.000.000.00	Teacher - Summer Reading Camp	4,200.00	0.00	4,200.00
	1.5350.016.211.000.000.00	ER SS - Summer Reading Camp	4,043.54	0.00	4,043.54
	1.5350.016.229.000.000.00	Other Retirement	102.00	0.00	102.00
	1.5350.016.231.000.000.00	ER's Hospitalization Insurance	492.94	0.00	492.94
	1.5350.016.234.000.000.00	ER's Dental Ins. Cost	5.05	0.00	5.05
	1.5350.016.411.000.000.00	Supplies and Materials - 016	3,375.88	0.00	3,375.88
	1.5400.036.151.000.000.00	Salary - Office Personnel	100,160.00	11,112.50	111,272.50
	1.5400.036.211.000.000.00	ER's Social Security Cost	7,429.64	818.71	8,248.35
	1.5400.036.229.000.000.00	ER's Other Retirement Cost	2,327.02	319.50	2,646.52
	1.5400.036.231.000.000.00	ER's Hospitalization Insurance	9,666.10	1,043.11	10,709.21

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**THE EXPLORIS SCHOOL****Income Statement****Fiscal Year: 2020 Month: April****Include Fund(s): 1, 2, 3, 5**

<b>Fund</b>		<b>Beg. Balance</b>	<b>MTD Actual</b>	<b>YTD Actual</b>	
<b>Fund 1</b>					
	<b>Expense</b>				
	1.5400.036.234.000.000.00	ER's Dental Ins. Cost	199.42	21.52	220.94
	1.5400.036.418.073.000.00	E-Rate Connectivity Software	11,356.10	0.00	11,356.10
	1.5410.036.114.000.000.00	Salary - Principal/Headmaster	84,975.03	9,441.67	94,416.70
	1.5410.036.211.000.000.00	ER's SS	6,322.00	699.89	7,021.89
	1.5410.036.229.000.000.00	ER's Other Retirement	2,738.09	377.67	3,115.76
	1.5410.036.231.000.000.00	ER's Hospitalization	4,872.78	541.42	5,414.20
	1.5410.036.234.000.000.00	ER's Dental	100.53	11.17	111.70
	1.5420.036.116.000.000.00	Salary - Assistant Principal	102,871.79	12,137.27	115,009.06
	1.5420.036.211.000.000.00	ER's SS	7,860.22	927.30	8,787.52
	1.5420.036.229.000.000.00	ER's Other Retirement	1,530.02	173.21	1,703.23
	1.5420.036.231.000.000.00	ER's Hospitalization	4,872.78	541.42	5,414.20
	1.5830.036.131.000.000.00	Guidance Counselor	46,490.05	5,154.45	51,644.50
	1.5830.036.211.000.000.00	ER SS	3,402.39	376.52	3,778.91
	1.5830.036.231.000.000.00	ER's Hospitalization	4,872.78	541.42	5,414.20
	1.5830.036.234.000.000.00	ER's Dental Insurance Cost	100.53	11.17	111.70
	1.5830.036.311.039.000.00	Contracted Counseling Services - School Safety	4,322.50	1,820.00	6,142.50
	1.5830.036.311.101.000.00	Contracted Guidance Services - SMH Grant	2,152.50	0.00	2,152.50
	1.5848.036.411.000.000.00	Health Supplies - COVID	856.50	0.00	856.50
	1.5850.036.461.039.000.00	Non Cap Security Equipment - School Safety	0.00	0.00	0.00
	1.5860.154.192.000.000.00	Instructional Technology Stipend - Covid	0.00	11,478.20	11,478.20
	1.5860.154.211.000.000.00	ER's Social Security Cost	0.00	878.20	878.20
	1.5860.154.418.000.000.00	Computer Software and Supplies - Covid	0.00	225.80	225.80
	1.6400.036.311.000.000.00	Contracted Services - Technolo	2,402.24	0.00	2,402.24
	1.6400.036.462.073.000.00	Non-Cap Comp Hardware - E-Rate	8,007.44	584.02	8,591.46
	1.6530.036.321.000.000.00	Utilities - Electrical Service	(749.47)	0.00	(749.47)
	1.6530.036.323.000.000.00	Utilities -Water and Sewer	240.90	0.00	240.90
	1.6580.036.325.000.000.00	Contracted Repairs and Mainten	0.00	0.00	0.00
	1.6580.036.325.001.000.00	Contracted Landscaping	0.00	0.00	0.00
	1.6610.036.311.000.000.00	Contracted Services - Business	614.66	0.00	614.66

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# THE EXPLORIS SCHOOL

## Income Statement

Fiscal Year: 2020 Month: April

Include Fund(s): 1, 2, 3, 5

Fund		Beg. Balance	MTD Actual	YTD Actual
<b>Fund 1</b>				
	<b>Expense</b>			
	1.6610.036.362.000.000.00 Bank Service Fees	63.50	0.00	63.50
	1.6620.036.311.000.000.00 Contracted Services - HR	250.00	0.00	250.00
	1.6910.036.411.000.000.00 Supplies and Materials - Board	0.00	0.00	0.00
	1.6940.036.327.000.000.00 Building Rentals & Leases	16,348.90	0.00	16,348.90
	1.6940.036.327.001.000.00 Land Lease New Bern	5,305.00	0.00	5,305.00
	1.6940.036.327.002.000.00 Modular Lease	7,661.18	0.00	7,661.18
	<b>Expense Total:</b>	<b>2,303,222.20</b>	<b>267,044.61</b>	<b>2,570,266.81</b>
	<b>Change in Fund 1 Balance:</b>	<b>0.00</b>	<b>1,324.68</b>	<b>1,324.68</b>
<b>Fund 2</b>				
	<b>Revenue</b>			
	2.3250.036.000.000.000.00 Rev - Sales Tax	4,104.74	0.00	4,104.74
	2.4110.435.000.000.000.00 Rev - Durham County Schools	17,094.00	2,136.75	19,230.75
	2.4110.456.000.000.000.00 Rev - Johnston County Schools	17,357.96	10,251.91	27,609.87
	2.4110.502.000.000.000.00 Rev - Wake County Schools	838,020.78	102,782.40	940,803.18
	2.4211.036.000.901.000.00 Rev - Field Trips - KI-01	1,651.00	0.00	1,651.00
	2.4211.036.000.903.000.00 Rev - Field Trips - 02-03	709.75	0.00	709.75
	2.4211.036.000.905.000.00 Rev - Field Trips - 04-05	9,277.06	0.00	9,277.06
	2.4211.036.000.906.000.00 Rev - Field Trips - 06	12,450.00	0.00	12,450.00
	2.4211.036.000.907.000.00 Rev - Field Trips - 07	28,027.42	(21,775.00)	6,252.42
	2.4211.036.000.908.000.00 Rev - Field Trips - 08	54,769.00	(52,584.00)	2,185.00
	2.4211.036.000.908.100.00 Rev - F/T - 8th Fundraising	210.00	0.00	210.00
	2.4211.036.000.930.000.00 Rev - Field Trips - Japan	14,726.00	(13,950.00)	776.00
	2.4430.036.000.000.000.00 Rev - Contributions	4,600.13	615.87	5,216.00
	2.4430.036.000.000.000.20 Rev - Annual Fund PayPal	17.86	0.00	17.86
	2.4430.036.000.200.000.00 Rev - Annual Fund 6528	23,989.00	0.00	23,989.00
	2.4430.036.001.000.000.00 Rev - Annual Fund	0.00	0.00	0.00
	2.4450.036.000.001.000.00 Interest Income Reserve	203.01	7.24	210.25
	2.4490.036.000.002.000.00 Rev - Elective	240.00	0.00	240.00
	2.4490.690.000.001.000.00 Foundation Financial Reporting Contribution	0.00	0.00	0.00

# THE EXPLORIS SCHOOL

## Income Statement

Fiscal Year: 2020 Month: April

Include Fund(s): 1, 2, 3, 5

Fund		Beg. Balance	MTD Actual	YTD Actual
<b>Fund 2</b>				
<b>Revenue</b>				
2.4490.690.000.002.000.00	Foundation Marketing Contribution	0.00	0.00	0.00
2.4493.036.000.000.000.00	Rev - Clubs	5,915.00	0.00	5,915.00
2.4890.790.000.000.000.00	NCACCESS Grant	100.00	0.00	100.00
2.4890.790.000.001.000.00	Rev NCACCESS - Instr Supplies and Materials	0.00	0.00	0.00
2.4890.790.000.002.000.00	Rev NCACCESS - Instr Prof Fees & Contr Serv	0.00	0.00	0.00
2.4890.790.000.003.000.00	Rev NCACCESS - Instr Travel, Conf, Meetings	233.64	0.00	233.64
2.4890.790.000.004.000.00	Rev NCACCESS - Instr Tech and Equip Classroom	0.00	0.00	0.00
2.4890.790.000.005.000.00	Rev NCACCESS - Instr Tech and Equip Playground	0.00	0.00	0.00
2.4890.790.000.006.000.00	Rev NCACCESS - Support Prof Fees & Serv Food Plan	0.00	0.00	0.00
2.4890.790.000.007.000.00	Rev NCACCESS - Support Prof Fees & Serv Transl	0.00	0.00	0.00
2.4890.790.000.008.000.00	Rev NCACCESS - Support Prof Fees & Serv Recruit	0.00	0.00	0.00
2.4890.790.000.009.000.00	Rev NCACCESS - Support Travel, Conf, Meetings	0.00	0.00	0.00
2.4890.790.000.010.000.00	Rev NCACCESS - Support Supplies & Materials	0.00	0.00	0.00
2.4890.790.000.011.000.00	Rev NCACCESS - Support Other	0.00	0.00	0.00
2.4910.036.000.908.000.00	Fund Balance Allocation - 8th	0.00	0.00	0.00
<b>Revenue Total:</b>		<b>1,033,696.35</b>	<b>27,485.17</b>	<b>1,061,181.52</b>
<b>Expense</b>				
2.5110.036.121.001.000.00	Salary - Teacher Homebound	630.00	0.00	630.00
2.5110.036.211.000.000.00	ER's Social Security Cost	3,806.23	0.00	3,806.23
2.5110.036.211.001.000.00	ER's Social Security	46.50	0.00	46.50
2.5110.036.229.000.000.00	ER's Other Retirement Cost	(2,644.09)	0.00	(2,644.09)
2.5110.036.229.001.000.00	ER's Other Retirement Cost	15.05	0.00	15.05
2.5110.036.231.000.000.00	ER's Hospitalization Insurance	4,713.01	5,827.61	10,540.62
2.5110.036.231.001.000.00	ER's Hospitalization Insurance	73.53	0.00	73.53
2.5110.036.232.000.000.00	ER's Workers' Comp. Insurance	8,787.00	0.00	8,787.00
2.5110.036.233.000.000.00	ER's Unemployment Insurance Co	3,815.10	0.00	3,815.10

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**THE EXPLORIS SCHOOL****Income Statement****Fiscal Year: 2020 Month: April****Include Fund(s): 1, 2, 3, 5**

<b>Fund</b>		<b>Beg. Balance</b>	<b>MTD Actual</b>	<b>YTD Actual</b>	
<b>Fund 2</b>					
	<b>Expense</b>				
	2.5110.036.234.001.000.00	ER's Dental Ins. Cost	1.53	0.00	1.53
	2.5110.036.235.000.000.00	ER's Life Ins. Cost	817.01	0.00	817.01
	2.5110.036.239.000.000.00	Other Ins. Cost	3,481.09	0.00	3,481.09
	2.5110.036.299.000.000.00	Long Term Disability	2,695.28	0.00	2,695.28
	2.5110.036.311.000.000.00	Contracted Services	0.00	0.00	0.00
	2.5110.036.311.901.000.00	Scholarships - KI-01	0.00	0.00	0.00
	2.5110.036.311.903.000.00	Scholarships - 02-03	0.00	0.00	0.00
	2.5110.036.311.905.000.00	Scholarships - 04-05	0.00	0.00	0.00
	2.5110.036.311.906.000.00	Scholarships - 06	900.00	0.00	900.00
	2.5110.036.311.907.000.00	Scholarships - 07	775.00	0.00	775.00
	2.5110.036.311.908.000.00	Scholarships - 08	4,750.00	0.00	4,750.00
	2.5110.036.312.000.000.00	Workshop Expenses	3,284.44	0.00	3,284.44
	2.5110.036.315.000.000.00	Reproduction Costs	13,863.74	1,249.96	15,113.70
	2.5110.036.326.000.000.00	Contracted Repairs - Equipment	0.00	0.00	0.00
	2.5110.036.333.002.000.00	Field Trips - Electives	260.00	0.00	260.00
	2.5110.036.333.901.000.00	Field Trips - KI-01	631.96	0.00	631.96
	2.5110.036.333.903.000.00	Field Trips - 02-03	383.75	0.00	383.75
	2.5110.036.333.905.000.00	Field Trips - 04-05	5,111.96	0.00	5,111.96
	2.5110.036.333.906.000.00	Field Trips - 06	12,893.00	0.00	12,893.00
	2.5110.036.333.907.000.00	Field Trips - 07	14,424.06	0.00	14,424.06
	2.5110.036.333.908.000.00	Field Trips - 08	37,831.46	0.00	37,831.46
	2.5110.036.333.930.000.00	Field Trips - Japan	12,998.02	0.00	12,998.02
	2.5110.036.361.000.000.00	Membership Dues and Fees	89.00	0.00	89.00
	2.5110.036.411.000.000.00	Supplies and Materials	3,649.36	0.00	3,649.36
	2.5110.036.411.002.000.00	Supplies & Materials-Elective	124.05	0.00	124.05
	2.5110.036.411.100.000.00	Supplies and Materials - Kindergarten	970.98	0.00	970.98
	2.5110.036.411.101.000.00	Supplies and Materials - 1st Grade	1,082.38	0.00	1,082.38
	2.5110.036.411.102.000.00	Supplies and Materials - 2nd Grade	1,195.51	0.00	1,195.51
	2.5110.036.411.103.000.00	Supplies and Materials - 3rd Grade	856.62	0.00	856.62
	2.5110.036.411.104.000.00	Supplies and Materials - 4th Grade	739.38	0.00	739.38
	2.5110.036.411.105.000.00	Supplies and Materials - 5th Grade	1,052.47	0.00	1,052.47

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**THE EXPLORIS SCHOOL****Income Statement****Fiscal Year: 2020 Month: April****Include Fund(s): 1, 2, 3, 5**

<b>Fund</b>		<b>Beg. Balance</b>	<b>MTD Actual</b>	<b>YTD Actual</b>	
<b>Fund 2</b>					
	<b>Expense</b>				
	2.5110.036.411.106.000.00	Supplies and Materials - 6th Grade	403.96	0.00	403.96
	2.5110.036.411.107.000.00	Supplies and Materials - 7th Grade	216.64	0.00	216.64
	2.5110.036.411.108.000.00	Supplies and Materials - 8th Grade	969.40	0.00	969.40
	2.5110.036.411.113.000.00	Supplies and Materials - Explorations	378.74	0.00	378.74
	2.5110.036.411.114.000.00	Supplies and Materials - Connected World	1,095.10	0.00	1,095.10
	2.5110.036.418.000.000.00	Computer Software and Supplies	17,487.30	0.00	17,487.30
	2.5110.036.461.000.000.00	Non-Cap Inst. Equipment	1,940.95	0.00	1,940.95
	2.5110.036.462.000.000.00	Non-Cap Computer Hardware	1,007.36	0.00	1,007.36
	2.5110.036.541.000.000.00	Purchase of Inst. Equipment -	299.99	0.00	299.99
	2.5110.790.311.000.000.00	Instr Contracted Services - NCACCESS	0.00	0.00	0.00
	2.5110.790.312.000.000.00	Workshop - NCACCESS	1,386.19	2,350.00	3,736.19
	2.5110.790.411.000.000.00	Instr Supplies and Materials - NCACCESS	4,165.65	0.00	4,165.65
	2.5110.790.461.000.000.00	Instr Equipment - NCACCESS	0.00	0.00	0.00
	2.5110.790.462.000.000.00	Instr Computer Hardware - NCACCESS	9,575.00	0.00	9,575.00
	2.5110.800.211.000.000.00	ER's Social Security Cost - COVID Credit	0.00	(48,469.44)	(48,469.44)
	2.5210.036.311.000.000.00	Contracted Services - EC	6,210.00	932.38	7,142.38
	2.5210.036.312.000.000.00	Workshop Expenses	0.00	0.00	0.00
	2.5210.036.317.000.000.00	Contracted Psychological Servi	4,441.25	3,625.25	8,066.50
	2.5210.036.411.000.000.00	Supplies and Materials	1,457.10	225.00	1,682.10
	2.5240.036.318.000.000.00	Contracted Services - Speech	13,150.00	4,355.00	17,505.00
	2.5330.036.411.000.000.00	Supplies and Materials - Intervention	0.00	0.00	0.00
	2.5400.036.211.000.000.00	ER's Social Security Cost	382.49	0.00	382.49
	2.5400.036.312.000.000.00	Workshop Expense	149.00	0.00	149.00
	2.5400.036.343.000.000.00	Telecommunications Services	186.30	573.81	760.11
	2.5400.036.361.000.000.00	Membership Dues and Fees	162.00	0.00	162.00
	2.5400.036.411.000.000.00	Supplies and Materials - Offic	4,358.47	0.00	4,358.47
	2.5400.036.418.000.000.00	Computer Software and Supplies	(10,532.91)	0.00	(10,532.91)
	2.5400.036.459.000.000.00	Food Purchase - Office	672.22	0.00	672.22

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**THE EXPLORIS SCHOOL****Income Statement****Fiscal Year: 2020 Month: April****Include Fund(s): 1, 2, 3, 5**

<b>Fund</b>		<b>Beg. Balance</b>	<b>MTD Actual</b>	<b>YTD Actual</b>	
<b>Fund 2</b>					
	<b>Expense</b>				
	2.5400.036.461.000.000.00	Non-Cap Furniture and Equipmen	177.98	0.00	177.98
	2.5400.036.462.000.000.00	Non-Cap Computer Hardware	0.00	0.00	0.00
	2.5400.502.471.000.000.00	S/T - Wake County	5,858.55	702.69	6,561.24
	2.5400.790.411.000.000.00	Support Supplies and Materials - NCACCESS	0.00	0.00	0.00
	2.5501.036.411.000.000.00	Supplies - Movement & Wellness	169.74	0.00	169.74
	2.5502.036.411.000.000.00	Supplies and Materials - Arts	1,366.22	0.00	1,366.22
	2.5503.036.333.000.000.00	Field Trips - Clubs	4,387.51	0.00	4,387.51
	2.5503.036.361.000.000.00	Membership Dues & Fees - Clubs	175.00	0.00	175.00
	2.5503.036.411.000.000.00	Supplies and Materials - Clubs	998.83	0.00	998.83
	2.5504.036.411.000.000.00	Supplies and Materials - Music	423.99	0.00	423.99
	2.5830.036.411.000.000.00	Supplies and Materials - Counselor	452.71	0.00	452.71
	2.5840.036.411.000.000.00	Health - Supplies and Materials	384.68	0.00	384.68
	2.5850.036.345.000.000.00	Security Monitoring	3,372.47	0.00	3,372.47
	2.6400.036.311.000.000.00	Contracted Services - Technolo	33,037.74	3,000.00	36,037.74
	2.6510.036.341.000.000.00	Telephone	1,255.62	584.02	1,839.64
	2.6510.036.342.000.000.00	Postage	1,045.00	241.90	1,286.90
	2.6530.036.321.000.000.00	Utilities - Electrical Service	16,534.29	1,075.64	17,609.93
	2.6530.036.323.000.000.00	Utilities -Water and Sewer	3,257.94	308.82	3,566.76
	2.6540.036.311.000.000.00	Contracted Services - Custodi	19,350.00	2,250.00	21,600.00
	2.6540.036.411.000.000.00	Supplies and Materials	6,889.04	0.00	6,889.04
	2.6570.036.526.000.000.00	Architects Fees	3,593.06	0.00	3,593.06
	2.6580.036.325.000.000.00	Contracted Repairs and Mainten	3,286.17	270.75	3,556.92
	2.6580.036.325.001.000.00	Contracted Landscaping	375.00	0.00	375.00
	2.6580.036.325.002.000.00	Contracted Pest Control	715.00	0.00	715.00
	2.6580.036.325.003.000.00	Contracted Maint- Fire Inspect	3,532.95	0.00	3,532.95
	2.6580.036.422.000.000.00	Repair Parts and Materials	1,079.76	0.00	1,079.76
	2.6610.036.311.000.000.00	Contracted Services - Business	28,125.34	2,625.00	30,750.34
	2.6610.036.362.000.000.00	Bank Service Fees	767.50	118.50	886.00
	2.6610.036.371.000.000.00	Liability Insurance	(10,617.00)	0.00	(10,617.00)
	2.6610.036.371.001.000.00	Commercial Umbrella	10,617.00	0.00	10,617.00
	2.6610.036.376.000.000.00	International Travel Insurance	590.00	0.00	590.00



**THE EXPLORIS SCHOOL**

**Income Statement**

**Fiscal Year: 2020 Month: April**

**Include Fund(s): 1, 2, 3, 5**

<b>Fund</b>		<b>Beg. Balance</b>	<b>MTD Actual</b>	<b>YTD Actual</b>	
<b>Fund 2</b>					
	<b>Expense</b>				
	2.6610.036.378.000.000.00	Scholastic Accident Insurance	2,716.40	0.00	2,716.40
	2.6610.690.311.000.000.00	Contracted Services - Business Foundation	4,756.22	200.00	4,956.22
	2.6610.790.371.000.000.00	Support Liability Insurance - NCACCESS	0.00	0.00	0.00
	2.6620.036.311.000.000.00	Contracted Services - Personne	167.61	40.76	208.37
	2.6910.036.411.000.000.00	Supplies and Materials - Board	21,623.21	0.00	21,623.21
	2.6920.036.311.000.000.00	Contracted Legal Services	36,761.54	5,130.20	41,891.74
	2.6930.036.311.000.000.00	Contracted Audit Services	11,700.00	1,477.00	13,177.00
	2.6930.690.311.000.000.00	Foundation - Contracted Audit Services	2,600.00	0.00	2,600.00
	2.6940.036.311.000.000.00	Contracted General Administrat	40.00	0.00	40.00
	2.6940.036.327.000.000.00	Building Rentals & Leases	149,363.55	16,626.84	165,990.39
	2.6940.036.327.001.000.00	Land Lease New Bern	47,435.00	5,305.00	52,740.00
	2.6940.036.327.002.000.00	Modular Lease	72,316.82	7,934.40	80,251.22
	2.6940.036.332.000.000.00	Travel - Parking	4,527.35	550.00	5,077.35
	2.6940.036.411.000.000.00	Supplies and Materials	39.99	0.00	39.99
	2.6940.790.311.000.000.00	Support Contracted Services - NCACCESS	5,035.00	3,085.00	8,120.00
	2.6940.790.311.001.000.00	Support Cont Serv Recruitment Tools - NCACCESS	0.00	0.00	0.00
	2.6940.790.311.002.000.00	Support Cont Serv Translation - NCACCESS	105.00	0.00	105.00
	2.6940.790.312.000.000.00	Support Staff Dev - NCACCESS	445.17	0.00	445.17
	2.6950.036.313.000.000.00	Advertising Cost	276.25	0.00	276.25
	2.6950.690.311.001.000.00	Foundation - The Center for Innovation Services	0.00	0.00	0.00
	2.6950.690.312.001.000.00	Foundation - The Center for Innovation Workshop	750.00	0.00	750.00
	2.6950.690.411.000.000.00	Foundation - Supplies & Materials	101.10	0.00	101.10
	2.6950.690.418.000.000.00	Foundation Computer Software	2,654.21	0.00	2,654.21
	2.7200.036.459.000.000.00	Other Food Purchases - F&R Lunch	7,790.00	0.00	7,790.00
	2.8100.036.715.000.000.00	Transfer FCIT 6528	95,356.00	0.00	95,356.00
	2.8100.036.715.001.000.00	Transfer Reserve Account	(95,356.00)	0.00	(95,356.00)
	<b>Expense Total:</b>		<b>716,073.09</b>	<b>22,196.09</b>	<b>738,269.18</b>

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**THE EXPLORIS SCHOOL****Income Statement****Fiscal Year: 2020 Month: April****Include Fund(s): 1, 2, 3, 5**

<b>Fund</b>		<b>Beg. Balance</b>	<b>MTD Actual</b>	<b>YTD Actual</b>
<b>Fund 2</b>				
	<b>Change in Fund 2 Balance:</b>	<b>317,623.26</b>	<b>5,289.08</b>	<b>322,912.34</b>
<b>Fund 3</b>				
	<b>Revenue</b>			
	3.3600.060.000.000.000.00 Rev - IDEA VI-B - 060	68,545.06	1,830.94	70,376.00
	3.3600.103.000.000.000.00 Rev - Teacher Quality - 103	0.00	0.00	0.00
	3.3600.118.000.000.000.00 Rev - IDEA VIB Targeted Assist	430.59	0.00	430.59
	3.3600.160.000.000.000.00 Rev - NC Access 160	34,888.00	0.00	34,888.00
	<b>Revenue Total:</b>	<b>103,863.65</b>	<b>1,830.94</b>	<b>105,694.59</b>
	<b>Expense</b>			
	3.5110.160.312.000.000.00 Reg Curr - Workshop Exp/Allowable Travel	7,084.98	0.00	7,084.98
	3.5110.160.411.000.000.00 Reg Curr - Supplies and Materials	570.61	0.00	570.61
	3.5110.160.462.000.000.00 Reg Curr - Computer Equipment	10,295.00	0.00	10,295.00
	3.5110.160.541.000.000.00 Reg Curr - Equipment Purchase	3,584.69	0.00	3,584.69
	3.5210.060.121.000.000.00 Salary - EC Teacher	56,131.99	4,863.33	60,995.32
	3.5210.060.211.000.000.00 ER's Social Security Cost	4,037.22	349.55	4,386.77
	3.5210.060.229.000.000.00 ER's Retirement	1,410.36	194.53	1,604.89
	3.5210.060.231.000.000.00 ER's Hospitalization	6,767.75	541.42	7,309.17
	3.5210.060.234.000.000.00 ER Dental Insurance	139.66	11.17	150.83
	3.5210.060.411.000.000.00 EC - Supplies & Material	58.08	0.00	58.08
	3.5210.118.163.000.000.00 Salary - Sub Staff Dev Pay PRC 118	400.00	0.00	400.00
	3.5210.118.211.000.000.00 ER's Social Security Cost	30.59	0.00	30.59
	3.5880.160.312.000.000.00 Parent Involvement - Workshop Exp/Allowable Travel	700.00	0.00	700.00
	3.6110.160.311.000.000.00 Reg Curr Support and Dev - Contracted Services	945.00	0.00	945.00
	3.6110.160.411.000.000.00 Reg Curr Support and Dev - Supplies and Materials	1,381.97	0.00	1,381.97
	3.6610.160.371.000.000.00 Financial Services - Insurance - Liability	21,240.00	0.00	21,240.00
	<b>Expense Total:</b>	<b>114,777.90</b>	<b>5,960.00</b>	<b>120,737.90</b>
	<b>Change in Fund 3 Balance:</b>	<b>(10,914.25)</b>	<b>(4,129.06)</b>	<b>(15,043.31)</b>

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**THE EXPLORIS SCHOOL**

**Income Statement**

**Fiscal Year: 2020 Month: April**

**Include Fund(s): 1, 2, 3, 5**

<b>Fund</b>		<b>Beg. Balance</b>	<b>MTD Actual</b>	<b>YTD Actual</b>
<b>Fund 5</b>				
	<b>Revenue</b>			
	5.4210.701.000.000.000.00 Rev - Before & After School	80,935.00	3,365.00	84,300.00
	<b>Revenue Total:</b>	<b>80,935.00</b>	<b>3,365.00</b>	<b>84,300.00</b>
	<b>Expense</b>			
	5.5350.701.178.000.000.00 Salary - B & A Care	28,341.18	3,958.04	32,299.22
	5.5350.701.211.000.000.00 ER's Soc Sec Cost - B & A Care	2,018.52	283.67	2,302.19
	5.5350.701.229.000.000.00 ER's Other Retirement	146.78	57.84	204.62
	5.5350.701.231.000.000.00 ER's Hospitalization	3,875.34	804.85	4,680.19
	5.5350.701.234.000.000.00 Dental	62.01	12.02	74.03
	5.5350.701.411.000.000.00 Inst. Supp & Materials - B & A	0.00	0.00	0.00
	5.7200.035.311.000.000.00 Contracted Services	3,348.40	0.00	3,348.40
	5.7200.035.451.000.000.00 Food Purchases	2,281.10	0.00	2,281.10
	<b>Expense Total:</b>	<b>40,073.33</b>	<b>5,116.42</b>	<b>45,189.75</b>
	<b>Change in Fund 5 Balance:</b>	<b>40,861.67</b>	<b>(1,751.42)</b>	<b>39,110.25</b>

**THE EXPLORIS SCHOOL**

**Balance Sheet**

**Fiscal Year: 2020 | Fiscal Month: April**  
**Include Funds: All**

<b>Assets</b>		
1.1010.000.000.000.000.00	Cash OP FCIT 6528	5,116.60
2.1010.000.000.000.000.00	Cash OP FCIT 6528	691,554.67
2.1011.000.000.000.000.00	Cash - Reserve	294,713.99
2.1020.000.000.000.000.00	Cash CK FCIT 4317	11,692.41
2.1120.000.000.000.000.00	Accounts Receivable - Local Go	(109,062.08)
2.1160.000.000.000.000.00	Accounts Receivable - Non-Gove	(22,374.31)
2.1180.000.000.000.000.00	Accounts Receivable - Employee	1,593.41
2.1611.000.000.000.000.00	Security Deposit	15,658.00
3.1010.000.000.000.000.00	Cash OP FCIT 6528	(14,983.12)
5.1010.000.000.000.000.00	Cash OP FCIT 6528	376,223.92
	<b>TOTAL Assets:</b>	<b>1,250,133.49</b>
<b>Liabilities</b>		
1.2010.000.000.000.000.00	Accounts Payable	1,287.90
1.2274.000.000.000.000.00	EEs' Dental Ins. Deductions	1,892.42
1.2278.000.000.000.000.00	EEs' Other Ins. Deductions	611.60
2.2010.000.000.000.000.00	Accounts Payable	48,207.92
3.2274.000.000.000.000.00	EEs' Dental Ins. Deductions	44.68
3.2278.000.000.000.000.00	EEs' Other Ins. Deductions	15.51
5.2274.000.000.000.000.00	EEs' Dental Ins. Deductions	48.07
5.2278.000.000.000.000.00	EEs' Other Ins. Deductions	14.43
	<b>TOTAL Liabilities:</b>	<b>52,122.53</b>
<b>Reserves and Equity</b>		
2.2960.000.000.000.000.00	Fund Equity	512,655.83
5.2960.000.000.000.000.00	Fund Equity	337,051.17
	<b>TOTAL Reserves and Equity:</b>	<b>849,707.00</b>
	<b>NET GAIN (LOSS):</b>	<b>348,303.96</b>
	<b>TOTAL LIABILITIES / RESERVES / INCOME:</b>	<b>1,250,133.49</b>

The	Governing Board
of	Primary Government Unit (or charter holder)
and	Discretely Presented Component Unit (DPCU) (if applicable)

*Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)*

and	Auditor Name
	Auditor Address

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending	Audit Report Due Date
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*Must be within four months of FYE*

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). 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 shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, 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 GAAS. 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 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated audit documentation 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 Local Government Commission (LGC). If the audit requires a federal single audit performed under the requirements found in Subpart F of the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

If the audit and Auditor communication 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 (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. 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*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she 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 the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.
- If the audit engagement is not subject to *Government Accounting Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.
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 LGC staff within four months of fiscal year end. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall 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/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.) [G.S. 159-34 and 115C-447] All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to

the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs 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. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. 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(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) 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 upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC along with an Audit Report Reissued Form (available on the Department of State Treasurer website). These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC staff.

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 LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to charter schools or hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 28 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the parent government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to charter schools or hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. 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 LGC.



26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and Governmental Auditing Standards, 2018 Revision (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. Applicable to charter school contracts only: No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness of the State or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit, or taxing power of the State or its political subdivisions.

29. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 16 for clarification).

30. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>.

31. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

32. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

**FEES FOR AUDIT SERVICES**

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Governmental Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will not be approved.

Financial statements were prepared by:     Auditor     Governmental Unit     Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

**Name:** \_\_\_\_\_ **Title and Unit / Company:** \_\_\_\_\_ **Email Address:** \_\_\_\_\_

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees below. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year billings. Should the 75% cap provided below conflict with the cap calculated by LGC staff based on the prior year billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC 3 .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

**PRIMARY GOVERNMENT FEES**

Primary Government Unit	
Audit Fee	\$
<b>Additional Fees Not Included in Audit Fee:</b>	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$
<b>75% Cap for Interim Invoice Approval</b> <i>(not applicable to hospital contracts)</i>	\$

**DPCU FEES (if applicable)**

Discretely Presented Component Unit	
Audit Fee	\$
<b>Additional Fees Not Included in Audit Fee:</b>	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$
<b>75% Cap for Interim Invoice Approval</b> <i>(not applicable to hospital contracts)</i>	\$

**SIGNATURE PAGE**

**AUDIT FIRM**

Audit Firm*	
Authorized Firm Representative (typed or printed)*	Signature* <i>Amanda P. Habick, CPA</i>
Date*	Email Address*

**GOVERNMENTAL UNIT**

Governmental Unit (or charter holder)*	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Chairperson (typed or printed)*	Signature*
Date	Email Address

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

**CONTRACT TO AUDIT ACCOUNTS**

**SCHOOL LIST**  
 (provide names of all charter schools included in the audit )

School Name	Address
Executive Director	Email Address
Finance Officer	Email Address

School Name	Address
Executive Director	Email Address
Finance Officer	Email Address

School Name	Address
Executive Director	Email Address
Finance Officer	Email Address

School Name	Address
Executive Director	Email Address
Finance Officer	Email Address

School Name	Address
Executive Director	Email Address
Finance Officer	Email Address

**CONTRACT TO AUDIT ACCOUNTS**

**SCHOOL LIST (continued)**  
**(provide names of all charter schools included in the audit )**

School Name	Address
Executive Director	Email Address
Finance Officer	Email Address

School Name	Address
Executive Director	Email Address
Finance Officer	Email Address

School Name	Address
Executive Director	Email Address
Finance Officer	Email Address

School Name	Address
Executive Director	Email Address
Finance Officer	Email Address

School Name	Address
Executive Director	Email Address
Finance Officer	Email Address

Form **7200**  
(March 2020)  
Department of the Treasury  
Internal Revenue Service

# Advance Payment of Employer Credits Due to COVID-19

OMB No. 1545-0029

▶ Go to [www.irs.gov/Form7200](http://www.irs.gov/Form7200) for instructions and the latest information.

Name (not your trade name) <b>THE EXPLORIS SCHOOL</b>		Employer identification number (EIN) <b>26-2407296</b>
Trade name (if any)		Applicable calendar quarter (check one) (2) <input checked="" type="checkbox"/> April, May, June (3) <input type="checkbox"/> July, August, September (4) <input type="checkbox"/> October, November, December
Number, street, and apt. or suite no. If a P.O. box, see instructions. <b>401 HILLSBOROUGH STREET</b>		
City or town, state, and ZIP code. If a foreign address, also complete spaces below. (See instructions.) <b>RALEIGH, NC 27603</b>		
Foreign country name	Foreign province/county	Foreign postal code
Does a third-party payer file your employment tax return? (See instructions.) If "Yes," enter its name.		Third-party payer's EIN (if applicable)

**Tip:** File Form 7200 if you can't reduce your employment tax deposits to fully account for these credits that you expect to claim on your employment tax return for the applicable quarter. Don't reduce your employment tax deposits and request advanced credits for the same expected credits. You will need to reconcile your advanced credits and reduced deposits on your employment tax return. You can't request an advance payment of the credit for sick and family leave for self-employed individuals.

**Part I Tell Us About Your Employment Tax Return**

- A** Check the box to indicate which employment tax return form you file (or will file for 2020):  
(1)  941, 941-PR, or 941-SS    (2)  943 or 943-PR    (3)  944 or 944(SP)    (4)  CT-1
- B** Is this a new business started on or after January 1, 2020? . . . . . ▶  Yes     No  
If "Yes," skip line C unless you've already filed Form 941, Form 941-PR, or Form 941-SS for at least one quarter of 2020.
- C** Amount reported on line 2 of your most recently filed Form 941 (or wages reported on Schedule R (Form 941), column (c), by your third-party payer (see instructions)). If you file a different employment tax return, see instructions . . . . . ▶ 595,087.40
- D** Enter the total number of employees you have. See instructions . . . . . ▶ 60

**Part II Enter Your Credits and Advance Requested**

1 Total employee retention credit for the quarter. See instructions . . . . .	<b>1</b>	<b>160,612.64</b>
2 Total qualified sick leave wages eligible for the credit and paid this quarter. See instructions . . . . .	<b>2</b>	
3 Total qualified family leave wages eligible for the credit and paid this quarter. See instructions . . . . .	<b>3</b>	
4 Add lines 1, 2, and 3 . . . . .	<b>4</b>	<b>160,612.64</b>
5 Total amount by which you have already reduced your federal employment tax deposits for these credits for this quarter . . . . .	<b>5</b>	<b>48,469.44</b>
6 Total advanced credits requested on previous filings of this form for this quarter . . . . .	<b>6</b>	
7 Add lines 5 and 6 . . . . .	<b>7</b>	<b>48,469.44</b>
8 <b>Advance requested.</b> Subtract line 7 from line 4. If zero or less, don't file this form . . . . .	<b>8</b>	<b>112,143.20</b>

**Third-Party Designee** Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.  **Yes.** Complete below.     **No**

Designee's name ▶ ALLYSON GARRETT and phone number ▶ 9194791442

Select a 5-digit personal identification number (PIN) to use when talking to the IRS ▶ 4 0 7 7 2

**Sign Here** Under penalties of perjury, I declare that I have examined this form, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Your signature Date 5/18/20 Printed title Executive Director

Printed name \_\_\_\_\_ Best daytime phone \_\_\_\_\_

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	PTIN	Check <input type="checkbox"/> if self-employed
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

**How To File** Fax your completed form to 855-248-0552.

4700 Falls of Neuse Road  
Suite 400  
Raleigh, NC 27609



300 West Morgan Street  
Suite 1450  
Durham, NC 27701

## Thomas, Judy & Tucker, P.A.

Certified Public Accountants

May 13, 2020

To the Board of Directors  
The Exploris School

We are pleased to confirm our understanding of the services we are to provide The Exploris School for the year ended June 30, 2020. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of The Exploris School as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement The Exploris School's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to The Exploris School's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.

We have also been engaged to report on supplementary information other than RSI that accompanies The Exploris School's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) Schedule of expenditures of federal awards.
- 2) Budgetary Schedules

### Audit Objectives

The objective of our audit is the expression of opinions as to whether your 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 supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

The Exploris School  
 May 13, 2020  
 Page 2

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Directors of The Exploris School. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will 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 reports, or we may withdraw from this engagement.

#### **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 judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable 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 government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. 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 on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. 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, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may



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bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal and state awards; federal and state award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, 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 the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation 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 the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. 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 AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of The Exploris School's compliance with provisions of applicable laws, regulations, 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*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal and state statutes, regulations, and the terms and conditions of federal and state awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of The Exploris School's major programs. The purpose of these procedures will be to express an opinion on The Exploris School's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

#### **Other Services**

We will prepare the Organization's federal information return for the year ended June 30, 2020 based on information provided by you. We will also assist in preparing the financial statements, schedule of expenditures of federal and state awards, and related notes of The Exploris School in conformity with U.S. generally accepted accounting principles and the Uniform Guidance, as described in the *Audit Manual for Governmental Auditors in North Carolina*, and the State Single Audit Implementation Act based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform these services in accordance with applicable professional standards.

We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statements, schedule of expenditures of federal and state awards, and related notes and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will

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advise management with regard to tax positions taken in the preparation of the tax return, but management must make all decisions with regard to those matters.

### **Management Responsibilities**

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal and state awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal and state awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal and state statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management 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 as a whole.

You are 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 government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review at the start of the audit.

You are responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal and state awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal and state awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal and state awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal and state awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal and state awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of

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measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal and state awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other 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, attestation engagements, performance audits, 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, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal and state awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal and state awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal and state awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the data input form and all other Local Government Commission of the State of North Carolina (LGC) required documents. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal and state awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted by October 31, 2020.

We will provide copies of our reports to The Exploris School; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Thomas Judy & Tucker, P.A. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to North Carolina Department of Public Instruction or its designee, a federal and State agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Thomas Judy & Tucker, P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These

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parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the LGC or the North Carolina Department of Public Instruction. If we are aware that a federal and state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in September 2020 and to issue our reports no later than October 31, 2020. Amanda P. Habich, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our estimated fees for the audit and financial statement preparation will be \$13,500 (as disclosed in the audit contract mandated by the State) and for the tax return will be \$1,700. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. .

No indebtedness of any kind, incurred or created by The Exploris School shall constitute an indebtedness of the State or its political subdivisions and no indebtedness of The Exploris School shall involve or be secured by the faith, credit or taxing power of the State or its political subdivisions.

We appreciate the opportunity to be of service to The Exploris School and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,  
Thomas Judy & Tucker, P.A.

*Amanda P. Habich, CPA*

Amanda P. Habich, CPA

RESPONSE:

This letter correctly sets forth the understanding of The Exploris School.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**The Exploris School - fee breakdown**

<b>Invoice</b>	<b>Date</b>	<b>School</b>	<b>Foundation</b>	<b>Total</b>
<b>Total due for the year - audit</b>		10,800	2,700	13,500
<b>Total due for the year - tax return (billed separately)</b>		1,700	1,400	3,100