



# The Exploris School

## Regular

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### Date and Time

Tuesday February 23, 2021 at 4:30 PM EST

### Location

Board meetings are currently virtual until further notice.

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Topic: Exploris School Board Mtg

Time: Feb 23, 2021 04:30 PM Eastern Time (US and Canada)

Every month on the Fourth Tue, until Mar 23, 2021, 2 occurrence(s)

Feb 23, 2021 04:30 PM

Mar 23, 2021 04:30 PM

Please download and import the following iCalendar (.ics) files to your calendar system.

Monthly:

[https://us02web.zoom.us/meeting/tZ0ude6hqD8sG9MaseS44XAEVamcAoljENhK/ics?](https://us02web.zoom.us/meeting/tZ0ude6hqD8sG9MaseS44XAEVamcAoljENhK/ics?icsToken=98tyKuGhrTktE9KRthiARpx5A4joKPPwpildjfpwnQzgMHQHWiLTAONPMZNwOdL1)

[icsToken=98tyKuGhrTktE9KRthiARpx5A4joKPPwpildjfpwnQzgMHQHWiLTAONPMZNwOdL1](https://us02web.zoom.us/meeting/tZ0ude6hqD8sG9MaseS44XAEVamcAoljENhK/ics?icsToken=98tyKuGhrTktE9KRthiARpx5A4joKPPwpildjfpwnQzgMHQHWiLTAONPMZNwOdL1)

Join Zoom Meeting

<https://us02web.zoom.us/j/89327964617>

Meeting ID: 893 2796 4617

One tap mobile

+13126266799,,89327964617# US (Chicago)

+19292056099,,89327964617# US (New York)

Dial by your location

+1 312 626 6799 US (Chicago)

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

+1 346 248 7799 US (Houston)

+1 669 900 6833 US (San Jose)

+1 253 215 8782 US (Tacoma)

Meeting ID: 893 2796 4617

Find your local number: <https://us02web.zoom.us/u/kdWwyuqmCD>

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### Agenda

	Purpose	Presenter	Time
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I. Opening Items			4:30 PM
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	Purpose	Presenter	Time
<b>A. Record Attendance</b>		Jerry Hwang	1 m
<b>B. Call the Meeting to Order</b>		Theo Kingsberry	
<b>C. Approve January Minutes</b>	Approve Minutes	Jerry Hwang	1 m
<b>D. Public Comment</b> PUBLIC COMMENT			15 m

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 elementary or middle school director, rather than the Board of Directors.

**II. Interim Leadership Report** **4:47 PM**

<b>A. Personnel and Operations</b>	Discuss	Deborah Brown and Amanda Northrup	20 m
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**A. Audit Report: Amanda Habich from Thomas Judy & Tucker**

**B. Personnel and Operations:**

- no new appointments or contract approvals requested
- Board approval is requested for the 2021-2022 proposed school calendar

**C. Interim Leadership Team Report**

- Lottery and Recruitment update
- Reopening Updates
- Academic growth: winter MAP testing

<b>B. Finance</b>	FYI	Koren Morgan	5 m
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	<b>Purpose</b>	<b>Presenter</b>	<b>Time</b>
<b>C. Board Business</b>	Discuss	Theo Kingsberry	10 m

Discussion Items

- What is the best way to share info remotely?
  - Needs: updating more frequently on some news
  - maybe use text messaging for updates?
- Clear expectations about responsibilities for reading, responding, and confidentiality in board business for items that are time sensitive and arise between meetings
- Shared doc w contact info, businesses, associations: a one-stop shop that can be updated by secretary

**III. Committee Reports**

1. Facilities
2. Governance
  1. Continuity plan for Board committees (task force?)
  2. Recruiting, Vetting, and Voting on potential new members
3. Educational Excellence
  1. Metrics of Academic Excellence
  2. Inward and Forward facing documents
4. Task Force on Culture & Climate
  1. Updates
  2. Discussion: who would the Board be responsible for governing/evaluating under any new models?

**IV. Closed Session** **5:22 PM**

<b>A. Closed Session</b>	Discuss	Theo Kingsberry	15 m
Legal and other issues			

**V. Closing Items** **5:37 PM**

<b>A. Adjourn Meeting</b>	Vote		
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# Cover Sheet

## Personnel and Operations

**Section:** II. Interim Leadership Report  
**Item:** A. Personnel and Operations  
**Purpose:** Discuss

**Submitted by:**

**Related Material:**

Draft 2021-2022 Calendar.pdf

\_Board Mtg Feb. 23 2021 ILT Report (1).pdf

Feb\_22\_2021\_Exploris Covid Decision Rubric (1).pdf

Middle School Plan B FAQ.pdf

Elementary Plan B FAQ.pdf

ACFrOgDCDknJNPg52MYmpcqsN1uIHPvxNifmPivZCXRRMR4IqpyjnJlnDzeVaDcTQ5CM0h7IWpQIkEU8wP1jDmxMDdFxG3Qw6qodL9caoOCVjKQhCYpEIZMwMtOLRVPL

\_Middle School Recess and Lunch Guidelines for Plan B.pdf

Recess and Lunch Guidelines for Plan B.pdf

Coming to school today one pager.pdf

Plan B Schedule\_ Elementary.pdf

Global Arts Plan B Weekly Schedule updated 2.15 - Sheet1.pdf

Middle School PPlan B arrival and dismissal.pdf

Exploris Duty Schedule Plan B Elem 2020-2021.pdf







Counselor Schedule\_ Plan B 20-21.pdf

# The Exploris School

## Projected Plan B Calendar 2020-2021



Based on a potential start date of March 8th

	Red: Grades K, 3, and 7 on campus		White: K-8 Virtual Days
	Orange: Grades 1, 4, and 6 on campus		Blue: Teacher Workday
	Yellow: Grades 2, 5, and 8 on campus		Green: Holiday

<p><b>12</b> Teacher Workday  <b>15</b> Teacher Workday  <b>29-31</b> Spring Break</p>	<p style="text-align: center;"><b>MARCH 2021</b></p> <table border="1"> <thead> <tr> <th>Mon</th> <th>Tue</th> <th>Wed</th> <th>Thu</th> <th>Fri</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> </tr> <tr> <td>8</td> <td>9</td> <td>10</td> <td>11</td> <td>12</td> </tr> <tr> <td>15</td> <td>16</td> <td>17</td> <td>18</td> <td>19</td> </tr> <tr> <td>22</td> <td>23</td> <td>24</td> <td>25</td> <td>26</td> </tr> <tr> <td>29</td> <td>30</td> <td>31</td> <td></td> <td></td> </tr> </tbody> </table>	Mon	Tue	Wed	Thu	Fri	1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	22	23	24	25	26	29	30	31			<p style="text-align: center;"><b>MAY 2021</b></p> <table border="1"> <thead> <tr> <th>Mon</th> <th>Tue</th> <th>Wed</th> <th>Thu</th> <th>Fri</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>3</td> <td>4</td> <td>5</td> <td>6</td> <td>7</td> </tr> <tr> <td>10</td> <td>11</td> <td>12</td> <td>13</td> <td>14</td> </tr> <tr> <td>17</td> <td>18</td> <td>19</td> <td>20</td> <td>21</td> </tr> <tr> <td>24</td> <td>25</td> <td>26</td> <td>27</td> <td>28</td> </tr> <tr> <td>31</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Mon	Tue	Wed	Thu	Fri						3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28	31					<p><b>13 &amp; 14</b> Teacher Workdays  <b>31</b> Holiday: Memorial Day</p>
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<p><b>1 &amp; 2</b> Spring Break  <b>5</b> Teacher Workday  <b>6-15</b> Virtual weeks for holiday quarantine</p>	<p style="text-align: center;"><b>APRIL 2021</b></p> <table border="1"> <thead> <tr> <th>Mon</th> <th>Tue</th> <th>Wed</th> <th>Thu</th> <th>Fri</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td>1</td> <td>2</td> </tr> <tr> <td>5</td> <td>6</td> <td>7</td> <td>8</td> <td>9</td> </tr> <tr> <td>12</td> <td>13</td> <td>14</td> <td>15</td> <td>16</td> </tr> <tr> <td>19</td> <td>20</td> <td>21</td> <td>22</td> <td>23</td> </tr> <tr> <td>26</td> <td>27</td> <td>28</td> <td>29</td> <td>30</td> </tr> </tbody> </table>	Mon	Tue	Wed	Thu	Fri				1	2	5	6	7	8	9	12	13	14	15	16	19	20	21	22	23	26	27	28	29	30	<p style="text-align: center;"><b>JUNE 2021</b></p> <table border="1"> <thead> <tr> <th>Mon</th> <th>Tue</th> <th>Wed</th> <th>Thu</th> <th>Fri</th> </tr> </thead> <tbody> <tr> <td></td> <td>1</td> <td>2</td> <td>3</td> <td>4</td> </tr> <tr> <td>7</td> <td>8</td> <td>9</td> <td>10</td> <td>11</td> </tr> <tr> <td>14</td> <td>15</td> <td>16</td> <td>17</td> <td>18</td> </tr> <tr> <td>21</td> <td>22</td> <td>23</td> <td>24</td> <td>25</td> </tr> <tr> <td>28</td> <td>29</td> <td>30</td> <td></td> <td></td> </tr> </tbody> </table>	Mon	Tue	Wed	Thu	Fri		1	2	3	4	7	8	9	10	11	14	15	16	17	18	21	22	23	24	25	28	29	30			<p><b>1-11</b> TBD: Likely to include EOG testing, crew days, and end of year celebrations  <b>11</b> Last Day of School, Early Release @ 12:15  <b>14 &amp; 15</b> Teacher Workdays</p>					
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**Please note:** This calendar is subject to change. If COVID community rates or other metrics improve, we may be able to modify our Plan B to have more students on campus at a time. If our community metrics get worse or we have a significant amount of staffing issues due to illness or quarantine, we may need to move some students to remote learning. We will provide as much notice as possible for any changes.

# COMING TO SCHOOL TODAY?



# 1

**PLEASE be on time!** Your teachers need to complete health screenings and still have time for today's plans!

# 2

**Wait in your car!** A staff member will greet you and do a quick temp. check and health screen

# 3

**Bring all your materials.** Check what supplies you will need for the planned activities

# 4

**WEAR A MASK.** Face coverings are required; nose and mouth must both stay covered. Students who struggle with this will be asked to call home for a pick up.

# 5

**Stay 6 feet apart!** Follow teacher directions and signs to stay safe!

## Counselor Schedule: Plan B 20-21

### Elementary Campus Coverage - for Duties

Coverage	Monday	Tuesday	Wednesday	Thursday
AM Duty (8:10-8:25)	Matt	Matt	Michelle	Lori
PM Duty (2:15-2:30)	Lori -if I can do Mon pm instead of Tues		Lori, Matt (?)	Matt (?)

### Middle Campus Coverage - for Duties

Coverage	Monday	Tuesday	Wednesday	Thursday
AM Duty	Michelle (8:05)	Michelle (8:05)		Michelle (8:05)
PM Duty				Lori

### Counseling Triage in case of a student crisis and on campus

Time Slots	Monday ES	Monday MS	Tuesday ES	Tuesday MS	Wednesday ES	Wednesday MS	Thursday ES	Thursday MS	Friday
8-9	Matt, Lori	Michelle	Matt	Michelle	Michelle	Lori	Matt, Lori	Michelle	Michelle
9-10	Lori, Matt	Michelle	Matt	Michelle	Michelle, Matt	Lori	Lori	Michelle	Michelle
10-11	Lori, Matt	Michelle	Matt	Michelle	Michelle, Matt	Lori	Lori	Michelle	Michelle
11-12	Lori, Matt	Michelle	Matt	Michelle	Michelle, Matt	Lori (11:30)	Matt (11:30)	Lori	Michelle
12-1	Lori	Michelle Matt	Matt	Lori	Lori, Matt	Michelle	Matt	Lori	Michelle Matt
1-2	Lori	Michelle Matt	Matt	Michelle Lori	Lori, Matt	Michelle	Matt	Lori	Michelle Matt
2-3	Lori	Michelle Matt	Michelle Matt	Michelle Lori Matt	Lori, Matt	Michelle	Matt	Lori	Michelle Matt

\*Lori virtual Tuesday

## Virtual

Counseling Work Hours by Campus for each counselor: Our internal document

Name	Monday	Tuesday	Wednesday	Thursday	Friday (Virtual)
Matt	ES -am duty (8:10-8:20) <u>ES-Title I- 2nd Grade</u> (8:30-12:30)	ES -am duty? (8:10-8:30) <u>ES -Title I - 4th Grade</u> (9:30-1:45)	Matt - 10 am arrive on campus <u>ES -Title I - 4th Grade</u> (11:30-3:30)	<u>ES -Title I - 3rd Grade</u> (11:30-3:30)	
Lori	8-3:00 on ES  (ES pm duty - would it be possible to do Mon instead of Tues?) (2:15-2:30)	<b>Virtual all day</b>	8-11:45 MS 12-3pm ES  ES pm duty (2:15-2:30)	8-10:45 ES ES am duty  11-3 MS	<b>Does not work on Fridays</b>
Michelle	MS: 8:05-12:00 Duty	MS:8:05-12:00 Duty	ES:8:05-12:00	MS: 8:05-12:00	8:10-12:00

**Locations for Counselors:**

**Matt** is 3-5 work room or will push in with certain grade levels

**Lori** in Art room w/ Amanda or look at art room closet (speak w/ Karen about music supplies)

**Michelle** in the big office at the middle school

**Questions:**

Matt-Slight change to Title I services to support their virtual learning - it may be responsible - getting a check in from Matt versus - more intensive services...how does this impact the total number of students being served in Title I - could we open it up to more kiddos???

**Amanda**-Do Title I hours on campus need to link up with Plan B school hours now?? Thoughts?

Matt/Michelle-What to do if Title I kids are not on campus kids - but instead are still where parents chose to keep them full time virtual??

**All need to work this out together**-Chart of crisis response including all staff. List of which staff on campus which week Teaching partners, and EC staff too---michelle D - **trained in seclusion and restraint- make list?**

**Amanda**-Can counseling switch from Tuesday afternoon dismal to covering Monday dismissal???- elementary question

**Amanda**-Could there be flexibility in covering another pm duty versus am duty???



**Collab with IST**-Virtual office hours or on campus office hours depending on each of our available times versus when staff actually have planning times to access us - if they line up or is there a way to help them line up?? Is this even something they desire or need before we bend over backwards trying to offer (basically the idea of how to build relationships w/ middle school staff so they know we are supporting them as well as ES)

**Amanda**-Could we have a partner with EC and/ or Lori, Michelle to help cover Title I if a student crisis (while in person on campus) occurs - who would respond and who would cover kids in Title I at that point?? So counseling programmatically how do we want to structure crisis response on campus??

Summary

	M	T	W	Th
Elem	Matt & Lori	Matt	Michelle D. & Matt	Matt & Lori
MS	Michelle D. PM Virtual: Michelle D.& Matt	Michelle D. PM Virtual: Michelle D. & Lori	Lori PM Virtual: Michelle D.	Michelle D. & Lori PM Virtual: Michelle D. & Matt



# The Exploris School 2021-2022

Key		JANUARY 2022							3 Teacher Workday																																																																																																		
<p><span style="display:inline-block; width:15px; height:15px; background-color:lightgreen; border:1px solid black;"></span> = Holiday/Vacation</p> <p><span style="display:inline-block; width:15px; height:15px; background-color:lightblue; border:1px solid black;"></span> = Teacher Workdays</p> <p><span style="display:inline-block; width:15px; height:15px; background-color:yellow; border:1px solid black; text-align:center; line-height:15px;">★</span> = First Day of School</p> <p><span style="display:inline-block; width:15px; height:15px; border:1px solid black; border-style:dashed;"></span> = Early Dismissal @ 12:15, no after school care</p>		<table border="1"> <thead> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td></tr> <tr><td>2</td><td>W</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td></tr> <tr><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td></tr> <tr><td>16</td><td>H</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td></tr> <tr><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td></tr> <tr><td>31</td><td>31</td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>							S	M	T	W	Th	F	S							1	2	W	4	5	6	7	8	9	10	11	12	13	14	15	16	H	18	19	20	21	22	23	24	25	26	27	28	29	31	31						<p>17 MLK Day &amp; National Day of Service</p> <p><b>18 Innovation Day</b></p> <p>S - 19</p> <p>T - 20</p>																																																	
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<p><b>5 &amp; 6</b> New Staff Orientation</p> <p><b>9-13</b> Teacher Workdays</p> <p><b>12</b> Open House</p> <p><b>16</b> 1st Day for Students</p> <p>S - 12</p> <p>T - 17</p>		<table border="1"> <thead> <tr><th colspan="7">AUGUST 2021</th></tr> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td>1</td><td>2</td><td>3</td><td>4</td><td>W</td><td>W</td><td>7</td></tr> <tr><td>8</td><td>W</td><td>W</td><td>W</td><td>W</td><td>W</td><td>14</td></tr> <tr><td>15</td><td>★</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td></tr> <tr><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td></tr> <tr><td>29</td><td>30</td><td>31</td><td></td><td></td><td></td><td></td></tr> </tbody> </table>							AUGUST 2021							S	M	T	W	Th	F	S	1	2	3	4	W	W	7	8	W	W	W	W	W	14	15	★	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31					<table border="1"> <thead> <tr><th colspan="7">FEBRUARY 2022</th></tr> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr> <tr><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td></tr> <tr><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>W</td><td>19</td></tr> <tr><td>20</td><td>W</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td></tr> <tr><td>27</td><td>28</td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table> <p>18 Teacher Workday for Parent/Student Conferences</p> <p>21 Teacher Workday</p> <p>S - 18</p> <p>T - 20</p>	FEBRUARY 2022							S	M	T	W	Th	F	S			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	W	19	20	W	22	23	24	25	26	27	28					
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## The Exploris School 2021-2022

1. Must have a minimum of 185 days OR **1,025 hours** of instruction.
2. Must have at least nine (9) teacher workdays.
3. Have a minimum of ten (10) annual vacation leave days.
4. Veterans Day shall be a holiday for all public school personnel and for all students enrolled in the public schools.

Historical number of days:

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018
Student Days	174	174	174	175	177.5
Teacher Days new staff have 2 additional	192	192	192	193	192

- 1,025 hours = 164 full days

### Holidays

Yom Kippur Sept 16

Rosh Hashanah Sept 7 and 8

Eid al Fitr May 3

Easter April 17

### WCPSS Calendars

[Traditional](#)

[Modified](#)

## Elementary Plan B FAQ

### ***Who is making the 3 groups for our grade?***

You know your students and their needs best, so crew teachers are making those lists. Please try to meet the grouping recommendations provided by the EC staff. Looking at the forms, some grades will end up with a group or two of 11 students.

### ***What happens during arrival and dismissal?***

[Here is the duty schedule](#). During arrival and dismissal, teachers should be in their classrooms supervising students. The drop off location is moving to the steps by the art room. 3-5 students will enter the building through the art room. K-2 students will walk around on the ramp to the K-2 door.

### ***What do I do if a student can't keep their mask on?***

Keeping their mask on properly is **essential** for safety. Students who can't wear masks properly will need to switch to fully virtual learning. When this happens due to behavioral issues, immediately call for a support person to escort the student to the office and we will send them home. Use the hangout for your rotation (not created yet).

### ***What if a student needs a smaller mask or a new mask?***

We have a bunch of child-sized masks. Send a message on the hangout for your rotation (not created yet) and a support person will bring you a mask for the student.

### ***What's the schedule?***

[The day is divided into 2 hour blocks](#). Teachers will rotate every two hours to a different group. Here's the full schedule.

### ***What is the schedule for Fridays?***

Nothing changes. We will have virtual Explorations and your instruction.

### ***Can we use the hooks in the hallway?***

No. Students need to keep their materials with them at their seat.

### ***Do we have to stay on campus during planning?***

No. You are welcome to go home for planning (2:30-4:00).

### ***Do we have to teach every subject?***

No. Use the 4 days of in-person to do the things your students will most benefit from. Consider the types of things that are most challenging to do virtually.

### ***Will there be EC Services? Will the EC schedule change?***

Yes! The 3-5 students will have EC in the multipurpose room, and K-2 in the EC room. The schedule is likely to change, however, **you do not need to plan around their schedule for in-person weeks**. They should have a schedule ready soon, but would love for crew teachers to share their Plan B schedules first so they can try to work around them as much as possible.

### ***Will there be Fletcher and Jill's services?***

No. Fletcher and Jill will continue to serve your grade during virtual weeks, but we can't make it happen during in-person weeks due to scheduling issues.

***What are the rules for recess and lunch?***

[Here they are!](#) I am asking folks to sign up for their recess and lunch times/locations so that only one group is present at a time. You'll find those sign ups in the document linked here, and also in the Front Desk Classroom.

***What should the teaching partner be doing?***

The teaching partner should continue supporting the grade in whichever way best meets the needs of the group. In addition, the teaching partner should be scheduled to meet with the virtual students every day.

***Who makes the plans for the non-GA things that the GA teacher will be doing?***

Crew teachers make these plans. You will plan the Morning Meeting and anything else they need to do.

***What are the 100% virtual students doing?***

You should provide them with work for the week, plus a daily live session with your teaching partner if you have one.

***What time is dismissal?***

2:15-2:30

***What about bathroom breaks?***

You should schedule in plenty of bathroom/hand washing breaks. Students should not be in the halls unmonitored, so group bathroom breaks are ideal. Be sure to schedule them out so that each of the 3 groups has their own times and there's no overlap. This might mean a bathroom break as often as every hour.

***How can I get help from a support person?***

Michael, Amanda, and Jill will be on campus daily. Also, counseling and Michelle P will be present at least some of the time. If you need support you can message the individual directly via hangouts OR you can send a message to the hangouts group for your rotation as an "all call" for help from any available person (not created yet, but coming soon).

***Can we use the hooks in the hallway?***

No. Students need to keep their materials with them at their seat.

***Can students drink from a water bottle?***

Water fountains are closed, but students can bring a filled water bottle. They can drink from their bottle while at their table since they are 6 feet apart. However, they need to raise their hands and ask for permission to remove their mask.

***Will we still have an asynchronous day?***

Yes! On the weeks you are virtual, Wednesday is still asynchronous. When you are in-person, you will **not** have an asynchronous day.

***Can our whole grade teach the same subject at the same time?***

Sure, if you can make it work in your schedule.

***What happens if a student feels sick during the day?***

The student needs to go to the quarantine room (Amanda's office). You can either send them with your teaching partner or use your rotations hangout to call for a support person to escort them. Any kid feeling sick will be quarantined and sent home regardless of temperature.

***What happens if I feel sick?***

You should leave immediately. Message Amanda for coverage.

***What happens if I feel sick the night before or need to quarantine?***

- Message Amanda as soon as possible
- If you can, call one of the subs on our list
- Fill out the leave form as soon as it's convenient
- We may need to cancel your grade level for that day or longer if we cannot provide in-person coverage. We are very, very tight on personnel for coverage.

**Exploris Elementary Duty Schedule****2020-2021***Walkie-Talkies should be charged and turned on to channel 14***Rotation 1: K & 3rd Grade**

	<b>Monday</b>	<b>Tuesday</b>	<b>Wednesday</b>	<b>Thursday</b>
<b>Mornings 8:10-8:25</b>				
<b>Temperature</b>	Amanda Michael	Amanda Michael	Amanda Michael	Amanda Michael
<b>Art Room Door/Hand Sanitizer</b>	Jill	Jill	Jill	Jill
<b>3-5 Hallway</b>	Allie	Allie	Allie	Allie
<b>Ramp</b> 2 people	Matt Lauren	Matt Lauren	Michelle D Michele B	Lori Michele B
<b>K-2 Door</b> No walk-ups. Send parents to carpool.	Alyssa	Alyssa	Alyssa	Alyssa
<b>Alternates</b>	MP? Megan	MP? Megan	MP? Megan	MP? Megan
<b>Afternoons 2:15-2:30</b>				
<b>Driveway Entrance</b>	Amanda	Amanda	Amanda	Amanda
<b>Car Doors</b>	Jill Lori	Jill Michele B	Lori Michele B	Matt Michele B
<b>K-2 Door</b> No walk-ups. Just keep kids moving	Michael	Michael	Michael	Michael
<b>Alternates</b>	Megan	Megan	Megan	Megan

**Exploris Elementary Duty Schedule****2020-2021***Walkie-Talkies should be charged and turned on to channel 14***Rotation 2: 1st & 4th Grade**

	<b>Monday</b>	<b>Tuesday</b>	<b>Wednesday</b>	<b>Thursday</b>
<b>Mornings 8:10-8:25</b>				
<b>Temperature</b>	Amanda Michael	Amanda Michael	Amanda Michael	Amanda Michael
<b>Art Room Door/Hand Sanitizer</b>	Jill	Jill	Jill	Jill
<b>Ramp</b> 2 people	Matt Michele B	Matt Michele B	Michelle D Michele B	Lori Michele B
<b>K-2 Door</b> No walk-ups. Send parents to carpool.	Alyssa	Alyssa	Brianne	Brianne
<b>Alternates</b>	MP? Mariah	MP? Mariah	MP? Mariah	MP? Mariah
<b>Afternoons 2:15-2:30</b>				
<b>Driveway Entrance</b>	Amanda	Amanda	Amanda	Amanda
<b>Car Doors</b>	Lori Michele B	Brianne Michele B	Lori Brianne	Matt Brianne
<b>K-2 Door</b> No walk-ups. Just keep kids moving	Michael	Michael	Michael	Michael
<b>Alternates</b>	MP? Mariah	MP? Mariah	MP? Mariah	MP? Mariah



**Exploris Elementary Duty Schedule****2020-2021***Walkie-Talkies should be charged and turned on to channel 14***Rotation 3: 2nd & 5th**

	<b>Monday</b>	<b>Tuesday</b>	<b>Wednesday</b>	<b>Thursday</b>
<b>Mornings 8:10-8:25</b>				
<b>Temperature</b>	Amanda Michael	Amanda Michael	Amanda Michael	Amanda Michael
<b>Art Room Door/Hand Sanitizer</b>	Jill	Jill	Jill	Jill
<b>Ramp</b> 2 people	Matt Lauren	Matt Lauren	Michelle D Lauren	Lori Lauren
<b>K-2 Door</b> No walk-ups. Send parents to carpool.	Brianne	Brianne	Brianne	Brianne
<b>Alternates</b>	MP? Lyndsey	MP? Lyndsey	MP? Lyndsey	MP? Lyndsey
<b>Afternoons 2:15-2:30</b>				
<b>Driveway Entrance</b>	Amanda	Amanda	Amanda	Amanda
<b>Car Doors</b>	Lori Brianne	Lauren Brianne	Lori Lauren	Matt Lauren
<b>K-2 Door</b> No walk-ups. Just keep kids moving	Michael	Michael	Michael	Michael
<b>Alternates</b>	MP? Lauren	MP? Lyndsey	MP? Brianne	MP? Brianne

## The Exploris School Covid Reopening Considerations

**Date of Checkpoint:** February 22, 2021

**Date of Next Checkpoint:** March 15 , 2021

**Overview:** Due to the global pandemic, Exploris has been in remote learning (Plan C) since March 2020. A task force consisting of staff, board members, and parents has been meeting regularly to review a variety of metrics and plan for a safe return to on-campus learning. Below you will find the general framework and indicators that have guided our decision making process. In an effort to increase communication, we will review the indicators, color code the readiness level, and publish our decision to our community at each designated checkpoint. If you have questions please email [leadership@exploris.org](mailto:leadership@exploris.org)

**How to Use this Document:** Review the different categories that help determine whether or not students and staff can safely return to a regular schedule of in-person learning. Each category has descriptions of the specific items and then is color-coded for whether we have minimal readiness (**red**), moderate readiness (**yellow**), or substantial readiness (**green**.)

**Summary of Decision:** With careful consideration of the new CDC guidelines and after evaluating whether we can “strictly implement all mitigation strategies” as recommended, the Reopening Task Force is recommending a transition to our Plan B hybrid model beginning March 8th based on the rubric below. We will be reviewing all expectations with both staff and families, and asking families to sign strict agreements that their student(s) will abide by the safety measures of masking, distancing, and washing if they choose to come to campus for in-person learning activities.

## The Exploris School Covid Reopening Considerations

Date of Checkpoint: February 22, 2021

Date of Next Checkpoint: March 15 , 2021

Public Health & School Metrics			
<i>Exploris enrollment includes staff and students from Wake, Johnston, Durham, Edgecomb, Chatham, and Granville counties.</i>			
Indicator	Substantial Readiness	Moderate Readiness	Minimal Readiness
<p><a href="#">Test Positivity % for NC &amp; Wake</a> (7 Day Average)</p> <p>Metrics based on <a href="#">CDC Indicators and Thresholds</a> (Updated thresholds released on 2/12/21 See Indicators of Community Transmission Section)</p> <p>New Metric from CDC: Total new cases in Wake County per 100,000 persons in the past 7 days using <a href="#">CDC Tracker</a></p>	<p>&lt;3% Lowest risk of transmission in schools—Updated to &lt;5% Low Risk</p>	<p>3%-8% Lower/moderate risk of transmission in schools—Updated to Moderate Risk 5%-7.9%</p> <p>NC State 5.9% Wake 6.0%</p>	<p>&gt;8% Higher/highest Risk of transmission in schools Updated to Substantial/High Risk &gt; 8%</p> <p>Total new cases in Wake is 182.59 /100k</p>
<p><a href="#">Covid 19 County Alert System</a>- uses a combination of three metrics: case rate, the percent of tests that are positive, and hospital impact within the county</p>	<p><b>Yellow:</b> Significant Community Spread</p> <p>Follow the requirements in existing <a href="#">Executive Orders</a> and <a href="#">NCDHHS guidance</a></p>	<p><b>Orange: Substantial Community Spread</b></p> <p>Do even more to slow the spread of COVID-19 in the community</p>	<p><b>Red:</b> Critical Community Spread</p> <p>Do even more to slow the spread of COVID-19 in the community</p>
<p><a href="#">Wake County Covid Metrics Information</a> (14 day Trend)</p>	<p><b>Metrics tracked by the county are trending downward</b></p>	<p><b>Metrics tracked by the county are flat</b></p>	<p>Metrics tracked by the county are trending upward</p>

## The Exploris School Covid Reopening Considerations

**Date of Checkpoint:** February 22, 2021

**Date of Next Checkpoint:** March 15 , 2021

<p><b>Trends in Comparable NC Districts/Charter Schools Dashboards from other districts:</b></p> <p><a href="#">Wake County</a>      <a href="#">Johnson County</a>  <a href="#">Durham County</a>    <a href="#">Lee County</a>  <a href="#">Orange County</a>    <a href="#">Harnett County</a>  <a href="#">NC K-12 School Clusters</a>  <a href="#">Harvard Global Health Institute</a> (Used by Outward Bound )</p>	<p>Comparable Districts/Schools open under Plan A (In-Person) with minimal evidence of clusters and secondary spread</p>	<p><b>Comparable Districts/Schools open under Plan B (Hybrid) with minimal evidence of clusters and secondary spread</b></p>	<p>Comparable Districts/Schools open under Plan A or B with evidence of clusters and secondary spread</p>
<p><b>Notes related to public health &amp; school metrics:</b> On 2/12/21 the CDC updated the indicators and threshold based on most recent research and provided recommendations by grade band. We updated our rubric to reflect these changes which included shifting percent positive thresholds and adding cases per 100,000 people. These two metrics indicated a recommendation to open K-5 in hybrid and 6-8 in hybrid <i>only if we have the ability to follow strict mitigation strategies</i> (masks, distancing, hand washing, cleaning, and contact tracing). There was conversation about making a different recommendation K-5 and 6-8 but in the end the team agreed the decision should be K-8. Teachers become eligible for the first dose of vaccines this week however actually getting appointments for all has been challenging. While our return to campus is not dependent upon vaccination it is a factor that will decrease teacher stress and allow us much greater flexibility with staffing.</p>			

Readiness of Classrooms and PPE			
Indicator	Substantial Readiness	Moderate Readiness	Minimal Readiness
<p><b>Facilities</b>                      Buildings meet safety standards including:  <input type="checkbox"/> Clearly defined and distanced work spaces for every adult and student within the buildings</p>	<p><b>&gt;90% of areas within the buildings meet safety standards</b></p>	<p>60-90% of areas within the buildings meet safety standards</p>	<p>&lt;60% of areas within the buildings meet safety standards</p>

## The Exploris School Covid Reopening Considerations

**Date of Checkpoint:** February 22, 2021

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<ul style="list-style-type: none"> <li><input type="checkbox"/> Visual marking for traffic flow that meet distancing guidelines</li> <li><input type="checkbox"/> Signage in place</li> <li><input type="checkbox"/> Protective Shields in place</li> <li><input type="checkbox"/> Designated Temperature/screening areas with ample supplies near each entrance</li> </ul>			
<p><b>HVAC Ventilation/Filtration</b> Each learning space has:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Air filters changed on recommend schedule</li> <li><input type="checkbox"/> Air Handler <b>w/ directions</b></li> <li><input type="checkbox"/> Windows that can stay opened as often as possible</li> </ul>	<p><b>&gt;90% of areas within the buildings meet ventilation standards</b></p>	<p>60-90% of areas within the buildings meet ventilation standards</p>	<p>&lt;60% of areas within the buildings meet ventilation standards</p>
<p><b>Infection Control &amp; PPE Supplies</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Hand sanitizer pumps in every space</li> <li><input type="checkbox"/> Clearly designated and stocked cleaning/PPE area in each space</li> <li><input type="checkbox"/> Backup cleaning supplies and PPE to replenish for at least 60 days</li> <li><input type="checkbox"/> Screening procedures in place with designated and trained staff</li> <li><input type="checkbox"/> Robust processes and resources in place to ensure effective reporting, contact tracing, and quarantining</li> <li><input type="checkbox"/> Robust processes and resources in place to respond to potential outbreaks/clusters</li> <li><input type="checkbox"/> Ongoing partnership with DHHS/Other Health Experts</li> </ul>	<p><b>&gt;90% of criteria meets infection control standards</b></p>	<p>60-90% of criteria meets infection control standards</p>	<p>&lt;60% of criteria meets infection control standards</p>

## The Exploris School Covid Reopening Considerations

**Date of Checkpoint:** February 22, 2021

**Date of Next Checkpoint:** March 15 , 2021

**Notes related to readiness of classrooms and PPE:** Due to the physical limitations of our buildings (smaller classrooms, crowded hallways, lack of office spaces, and lack of larger spaces where we might spread out) it is likely that space and physical distancing will be an ongoing issue for us to creatively problem solve. Need to think through back-up plans if issues with heating/air arise and impact the usability of any spaces. We have cleared out some storage and janitor closets to create additional workspaces. A counseling support plan and locations have been finalized. Duty schedules that include designated staff for screening are drafted. A health attestation for families is being created. Sandwich board signs with reminders have been ordered to display in carpool lines.

Staffing & Scheduling			
Indicator	Substantial Readiness	Moderate Readiness	Minimal Readiness
<b>Family Readiness-</b> Return to In-Person Commitment form completed by families & cohorts formed	<b>All Forms &amp; Cohorts Complete</b>	Forms & Cohorts in Progress	Forms & Cohorts Not Completed
<b>Staff Health Accommodations &amp; Modifications</b>	Adequate staffing available to cover all qualifying exemptions & modifications without requiring additional duties from others	<b>Inadequate staffing available to cover all qualifying exemptions &amp; modifications without requiring additional duties</b>	Information not yet known
<b>Staffing-</b> Adequate staff available to support in-person, remote learning, and cover absences/quarantines	Adequate staff available	<b>Adequate staff available if some current positions are repurposed and/or substitutes are utilized</b>	Inadequate staff available

## The Exploris School Covid Reopening Considerations

**Date of Checkpoint:** February 22, 2021

**Date of Next Checkpoint:** March 15 , 2021

<p><b>Instructional Schedule</b></p> <p>A hybrid schedule has been developed with the following considerations:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> In-person numbers adhere to spacing and occupancy guidelines</li> <li><input type="checkbox"/> Maintains as much flexibility for grade levels as possible</li> <li><input type="checkbox"/> EC Services &amp; Interventions</li> <li><input type="checkbox"/> Reducing exposure as much as possible for staff especially those that work with multiple grade levels (GA, EC, counselors, support staff, administrators etc.)</li> <li><input type="checkbox"/> Balances academics and social-emotional needs</li> <li><input type="checkbox"/> Allows for adequate planning time</li> <li><input type="checkbox"/> Addresses the needs of students that remain fully virtual</li> <li><input checked="" type="checkbox"/> <b>Food Insecurity</b></li> <li><input type="checkbox"/> Transportation/Working Families Schedules</li> </ul>	<p><b>Schedule adequately addresses &gt;90% of the considerations</b></p>	<p>Schedule adequately addresses 60-90% of the considerations</p>	<p>Schedule adequately addresses &lt;60% of the considerations</p>
<p><b>Notes related to staffing &amp; scheduling:</b> Our current staffing plan would likely result in reverting back to virtual if the need for staff quarantines arises. We have been approving health accommodations as they have been received from doctors. This has required hiring staff/sub for additional hours. We anticipate Covid Vaccine appointments potentially impacting teacher absences as well. Our potential sub pool has decreased, but we will work to recruit more candidates. Interested parties should email <a href="mailto:mparkerson@exploris.org">mparkerson@exploris.org</a>. We have come up with some solutions to creatively address staff childcare issues that may arise from their own child being on a different school rotation. Our solutions around food insecurity have become unsustainable, so we are looking at new ways to address the issue.</p>			

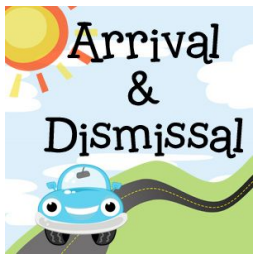
**The Exploris School Covid Reopening Considerations**

**Date of Checkpoint:** February 22, 2021

**Date of Next Checkpoint:** March 15 , 2021



Legend	On Campus	Remote														
	<b>Callie FT, others 3 week rotation</b>															
	Week 1 March 8	Week 2 March 15	Week 3 March 22	Week 4 April 5, Virtual	Week 5 April 12, Virtual	Week 6 April 19	Week 7 April 26	Week 8 May 3	<b>Weeks 9+ Still in Draft</b>	Week 9 May 10	Week 10 May 17	Week 11 May 24	Week 12 June 1(T-F)	Week 13 June 7	end	
K	Callie OC	Scarlet	Lisa	Week D*	Week D*	Karen OC	Scarlet	Lisa		Callie OC	Scarlet	Lisa				
1	Scarlet	Callie OC	Karen			Scarlet	Lisa OC	Karen		Scarlet	Callie OC	Karen				
2	Lisa	Karen	Callie OC			Lisa	Karen	Scarlet OC		Lisa	Karen	Callie OC				
3	Karen OC	Scarlet	Lisa			Callie OC	Scarlet	Lisa		Karen OC	Scarlet	Lisa				
4	Scarlet	Lisa OC	Karen			Scarlet	Callie OC	Karen		Scarlet	Lisa OC	Karen				
5	Lisa	Karen	Scarlet OC			Lisa	Karen	Callie OC		Lisa	Karen	Scarlet OC				



## Middle School Plan B Arrival and Dismissal

**Arrival: 7:45-8:15**

### **Basic Plan:**

- ALL students arrive through carpool
- 1 staff member greets the car and takes temperatures. If a student's temp is over 101.4, the student does not leave the car and the driver must escort home.
- 1 staff member is on sidewalk helping direct students to the building and making sure they stay 6 feet apart as they leave their car and go up towards the school
- 1 staff member stands in staircase door (by recycling) hold door open and sends kids up the stairs or to the 6th grade rooms 1 at a time)
- Possibly (if we have the people) 1 staff member at top of stairs to help monitor the halls
- Students go directly to their rooms
- Staff available for duty stations for arrival:
  - Crew teachers in classrooms and in doorways helping to watch the halls
  - Deb, Koren, Mary Margaret, any teaching partners, and any counselors on campus that day will be assigned to help with arrival (exact assignments to come soon)

**Dismissal: 2:00-2:15**

### **Basic Plan:**

- Students remain in classroom until their name is posted
- Staff members at duty stations outside will type in names to a google doc as cars arrive
- Teachers will project the list of names
- As each student's car is posted, teachers will send that carpool 1 at a time
- No Walk ups; parents must use carpool line
- We \*might\* be able to arrange a way for students to walk off campus and/or to accommodate bikers. We're working through the logistics of that tomorrow, so please stay tuned. We don't want unsupervised middle schoolers hanging around the foodhall, for example, and we are only dealing with about 60 or so students leaving vs. the usual 230 ish
- Staff available to help: Deb, Koren, Mary Margaret, any teaching partners, and any counselors on campus that day (exact assignments to come soon)
- Duty Stations:
  - Sidewalk near front of school w laptop, tablet, or phone to type in names (might need two)
  - Sidewalk near staircase doors (by recycling) to supervise students coming out
  - Parking lot to supervise kids getting into cars
  - Parking lot to help keep traffic moving



## Middle School Plan B FAQ

### ***What are some basic rules for being in the building?***

- Masks on at all time, over mouth AND nose (except when eating-- see below)
- MINIMIZE Movement. Students stay in one seat, in one class
- Staff should also minimize movement throughout the day. You will rotate classes but avoid lots of trips to the copy room, to your own desk, etc. Keep all of your personal belongings and lunches with you to minimize lots of people going in & out of small spaces.
- Use the hand sanitizer installed in every room upon entering each room
- Bookbags and all personal belongings stay with the student at their seat (no storage cubbies or hallways)
- Kids stay 6 feet apart.
- Bathrooms are 1 at time, no more than 2 waiting on marked spots in hall (see below)
- If a student is feeling sick or not complying, use the hangout and a support person will come get them
- Keep air purifiers on and where feasible, keep doors and windows open
- Materials are passed out to students (or collected) by staff (kids do not get up and move around the room)
- Students pack ALL their own trash back out with them
- Be outside where possible
- No need to sanitize spaces except after eating (this will be done daily by our cleaning crews.)
- Leave doors open when leaving the space at the end of the day.

### ***What happens during arrival and dismissal?***

These will both look very different from past years.

#### **Arrival:**

- NO DROP OFFS/WALK UPS. All students must be accompanied by an adult and screened before the adult leaves the student in our care for the day.
- The screening questions/attestations will happen at home to save arrival time and to recognize that some kids will be riding in a carpool without their own parent/guardian.
- Teachers will be in rooms supervising kids as they arrive; support staff will have assigned duties to assist with check ins

#### **Dismissal:**

- Students stay in rooms with their teacher
- Duty stations outside will check in cars and type in the names into a big Google doc

- Teachers will project the list and send kids, 1 at a time as they care called. (See more details on the link above)
- Once our numbers are low enough that we can keep any remaining kids socially distant, we will bring them to the parking lot of Wellness space in bad weather to wait for their rides.
- Teachers are done with their supervision duties once their students have been cleared from their rooms.

***Is there before or after care?***

No, no options for that at this time. No way to keep distancing and not enough people to staff it.

***What do I do if a student can't/won't keep their mask on?***

Keeping their mask on properly is **essential** for safety. Students who can't/won't wear masks properly will need to switch to fully virtual learning. When this happens due to behavioral issues, immediately call for a support person to escort the student to the office and we will send them home. There can be one warning for something like a slipping mask that can be quickly adjusted, but there are no warnings for refusal to comply. (We will be asking families to sign an agreement about all these policies.) Use the hangout for your rotation (not created yet). To quote Coach Eddie Hardin, "If you don't COMPLY, GOODBYE."

***What if a student needs a smaller mask or a new mask?***

We have a bunch of child-sized masks and disposable masks. Send a message on the hangout for your rotation (not created yet) and a support person will bring you a mask for the student.

***What is the schedule for Fridays?***

Fridays will be virtual for all students. Crews can plan coursework, activities, check ins, asynchronous, etc as they wish.

***Do we have to teach every subject?***

No. Use the 4 days of in-person to do the things your students will most benefit from. Consider the types of things that are most challenging to do virtually. Teams can plan for that in person time according to your own priorities.

***Do we have to stay on campus for planning?***

No. Your planning time is for you and your team. You may use it however and wherever you need. We will ask, however, that teachers stay in their rooms until most of the students are dismissed. (see above for "Dismissal.")

***Will there be EC Services? Will the EC schedule change?***

Yes! EC staff is working with teams to help craft schedules and will be on campus in rotating schedules to teach and support.

***Will there be Intervention & Counseling?***

Yes! We are working on the rotation and schedules. Interventions and some counseling groups may need to still meet virtually bc they have mixed groups of students. Counseling support will be on campus each day.

***What are the rules for recess and lunch?***

[Here they are!](#) I am asking folks to sign up for their recess and lunch times/locations so we don't have awkward traffic jams and need a dance-off to determine turf. You'll find those sign ups in the document linked here, and also in the Front Desk Classroom.

***What are the 100% virtual students doing?***

You should provide them with work for those 4 days, plus a daily live check in option at a time/s you specify.

***What about bathroom breaks?***

- Students can be released 1 at a time for bathroom
- They should use hand sanitizer upon reentering the room
- 1 student at a time in the bathroom
- If it's occupied, kids should wait outside on the marked dots
- If more than 2 students are waiting, the 3rd to arrive should return to class and try again in a few minutes

***How can I get help from a support person?***

Deb, Mary Margaret, and Koren will be on campus each day. Also, counseling and Michelle P will be present at least some of the time. If you need support you can message the individual directly via hangouts OR you can send a message to the hangouts group for your rotation as an "all call" for help from any available person (not created yet, but coming soon).

***Can we use the hooks in the hallway?***

No. Students need to keep their materials with them at their seat.

***Can students drink from a water bottle?***

Water fountains are closed, but students can bring a filled water bottle. They can drink from their bottle while at their table since they are 6 feet apart. However, they need to raise their hands and ask for permission to raise (rather than remove) their mask.

***What happens if a student feels sick during the day?***

The student needs to go to the quarantine room (portioned off section of the media center). You can either send them to walk downstairs or use your rotations hangout to call for a support person to escort them. Any kid feeling sick will be quarantined and sent home regardless of temperature.

***What happens if I feel sick during the day?***

You should leave immediately. Message Deb for coverage. We are finalizing all the other logistics and requirements!

***What happens if I feel sick the night before or need to quarantine?***

- Message Deb as soon as possible
- If you can, call one of the subs on our list
- Fill out the leave form as soon as it's convenient
- We may need to cancel your class for that day or longer if we cannot provide in-person coverage. We are very, very tight on personnel for coverage.

**NEW Questions:**

***Can we take our groups outside for instruction/activities?***

Yes, absolutely! If this is the plan for your grade level, we will set up the traffic flow pattern to minimize students passing each other in the halls/passing other classes. Depending on where your base room is, there will be a different exit pattern (kind of like fire drills.)

***Do kids have to stay at their desks?***

Yes, where possible. However, they can (and should!!) have stretch breaks, use wobble stools, etc. Minimize students movement into other spaces, but they should be given chances (maybe even guided by the teacher) to stand up, move, shake out their feet, stretch, etc. Consider maybe a few moments of stretching/energizing every 30-60 minutes.

Elementary Plan B Schedule

- 1 grade in each building at a time, with 1 week in person and 2 weeks remote.
- We run a 4 day academic week, with Fridays being synchronous virtual + Explorations
- Dismissal will be 2:15-2:30
- Two GA teachers on campus full time 4 days a week
- Admin/support on campus full time 4 days per week
- Each room has about 8-10 students
- Kids stay put in one location; teachers move
- When in person, **there will be no Fletcher or Jill services for those kids that week**
- **Work in Progress:** Scheduling of Counseling and Instructional Coach

**At-A-Glance**

Week 1 - Kindergarten and 3rd grade on campus + 2 GA teachers

Week 2 - 1st grade and 4th grade on campus + 2 GA teachers

Week 3 - 2nd grade and 5th grade on campus + 2 GA teachers

**Wk 1: March 8-12** (teacher workday Mar 12)

Staff On-Site: Amanda, Michael, Jill, Counseling Team, MP, Alyssa, Lauren (M, T), Michele B (W, Th), Jen, Jacquetta, Megan, Ashley, Robert, Allie, Callie, Karen

	K Group 1 Kinder room	K Group 2 1st room	K Group 3 2nd room	3rd Group 1 3rd room	3rd Group 2 4th room	3rd Group 3 5th room
8:10-8:30	Arrival					
8:30-9:00 Morning Mtg	Callie Mm, GA, something else if needed	Jen	Jacquetta	Karen MM, GA, independent work	Robert	Ashley
9:00-9:45						
9:45-10:30						
10:30-11:15	Jacquetta	Callie GA, lunch, recess	Jen	Ashley	Karen GA, lunch, recess	Robert
11:15-12:00						
12:00-12:30						
12:30-1:15	Jen	Jacquetta	Callie Recess, GA, dismissal	Robert	Ashley	Karen Recess, GA, dismissal
1:15-2:00						
2:00-2:30 Pack up & Dismissal						

2:30-4:00	Planning
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**Wk 2: March 15-19** (teacher workday March 15)

On-site: Amanda, Michael, Jill, Counseling Team, MP, Michele B, Alyssa (M,T), Brianne (W, TH), Daniel, Martha, Mariah, Maggie, Annah, Lisa, Callie

	1st Group 1 Kinder room	1st Group 2 1st room	1st Group 3 2nd room	4th Group 1 3rd room	4th Group 2 4th room	4th Group 3 5th room
8:10-8:30	Arrival					
8:30-9:00 Morning Mtg	Callie Mm, GA, something else if needed	Daniel	Martha	Lisa MM, GA, independent work	Annah	Maggie
9:00-9:45						
9:45-10:30						
10:30-11:15	Martha	Callie GA, lunch, recess	Daniel	Maggie	Lisa GA, lunch, recess	Annah
11:15-12:00						
12:00-12:30						
12:30-1:15	Daniel	Martha	Callie Recess, GA, dismissal	Annah	Maggie	Lisa Recess, GA, dismissal
1:15-2:00						
2:00-2:30 Pack up & Dismissal						
2:30-4:00	Planning					

**Wk 3: March 22-26** (note: Leah needs a sub for Monday)

On-site: Amanda, Michael, Jill, Counseling Team, MP, Brianne, Lauren, Adele, Rachel, Lyndsey, Leah, Tom, Callie, Scarlet

	2nd Group 1 Kinder room	2nd Group 2 1st room	2nd Group 3 2nd room	5th Group 1 3rd room	5th Group 2 4th room	5th Group 3 5th room
	<b>Abdulla</b> <b>Erica</b> <b>Jackson</b>	<b>Omar B</b> <b>Merritt B</b> Touré	<b>Levi</b> <b>Nehemiah</b> Addy			



	Spencer Avery RM Harrison Nonso Sawyer Kenzie Ben	Emi Matthew CeCe Colton Cora Mae Finn Molly	Charlie Jaxson Nevin Zoriana Nicholas Jonna			
8:10-8:30	Arrival					
8:30-9:00 Morning Mtg	Callie Mm, GA, something else if needed	Adele	Rachel	Scarlet MM, GA, independent work	Leah	Tom
9:00-9:45						
9:45-10:30						
10:30-11:15	Rachel	Callie GA, lunch, recess	Adele	Tom	Scarlet GA, lunch, recess	Leah
11:15-12:00						
12:00-12:30						
12:30-1:15	Adele	Rachel	Callie Recess, GA, dismissal	Leah	Tom	Scarlet Recess, GA, dismissal
1:15-2:00						
2:00-2:30 Pack up & Dismissal						
2:30-4:00	Planning					

**Wk 4: April 5-9** Virtual for Spring Break Quarantine

**Wk 5: April 12-16** Virtual for Spring Break Quarantine

**Wk 6: April 19-23**

	K Group 1 Kinder room	K Group 2 1st room	K Group 3 2nd room	3rd Group 1 3rd room	3rd Group 2 4th room	3rd Group 3 5th room
8:10-8:30	Arrival					
8:30-9:00 Morning Mtg	Karen Mm, GA, indep work	Jen	Jacquetta	Callie MM, GA, independent work	Robert	Ashley
9:00-9:45						
9:45-10:30						

10:30-11:15	Jacquetta	Karen GA, lunch, recess	Jen	Ashley	Callie GA, lunch, recess	Robert
11:15-12:00						
12:00-12:30						
12:30-1:15	Jen	Jacquetta	Karen Recess, GA, dismissal	Robert	Ashley	Callie Recess, GA, dismissal
1:15-2:00						
2:00-2:30 Pack up & Dismissal						
2:30-4:00	Planning					

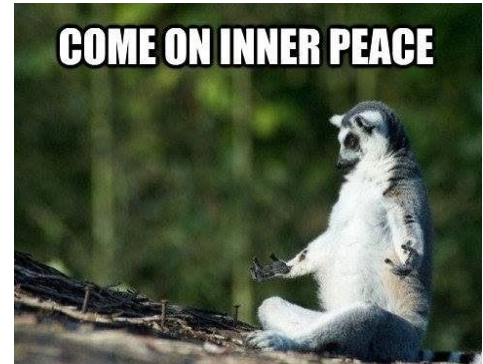
**Wk 7: April 26-30**

	1st Group 1 Kinder room	1st Group 2 1st room	1st Group 3 2nd room	4th Group 1 3rd room	4th Group 2 4th room	4th Group 3 5th room
8:10-8:30	Arrival					
8:30-9:00 Morning Mtg	Lisa Mm, GA, indep work	Daniel	Martha	Callie MM, GA, independent work	Annah	Maggie
9:00-9:45						
9:45-10:30						
10:30-11:15	Martha	Lisa GA, lunch, recess	Daniel	Maggie	Callie GA, lunch, recess	Annah
11:15-12:00						
12:00-12:30						
12:30-1:15	Daniel	Martha	Lisa Recess, GA, dismissal	Annah	Maggie	Callie Recess, GA, dismissal
1:15-2:00						
2:00-2:30 Pack up & Dismissal						
2:30-4:00	Planning					

**Wk 8: May 3-7**

	2nd Group 1 Kinder room	2nd Group 2 1st room	2nd Group 3 2nd room	5th Group 1 3rd room	5th Group 2 4th room	5th Group 3 5th room
8:10-8:30	Arrival					
8:30-9:00 Morning Mtg	Scarlet Mm, GA, indep work	Adele	Rachel	Callie MM, GA, independent work	Leah	Tom
9:00-9:45						
9:45-10:30						
10:30-11:15	Rachel	Scarlet GA, lunch, recess	Adele	Tom	Callie GA, lunch, recess	Leah
11:15-12:00						
12:00-12:30						
12:30-1:15	Adele	Rachel	Scarlet Recess, GA, dismissal	Leah	Tom	Callie Recess, GA, dismissal
1:15-2:00						
2:00-2:30 Pack up & Dismissal						
2:30-4:00	Planning					

## Recess and lunch are tricky times to navigate with COVID protocols. Here are some guidelines:



Sign-Up Docs:

[K and 3rd Grade](#)

[1st and 4th Grade](#)

[2nd and 5th Grade](#)

### Lunch (also applies to snack)

- When possible lunch should be outside. Sign up for your lunch location at the links above.
  - Consider having kids bring a towel or hula hoop to define their spot
- Schedule a bathroom time beforehand so everyone can wash their hands
  - Remember, each of the 3 groups need to have separate bathroom times!

*If you have to eat indoors, this is the time when people are most vulnerable to COVID-19. Follow these procedures:*

- Everyone should face the same direction to the extent possible
- No one removes their mask until everyone is ready
- All people remove their masks at the same time following mask removal processes
  - Hold the loops
  - Fold the mask so the part touching your face is inside
  - Set the mask down
- Consider displaying a [countdown timer](#)
- No one can get up from their seat during the eating time
- After 20 mins (ish depending on if your group can be faster or slower), direct students to put their masks back on
- Clean up
  - Kids take ALLLL their trash home
  - Pass out Clorox wipes and kids wipedown their own space, dirty wipes go home in their lunch box
  - Kids should wash their hands or use hand sanitizer when finished

### Recess

- Stay in the area you signed up for
- Masks on the entire time
- No touching
- Kicking balls to each other, throwing balls to each other, races, building things with sticks, etc are all fine
- Consider planned games if kids struggle. **Add game ideas here!**
  - Kickball
  - Guess the leader

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# Interim Leadership Team Report

— The Exploris School —  
Board Meeting Feb. 23, 2021

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# Presentation of the Fiscal Year '20 Audit

Amanda P. Habich, CPA, Audit Partner, Thomas, Judy and Tucker, P.A., presents the results of the FY20 Audit.

Final audit documents are included in the board packet, pages 36-82.

# Personnel and Operations

- Board approval is requested to adopt the 2021-2022 Calendar.

*(Draft is in the packet.)*

# Programming & Curriculum Updates

- Winter MAP Testing
  - Window closed recently
  - We are crunching the data
  - Some some groups show impressive growth
  - Other areas show some areas we want to address
  - Full report at March's meeting
- Lottery applications
  - Application closed on Feb 5th; all applications received after are added to the waitlist
  - Current number of applications 1021
  - 69 in our F&R subgroup



# Reopening Updates

- The Reopening Task Force met yesterday and recommends transitioning to Plan B (hybrid)
- The metrics showed substantial or moderate readiness on each of our checkpoints
- We have 16% of our staff with preexisting conditions that may be requesting a medical accommodation; we will provide options if possible
- We are helping staff stay up to date on vaccination clinics and opportunities; realistically we are still likely 2-3 months away from every staff member being vaccinated who wishes it



# Reopening Updates, continued

- Our modified Plan B is about 30% in person attendance on any given day
- One grade/band on campus at a time, 4 days per week, spread out across whole campus
- Option to remain in 100% virtual is available for all families
- We have created FAQs, protocols for arrival, lunch, bathrooms, quarantine, and lots of other granular details
- Teachers have completed internal schedules
- We are offering two parent listening sessions
- 



# COVID-19 Reported Cases & Quarantines

## This Week

	Cases	Clusters	People in Quarantine
Elementary Campus	0	0	1
Middle Campus	0	0	0

Includes both staff and students

Last update: Feb 22, 2021

All cases are reported to local health authorities

To report a case or quarantine in your household [fill out this form](#) or email your child's crew teacher



**The Exploris™ School**

*Empowering Learners To Improve Our World*

# COVID-19 Reported Cases & Quarantines

## Totals 2020-2021

	Cases	Clusters	People in Quarantine
Elementary Campus	9	0	11
Middle Campus	2	0	3

Includes both staff and students

Last update: Feb 22, 2021

All cases are reported to local health authorities.

To report a case or quarantine in your household [fill out this form](#) or email your child's crew teacher



**The Exploris™ School**

*Empowering Learners To Improve Our World*

# Counseling Updates

## Student Social & Emotional Health

- Since installed last fall, we've received about 50 reports from the Gaggle screening tool
- Most have been kids talking figuratively; ( this homework is going to kill me!)
- A few have revealed some serious situations
- The counseling team and admin have been able to step in, evaluate the situation, and make arrangements for student and family support

# Counseling Updates, continued (Title I)

- February was a big month! We launched the Title I small group targeted support on the elementary campus for students at-risk in grades 2nd-4th. This grant funded Matt Moreland, school counselor, to full time so our school could better meet the needs of students
- We are gearing up for our first monitoring visit from DPI for Title I programing, which will take place the first week in March.
- [Part of Title I](#) included the formation of our [Parent Engagement Policy](#). If you have not had a chance to read and share; please take a moment to do so. This was a collaborative effort among all stakeholders; including board members, school, and parents.



# Counseling Updates, continued

## Screeners Data for Social Emotional Learning: Student Response Data

### Exploris School (SSIS)



December 20-21

**Current Performance Average Across Informants 79.28%**

Recommended Performance Standard >= 80% of students at Competent + Advanced Levels Averaged Across Informants

SEL Performance Levels	Student (324)	Teacher (114)	Parent (30)	Average Across Informants
Emerging	3.40% (11)	3.51% (4)	10.00% (3)	3.85%
Developing	16.36% (53)	18.42% (21)	16.67% (5)	16.88%
Competent	54.32% (176)	35.09% (40)	66.67% (20)	50.43%
Advanced	25.93% (84)	42.98% (49)	6.67% (2)	28.85%

Goal: 80% of students are competent or above

We are at **79.28%** grades 3-8 - very close to 80%

# Counseling Updates, continued

Screeners for EBC/Exhibiting Behavior Challenge: Student Reported Mental Health Data


**Met Goal** for both  
Internalizing and  
Externalizing

## EBC Levels Summary

Exploris School (SSIS)

December 20-21

Recommended Performance Standard Average  $\geq$  85% of students at No Concern Level for EBC-I + EBC-E

EBC Concern Levels	EBC-I % (N)	EBC-E % (N)
Concern	5.86% (19)	5.25% (17)
Possible Concern	5.86% (19)	8.33% (19)
No Concern 	88.27% (286)	86.42% (286)





# Finance

- The finance committee reviewed the January financial reports asynchronously this month due to the ice/power outage day.
- The January budget analysis report reflects the budget revision approved at the last board meeting.
- January monthly financial reports are included in the board packet.

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# Respectfully submitted,

Deborah Brown & Amanda Northrup,  
*on behalf of the*  
*Exploris Interim Leadership Team*

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**Recess and lunch are tricky times to navigate with COVID protocols. Here are some guidelines:**

Sign-Up Docs:

[6th Grade](#)

[7th Grade](#)

[8th Grade](#)

### **Lunch (also applies to snack)**

- When possible lunch should be outside. Sign up for your lunch location at the links above.
  - Consider having kids bring a towel or hula hoop to define their spot (or see what we have in Wellness that you can keep in your space)
  - If outdoors and seated, have kids sit feet-to-feet to help maintain distance
- Schedule a bathroom time beforehand so everyone can wash their hands and/or have everyone use hand sanitizer

*If you have to eat indoors, this is the time when people are most vulnerable to COVID-19. Follow these procedures:*

- Everyone should face the same direction to the extent possible
- Open windows and doors where possible
- No one removes their mask until everyone is ready
- All people remove their masks at the same time following mask removal processes
  - Hold the loops
  - Fold the mask so the part touching your face is inside
  - Set the mask down
- Consider displaying a [countdown timer](#)
- No one can get up from their seat during the eating time
- After 20 mins (ish depending on if your group can be faster or slower), direct students to put their masks back on
- Clean up
  - Kids take ALLLLL their trash home
  - Pass out Clorox wipes and kids wipedown their own space, dirty wipes go home in their lunch box (do not have kids come up to get cleaning supplies or walk up to throw out trash.)
  - Kids should wash their hands or use hand sanitizer when finished

### **Recess**

- Stay in the area you signed up for
- Masks on the entire time
- No touching
- Kicking balls to each other, throwing balls to each other, races, jumprope, hula hoop, building things with sticks, etc are all fine

# Cover Sheet

## Finance

**Section:** II. Interim Leadership Report

**Item:** B. Finance

**Purpose:** FYI

**Submitted by:**

**Related Material:**

1-31-2021 Bank Account Balances.pdf

03. Board Report - 2021.01 - Exploris.pdf

05. Income Statement - 2021.01 - Exploris.pdf

06. Balance Sheet - 2021.01 - Exploris.pdf

Audit 2020 Final Communication Letter - The Exploris School.pdf

Audit 2020 Final Financial Statements - The Exploris School.pdf



# The Exploris School

## Budget Analysis Report

Fiscal Year: 2021 | 1/01/2021 - 1/31/2021

58.3% of Year Complete

Account	Budget	Period Activity	YTD Activity	Remaining Budget	% Used	EOY Projection
<b>Revenues</b>						
STATE REVENUE	2,966,450.00	288,990.79	1,927,464.98	1,038,985.02	64.98	2,966,448.05
LOCAL REVENUE	1,609,662.94	121,367.99	788,516.89	821,146.05	48.99	1,612,573.74
NCACCESS GRANT REVENUE	175,000.00	0.00	40,586.41	134,413.59	23.19	175,000.00
FEDERAL REVENUE	125,886.00	26,660.90	70,102.90	55,783.10	55.69	125,886.00
FOUNDATION REVENUE	12,637.00	0.00	0.00	12,637.00	0.00	12,637.00
FIELD TRIP REVENUE	3,549.00	2,123.00	2,043.00	1,506.00	57.57	4,812.00
<b>Revenues</b>	<b>4,893,184.94</b>	<b>439,142.68</b>	<b>2,828,714.18</b>	<b>2,064,470.76</b>	<b>57.81</b>	<b>4,897,356.79</b>
<b>Expenses</b>						
SALARIES AND BONUSES	2,615,820.00	207,302.80	1,503,575.60	1,112,244.40	57.48	2,565,089.60
BENEFITS	643,889.00	47,091.41	332,370.37	311,518.63	51.62	643,889.00
BOOKS AND SUPPLIES	215,592.64	3,031.15	61,964.78	153,627.86	28.74	215,945.62
TECHNOLOGY	87,899.30	3,712.93	45,199.75	42,699.55	51.42	89,129.29
NON-CAP EQUIPMENT & LEASES	19,050.00	1,008.00	5,888.99	13,161.01	30.91	19,050.00
CONTRACTED STUDENT SERVICES	80,000.00	5,680.25	33,434.50	46,565.50	41.79	83,480.00
FIELD TRIPS	11,899.00	8,750.00	21,700.00	(9,801.00)	182.37	33,599.00
STAFF DEVELOPMENT	9,000.00	(65.00)	1,264.83	7,735.17	14.05	9,000.00
ADMIN SERVICES	211,937.00	11,688.24	104,986.33	106,950.67	49.54	211,937.00
INSURANCES	38,780.00	2,352.00	22,778.00	16,002.00	58.74	38,780.00
FACILITIES	474,407.00	45,358.13	253,504.41	220,902.59	53.44	474,407.00
CORONAVIRUS RELIEF FUND EXPENSES	94,434.00	2,300.00	55,427.00	39,007.00	58.69	94,435.95
VARIOUS GRANTS - NCACCESS	175,000.00	5,752.79	50,599.25	124,400.75	28.91	175,000.00
<b>Expenses</b>	<b>4,677,707.94</b>	<b>343,962.70</b>	<b>2,492,693.81</b>	<b>2,185,014.13</b>	<b>53.29</b>	<b>4,653,742.46</b>
<b>SURPLUS/(DEFICIT)</b>	<b>215,477.00</b>	<b>95,179.98</b>	<b>336,020.37</b>			<b>243,614.33</b>

02/04/2021  
08:42 AM

Page 1 of 1

**THE EXPLORIS SCHOOL****Income Statement****Fiscal Year: 2021 Month: January****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 Total:</b>	<b>1,638,474.19</b>	<b>288,990.79</b>	<b>1,927,464.98</b>
<b>Expense Total:</b>	<b>1,638,474.19</b>	<b>288,992.74</b>	<b>1,927,466.93</b>
<b>Change in Fund 1 Balance:</b>	<b>0.00</b>	<b>(1.95)</b>	<b>(1.95)</b>
<b>Fund 2</b>			
<b>Revenue Total:</b>	<b>667,068.90</b>	<b>123,490.99</b>	<b>790,559.89</b>
<b>Expense Total:</b>	<b>405,741.75</b>	<b>43,015.82</b>	<b>448,757.57</b>
<b>Change in Fund 2 Balance:</b>	<b>261,327.15</b>	<b>80,475.17</b>	<b>341,802.32</b>
<b>Fund 3</b>			
<b>Revenue Total:</b>	<b>84,028.41</b>	<b>26,660.90</b>	<b>110,689.31</b>
<b>Expense Total:</b>	<b>100,675.17</b>	<b>12,314.14</b>	<b>112,989.31</b>
<b>Change in Fund 3 Balance:</b>	<b>(16,646.76)</b>	<b>14,346.76</b>	<b>(2,300.00)</b>
<b>Fund 5</b>			
<b>Expense Total:</b>	<b>3,840.00</b>	<b>(360.00)</b>	<b>3,480.00</b>
<b>Change in Fund 5 Balance:</b>	<b>(3,840.00)</b>	<b>360.00</b>	<b>(3,480.00)</b>

**THE EXPLORIS SCHOOL****Balance Sheet**Fiscal Year: 2021 | Fiscal Month: January  
Include Funds: All**Assets**

1.1010.000.000.000.000.00	Cash OP FCIT 6528	(38.31)
2.1010.000.000.000.000.00	Cash OP FCIT 6528	908,697.34
2.1011.000.000.000.000.00	Cash - Reserve	541,552.40
2.1180.000.000.000.000.00	Accounts Receivable - Employee	697.68
2.1611.000.000.000.000.00	Security Deposit	15,658.00
3.1010.000.000.000.000.00	Cash OP FCIT 6528	(2,300.00)
5.1010.000.000.000.000.00	Cash OP FCIT 6528	348,720.40

**TOTAL Assets:** 1,812,987.51**Liabilities**

1.2282.000.000.000.000.00	EEs' Flex Spending Deductions	(36.36)
2.2010.000.000.500.000.00	Prior Year Expenses	188.94

**TOTAL Liabilities:** 152.58**Reserves and Equity**

2.2960.000.000.000.000.00	Fund Equity	1,124,614.16
5.2960.000.000.000.000.00	Fund Equity	352,200.40

**TOTAL Reserves and Equity:** 1,476,814.56**NET GAIN (LOSS):** **336,020.37****TOTAL LIABILITIES / RESERVES / INCOME:** 1,812,987.51

1/31/2021 Account Balances	
Bank Account	Balance
The Exploris School Checking	\$1,353,040.96
The Exploris School Reserves	\$541,552.40
The Exploris School Foundation	\$643,465.06





## Certified Public Accountants

January 27, 2021

To the Board of Directors  
The Exploris School

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of The Exploris School (the "School") for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 13, 2020. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by The Exploris School are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into by The Exploris School during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the School's financial statements were:

Management's estimate of the depreciable lives is based on the estimated useful lives of the capital assets. We evaluated the key factors and assumptions used to develop the depreciable lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for uncollectible promises to give is based on the amount management expects to collect from outstanding balances at June 30, 2020. We evaluated the key factors and assumptions used to develop the allowance for uncollectible promises to give in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

January 27, 2021  
Page 2 of 3

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 27, 2021.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to The Exploris School's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as The Exploris School's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to Management's Discussion and Analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the budgetary schedules and the schedule of expenditures of federal and State awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

January 27, 2021  
Page 3 of 3

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of The Exploris School and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

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

Thomas Judy & Tucker, P.A.  
Raleigh, North Carolina

Client: **59120 - The Exploris School**  
 Engagement: **AUD - 6/30/2020**  
 Period Ending: **6/30/2020**  
 Workpaper: **A11.02 - Passed Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Passed Journal Entries JE # 9</b>		<b>V04</b>		
To record current year impact of PY PAJE for modular lease expense and pass on prepaid rent				
2.1610.000.000.000.000.00	Prepaid Expenses		7,934.00	
2.6940.036.327.002.000.00	Modular Lease		13,066.00	
2.2990.000.000	FUND BALANCE			21,000.00
<b>Total</b>			<b>21,000.00</b>	<b>21,000.00</b>
<b>Passed Journal Entries JE # 29</b>		<b>A05.04b</b>		
To pass on accrual of Cranfill, Sumner & Hartzog legal invoice				
2.6920.036.311.000.000.00	Contracted Legal Services		3,994.00	
2.2010.000.000.000.000.00	Accounts Payable			3,994.00
<b>Total</b>			<b>3,994.00</b>	<b>3,994.00</b>

**THE EXPLORIS SCHOOL**

Financial Statements  
Year Ended June 30, 2020

**THE EXPLORIS SCHOOL**  
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**As of June 30, 2020**

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Certified Public Accountants  
**INDEPENDENT AUDITORS' REPORT**

To the Board of Directors  
The Exploris School  
Raleigh, North Carolina

***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of The Exploris School as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise The Exploris School's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of The Exploris School as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 10 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Supplementary and Other Information*

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

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

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2021, on our consideration of The Exploris School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Exploris School's internal control over financial reporting and compliance.

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

Raleigh, North Carolina  
January 27, 2021



## The Exploris School Management's Discussion and Analysis For the Year Ended June 30, 2020

As management of The Exploris School, we offer readers of The Exploris School's audited financial statements this narrative overview and analysis of the financial position of The Exploris School for the fiscal year ended June 30, 2020 and its operation for the year then ended. We encourage readers to read the information presented herein in conjunction with additional information that we have furnished in the School's financial statements and notes which follow this section.

### Financial Highlights

- The assets of The Exploris School exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$2,212,111 (*net position*).
- The School's total net position increased by \$104,151, primarily due to an increase in the net position of the governmental activities.
- As of the close of the current fiscal year, The Exploris School's governmental funds reported combined ending fund balances of \$1,789,585, an increase of \$631,447 in comparison with the prior year.
- Enrollment has increased at the School. In 2017-2018 the allotted Average Daily Membership (ADM) was 420. In 2018-2019 it was 448, and in 2019-2020 it was 447.
- There is no long term debt this year just as the last year. The total liability increased by \$65,558 to \$77,524. The key factor in this increase was the accounts payable which is \$63,747 this fiscal year.

### Overview of the Financial Statements

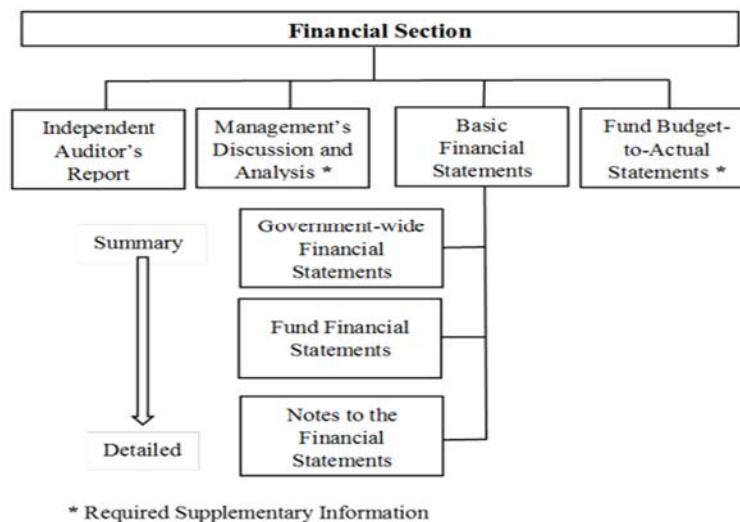
This discussion and analysis is intended to serve as an introduction to The Exploris School's basic financial statements. The School's basic financial statements consist of three components; 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements (see Figure 1). The basic financial statements present two distinct financial perspectives of the School through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, the annual financial report contains the independent auditor's report, certain required supplementary information and other required schedules that provide additional information to enhance the reader's understanding of the financial position and activities of The Exploris School.

The chart in Figure 1 outlines the relationships of components of the annual financial report.

**Management's Discussion and Analysis**  
**The Exploris School**  
**June 30, 2020**

**Components of Annual Financial Report**

**Figure 1**



### Basic Financial Statements

The first two statements (Exhibits 1 and 2) in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the School's financial standing.

The next statements (Exhibits 3 through 8) are **Fund Financial Statements**. These statements focus on the activities of the individual segments of the School's government and are more detailed than the government-wide financial statements. There are two parts to the Fund Financial Statements: 1) the governmental funds statements; and 2) the proprietary fund statements.

Immediately following the fund financial statements are the **Notes to the Financial Statements** (i.e. "Notes"). The Notes offer a detailed explanation for some of the data contained in those statements. After the notes, **supplemental information** is provided to show details about the School's individual funds. Budgetary information for the School can also be found in this section of the statements.

### Government-wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the School's finances, similar in format to the financial statements of a private-sector business. The government-wide statements provide short and long-term information about the School's financial status, as a whole.

The two government-wide statements report the School's net position and how they have changed. Net position equals the difference between the School's total assets plus deferred outflows of resources and total liabilities plus deferred inflows of resources. Measuring net position is one way to gauge the School's financial condition.

The government-wide statements are divided into two categories: 1) governmental activities; and 2) business-type activities. The governmental activities include most of the School's basic functions such as instructional services and business services. These functions are funded almost entirely through state, county, and federal educational funds. The business-type activities are those services for which the School charges its students and other customers to provide. These include the Before and After School Care program carried out by The Exploris School.

**Management's Discussion and Analysis**  
**The Exploris School**  
**June 30, 2020**

The condensed government-wide financial statements are provided in Figure 2 and 3 of this report.

**Fund Financial Statements**

The fund financial statements provide a more detailed look at the School's most significant activities. A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Exploris School, like all other governmental entities in North Carolina, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related statutory requirements, such as the North Carolina General Statutes or the School's budget ordinance, where and when applicable. All of the funds of The Exploris School can be divided into two categories: governmental funds and proprietary funds.

**Governmental Funds** – Governmental funds are used to account for functions reported as governmental activities in the government-wide financial statements. Most of the School's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and monies remaining at year-end that will be available for spending in the next fiscal year. Governmental funds are reported using the modified accrual accounting method, which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps one determine if there are more or less financial resources available to finance the School's programs. The relationship between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is an integral part of the fund financial statements.

Although not compelled or required to do so by federal, state, or local law, The Exploris School has elected to adopt an annual budget for each of its funds. Since the budget is not required by law, the budgetary comparison statements are not included in the basic financial statements, but are part of the supplemental statements and schedules following the notes. The budget is a legally adopted document that incorporates input from the faculty, management, and the Board of Directors of the School and specifies which activities will be pursued and which services the School will provide during the year. It also authorizes the School to obtain funds from identified sources to finance current period activities. The budgetary statement provided for each of the funds demonstrates how well the School has complied with the budget ordinance and whether or not the School has succeeded in providing the services as originally planned when the budget was adopted.

**Proprietary Funds** – The Exploris School has two proprietary funds, which are enterprise funds. *Enterprise Funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The Exploris School uses enterprise funds to account for the net position, the change in net position, and the cash flows for the School's childcare services.

**Notes to the Financial Statements** – The notes provide additional information essential to facilitating a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin on page 19 of this report.

**Government-Wide Financial Analysis**

The financial analysis reveals that as of June 30, 2020, cash and cash equivalents, and other current assets, primarily amounts from receivables, accounted for 82.78% and 14.2% of total government-wide assets, respectively. These relationships were little changed from the prior year. During the 2020 fiscal year, the school purchases more electronic equipment and leasehold improvements capital assets and therefore incurred more accounts payable. The increase in capital assets and accounts payable are \$19,249 or 1.9% and \$65,558 or 547% respectively. Capital assets, net of accumulated depreciation, accounted for 3.02% of total assets. There are no long-term liabilities in this fiscal year just as the prior year.

**Management's Discussion and Analysis**  
**The Exploris School**  
**June 30, 2020**

As noted earlier, net assets may serve over time as one useful indicator of a school's financial condition. The assets of The Exploris School exceeded liabilities plus deferred inflows of resources by \$2,212,111 as of June 30, 2020. As of June 30, 2019, the net position of The Exploris School stood at \$2,107,960. The School's net position increased by \$104,151 for the fiscal year ended June 30, 2020, compared to an increase of \$95,356 in 2019. The amount of \$69,201 reflects the School's investment in capital assets (e.g., leasehold improvements, furniture, and electronic equipment), less any related debt still outstanding that was issued to acquire those items and it represent 3.02% of the total assets. The Exploris School uses these capital assets to provide services to its students; consequently, these assets are not available for future spending. Although The Exploris School's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities. The School has restricted net assets of 591,665 and the remaining net asset amount of \$1,551,245 is unrestricted. In 2019, the net investment in capital assets was \$99,588, with unrestricted net position standing at \$2,008,372.

A condensed statement of net position which summarizes the assets, liabilities, deferred inflows of resources and net position as of June 30, 2020 and 2019 is as follows:

**Figure 2**  
**The Exploris School's Net Position**

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 1,866,693	\$ 1,688,287	\$ 356,181	\$ 337,051	\$ 2,222,874	\$ 2,025,338
Capital assets, net of depreciation	69,201	99,588	-	-	69,201	99,588
Total assets	1,935,894	1,787,875	356,181	337,051	2,292,075	2,124,926
Other liabilities	75,984	11,966	1,540	-	77,524	11,966
Total liabilities	75,984	11,966	1,540	-	77,524	11,966
Deferred inflows of resources	-	5,000	2,440	-	2,440	5,000
Net position:						
Net investment in capital assets	69,201	99,588	-	-	69,201	99,588
Unrestricted	1,790,709	1,671,321	352,201	337,051	2,142,910	2,008,372
Total net position	\$ 1,859,910	\$ 1,770,909	\$ 352,201	\$ 337,051	\$ 2,212,111	\$ 2,107,960

**Management's Discussion and Analysis**  
**The Exploris School**  
**June 30, 2020**

Several aspects of the School's financial operations positively influenced the total unrestricted governmental net assets:

- The School adopted an annual budget. The School's performance was measured using this budget on a monthly basis, allowing changes to be made in spending as needed to remain within the confines of the budget.
- The School applied for and was awarded federal grants to assist with the expenses of meeting the educational needs of the student population.

Revenues, expenses, transfers and the change in net position is summarized in the following condensed statement of activities for the years ended June 30, 2020 and 2019:

**Figure 3**  
**The Exploris School's Changes in Net Position**

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
<b>Charges for services</b>	\$ -	\$ -	\$ 83,566	\$ 98,997	\$ 83,566	\$ 98,997
<b>Operating grants and contributions</b>	168,198	71,592	-	-	168,198	71,592
<b>County, State, and federal Funds</b>	4,178,054	3,912,155	-	-	4,178,054	3,912,155
<b>Donations and other revenues (expenses)</b>	(273,503)	279,415	-	-	(273,503)	279,415
<b>Total revenues</b>	<u>4,072,749</u>	<u>4,263,162</u>	<u>83,566</u>	<u>98,997</u>	<u>4,156,315</u>	<u>4,362,159</u>
<b>Instructional programs</b>	3,259,750	3,496,791	-	-	3,259,750	3,496,791
<b>Support services</b>	723,998	727,895	-	-	723,998	727,895
<b>Child care</b>	-	-	68,416	42,117	68,416	42,117
<b>Interest on long-term debt</b>	-	-	-	-	-	-
<b>Total expenses</b>	<u>3,983,748</u>	<u>4,224,686</u>	<u>68,416</u>	<u>42,117</u>	<u>4,052,164</u>	<u>4,266,803</u>
<b>Increase (decrease) in net assets</b>	<u>89,001</u>	<u>38,476</u>	<u>15,150</u>	<u>56,880</u>	<u>104,151</u>	<u>95,356</u>
<b>Net assets, July 1</b>	<u>1,770,909</u>	<u>1,732,433</u>	<u>337,051</u>	<u>280,171</u>	<u>2,107,960</u>	<u>2,012,604</u>
<b>Net assets, June 30</b>	<u>\$ 1,859,910</u>	<u>\$ 1,770,909</u>	<u>\$ 352,201</u>	<u>\$ 337,051</u>	<u>\$2,212,111</u>	<u>\$2,107,960</u>

**Management's Discussion and Analysis**  
**The Exploris School**  
**June 30, 2020**

**Governmental activities.** Governmental activities increased the School's net position by \$89,001, compared to an increase in net position of \$38,476 in the prior year. The increase in revenues of \$373,301 and was partially offset by an increase in expenses of \$322,776, thus resulting in a net increase of \$50,525 for net governmental activities. County, State and Federal funds of \$4,178,054 increased by 6.8% compared to that revenue of prior year and make up 90.11% of total governmental revenues. Instructional service and related expenses of \$3,823,464 account for 84.08% of total governmental expenses and increased by 9.34% compared to that expense in the prior year. This reflects both increased program and general revenues offset against increased cost of providing instructional services and support services expenses. As compared to 2019, the change in net position increased by \$50,525 or 131%.

**Business-type activities.** Business-type activities consist of childcare programs providing income before contributions of \$83,566 and expense of \$68,416. These activities increased The Exploris School's net position by \$15,150, accounting for 14.55% of the total growth in the School's net position. Key elements of this increase are as follows:

- By adopting a budget for the enterprise funds that comprise the business-type activities, the Board is able to monitor the School's revenues and expenditures and adjust their estimates as needed during the year.
- The School received \$83,566 of charge for childcare service revenue this past year, a decrease of 15.59% over the prior year.

**Financial Analysis of the School's Funds**

As noted earlier, The Exploris School uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus of The Exploris School's governmental funds is to provide information on near-term inflows, outflows, and balances of usable financial resources. Such information is useful in assessing The Exploris School's financing requirements. Specifically, unassigned fund balance can be a useful measure of a government's net resources available for spending at the end of the fiscal year.

The general fund is the chief operating fund of The Exploris School. At the end of the current fiscal year, the assets in the general fund consisted primarily of cash and cash equivalents which equaled 82.61% of total fund assets. Accounts payable trade accounted for 83.9% the general fund liabilities. The unassigned fund balance of the General Fund was \$1,165,635, while total fund balance reached \$1,789,585. The unassigned fund balance of the general fund was 65.09% of total fund balance. The primary source, 29.37%, of general fund revenue was \$1,312,163 in reimbursement by various counties for their students attending the School. An additional \$2,865,891 or 64.14% of the general fund revenue was provided by the State of North Carolina. The rest \$290,211 or 6.49% of the general fund revenue was from contributions, donations, field trips, and miscellaneous revenues. Expenditures includes instructions-related expenditures of \$3,823,464 and system-wide support service expense of \$723,998 accounted for 84.08% and 15.92% respectively of governmental funds expenditures.

As of June 30, 2020, the governmental funds of The Exploris School reported a combined fund balance of \$1,789,585, a 54.52% increase over last year.

**Proprietary Funds.** The School's proprietary funds provide the same type of information found in the government-wide statements but in more detail. Unrestricted net position of the childcare service at the end of the fiscal year amounted to \$352,201. The total growth in net position for the childcare was \$15,150.

**Management's Discussion and Analysis**  
**The Exploris School**  
**June 30, 2020**

**Capital Asset and Debt Administration**

**Capital assets.** The Exploris School's investment in capital assets for its governmental activities as of June 30, 2020, totals \$69,201 (net of accumulated depreciation). Capital assets include furniture, electronic equipment, and leasehold improvements.

The major capital assets transactions during the year includes the following:

- The electronic equipment increased \$15,656 compared with the prior year.
- The leasehold improvement increased \$3,593 compared with the prior year.

The following schedule summarizes the School's capital assets as June 30, 2020 and 2019:

**Figure 4**  
**The Exploris School's Capital Assets**  
 (net of depreciation)

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
<b>Furniture</b>	\$ 556	\$ 973
<b>Electronic equipment</b>	25,863	21,006
<b>Leasehold improvements</b>	42,782	77,609
<b>Total</b>	<b>\$ 69,201</b>	<b>\$ 99,588</b>

Additional information about the School's capital assets can be found in Note 2.A.3 of the Basic Financial Statements.

**Long-term Debt.** As of June 30, 2020, The Exploris School did not have any long-term outstanding debt.

**Economic Factors**

The following key economic indicators reflect the growth and prosperity of the School:

- The county in which the school resides has experienced tremendous growth, which should provide a steady stream of students into the School's limited available space.
- The State of North Carolina per pupil funding for the 2019-2020 school year increased from the prior year.
- The downtown area of Raleigh continues to be revitalized bringing many new families into the new homes and apartments that surround the School which will continue to provide a steady stream of new students that can potentially enroll at Exploris.

**Management's Discussion and Analysis**  
**The Exploris School**  
**June 30, 2020**

**Impact of Coronavirus on The Exploris School.** During the fiscal year, the state and the nation were affected by the spread of a coronavirus. The school's response to the coronavirus included a transition to virtual learning beginning March 2020, increased technology and food support for families, increased technology support for staff, and purchased infection control supplies. As a result, the coronavirus impacted The Exploris School financially. Additional costs included the purchase of technology for students and staff, increased food support for families, and the purchase of PPE and other infection control supplies.

The GASB "Emergency Toolbox" designed to help quickly identify the authoritative guidance that could be relevant to the current circumstances may be found at the following web address:

<https://www.gasb.org/jsp/GASB/Page/GASBSectionPage&cid=1176174469582>

North Carolina Local Government COVID-19 resources may be found at the following web address: <https://www.nctreasurer.com/local-government-covid-19-resources>

**Requests for Information**

This report is designed to provide an overview of the School's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Board Chair, The Exploris School, 401 Hillsborough Street, Raleigh, North Carolina 27603, and telephone (919) 715-3690.



**THE EXPLORIS SCHOOL**  
**Statement of Net Position**  
**June 30, 2020**

Exhibit 1

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 949,473	\$ 356,181	\$ 1,305,654
Restricted cash	591,665	-	591,665
Receivables	292,146	-	292,146
Pledges receivable	1,124	-	1,124
Security deposit	15,658	-	15,658
Prepaid items	16,627	-	16,627
Capital assets (Note 1):			
Other capital assets, net of depreciation	69,201	-	69,201
 Total assets	 1,935,894	 356,181	 2,292,075
<b>LIABILITIES</b>			
Accounts payable	63,747	-	63,747
Accrued expenses	12,237	1,540	13,777
 Total liabilities	 75,984	 1,540	 77,524
<b>DEFERRED INFLOWS OF RESOURCES</b>	-	2,440	2,440
<b>NET POSITION</b>			
Net investment in capital assets	69,201	-	69,201
Restricted	591,665	-	591,665
Unrestricted	1,199,044	352,201	1,551,245
 Total net position	 \$ 1,859,910	 \$ 352,201	 \$ 2,212,111

The notes to the financial statements are an integral part of this statement.

## Exhibit 2

**THE EXPLORIS SCHOOL**  
**Statement of Activities**  
**For the Year Ended June 30, 2020**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Primary government:</b>						
Governmental activities:						
Instructional services	\$ 3,259,750	\$ -	\$ 144,205	\$ (3,115,545)	\$ -	\$ (3,115,545)
System-wide support services	723,998	-	23,993	(700,005)	-	(700,005)
Total governmental activities	3,983,748	-	168,198	(3,815,550)	-	(3,815,550)
Business-type activities:						
Child care	68,416	83,566	-	-	15,150	15,150
Total business-type activities	68,416	83,566	-	-	15,150	15,150
Total primary government	\$ 4,052,164	\$ 83,566	\$ 168,198	(3,815,550)	15,150	(3,800,400)
General revenues and transfers:						
Unrestricted county appropriations				1,312,163	-	1,312,163
Unrestricted State appropriations				2,865,891	-	2,865,891
Contributions and donations				198,208	-	198,208
Field trips				81,518	-	81,518
Bad debt expense				(563,714)	-	(563,714)
Miscellaneous, unrestricted				10,485	-	10,485
Total general revenues and transfers				3,904,551	-	3,904,551
Change in net position				89,001	15,150	104,151
Net position-beginning				1,770,909	337,051	2,107,960
Net position-ending				\$ 1,859,910	\$ 352,201	\$ 2,212,111

The notes to the financial statements are an integral part of this statement.

**THE EXPLORIS SCHOOL**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2020**

**Exhibit 3**

	Major Funds		Non-major Fund	Total Governmental Funds
	General	State Public School	Federal Grants Fund	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 949,473	\$ -	\$ -	\$ 949,473
Restricted cash	591,665	-	-	591,665
Receivables	292,146	-	-	292,146
Security deposit	15,658	-	-	15,658
Prepaid items	16,627	-	-	16,627
<b>Total assets</b>	<b><u>\$ 1,865,569</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,865,569</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 63,747	\$ -	\$ -	\$ 63,747
Accrued expenses	12,237	-	-	12,237
<b>Total liabilities</b>	<b><u>75,984</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>75,984</u></b>
Fund balances:				
Nonspendable:				
Security deposit	15,658	-	-	15,658
Prepaid items	16,627	-	-	16,627
Restricted:				
Capital expenditures	591,665	-	-	591,665
Unassigned	1,165,635	-	-	1,165,635
<b>Total fund balances</b>	<b><u>1,789,585</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>1,789,585</u></b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b><u>\$ 1,865,569</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	
Amounts reported for governmental activities in the statement of net position (Exhibit 1) are different because:				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.				69,201
Pledges receivable are not current financial resources and therefore are not reported in the funds.				<u>1,124</u>
<b>Net position of governmental activities</b>				<b><u>\$ 1,859,910</u></b>

The notes to the financial statements are an integral part of this statement.

**THE EXPLORIS SCHOOL**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental Funds**  
**For the Year Ended June 30, 2020**

Exhibit 4

	Major Funds		Non-major Fund	Total Governmental Funds
	General	State Public School	Federal Grants Fund	
<b>REVENUES</b>				
State of North Carolina	\$ -	\$ 2,865,891	\$ -	\$ 2,865,891
Boards of Education	1,312,163	-	-	1,312,163
U.S. Government	31,602	-	136,596	168,198
Contributions and donations	145,116	-	-	145,116
Field trips	81,518	-	-	81,518
Other	10,485	-	-	10,485
Total revenues	1,580,884	2,865,891	136,596	4,583,371
<b>EXPENDITURES</b>				
<b>Current:</b>				
Instructional services	275,746	2,831,933	113,407	3,221,086
Support services	658,027	33,958	19,604	711,589
<b>Capital outlay:</b>	15,664	-	3,585	19,249
Total expenditures	949,437	2,865,891	136,596	3,951,924
Excess (deficiency) of revenues over expenditures	631,447	-	-	631,447
Net change in fund balance	631,447	-	-	631,447
Fund balances-beginning	1,158,138	-	-	1,158,138
Fund balances-ending	<u>\$ 1,789,585</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,789,585</u>

The notes to the financial statements are an integral part of this statement.

**THE EXPLORIS SCHOOL**  
**Reconciliation of the Statement of**  
**Revenues, Expenditures, and Changes in Fund Balance of**  
**Governmental Funds to the Statement of Activities**  
**For the Year Ended June 30, 2020**

**Exhibit 5**

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

Net changes in fund balances - total governmental funds	\$ 631,447
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the current period.	(30,387)
Current year pledge receivable adjustments are reported in the statement of activities and do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	<u>(512,059)</u>
Total changes in net position of governmental activities	<u><u>\$ 89,001</u></u>

The notes to the financial statements are an integral part of this statement.

**THE EXPLORIS SCHOOL**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2020**

**Exhibit 6**

	Enterprise Fund
	Major Fund
	After
	School Care
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 356,181
Total assets	\$ 356,181
<b>LIABILITIES</b>	
Current liabilities:	
Accrued expenses	\$ 1,540
Total liabilities	1,540
<b>DEFERRED INFLOWS OF RESOURCES</b>	
	2,440
<b>NET POSITION</b>	
Unrestricted	352,201
Total net position	\$ 352,201

The notes to the financial statements are an integral part of this statement.

**THE EXPLORIS SCHOOL**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**Proprietary Funds**  
**For the Year Ended June 30, 2020**

Exhibit 7

	Enterprise Fund
	Major Fund
	After
	School Care
<b>OPERATING REVENUES</b>	
Child care fees	\$ 83,566
Total operating revenues	83,566
<b>OPERATING EXPENSES</b>	
Food purchases	18,813
Salaries and benefits	49,603
Total operating expenses	68,416
Operating income	15,150
Total net position - beginning	337,051
Total net position - ending	\$ 352,201

The notes to the financial statement are an integral part of this statement.

**THE EXPLORIS SCHOOL**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2020**

**Exhibit 8**

	Enterprise Fund
	Major Fund
	After
	School Care
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from customers	\$ 86,006
Cash paid to employees for services	(48,063)
Cash paid for goods and services	(18,813)
Net cash provided by operating activities	19,130
Net increase in cash and cash equivalents	19,130
Cash and cash equivalents - beginning of the year	337,051
Cash and cash equivalents - end of the year	\$ 356,181
Reconciliation of operating income to net cash provided by operating activities	
Operating income	\$ 15,150
Changes in liabilities:	
Increase in accrued expenses	1,540
Increase in deferred revenues	2,440
Net cash provided by operating activities	\$ 19,130

The notes to the financial statements are an integral part of this statement.



**THE EXPLORIS SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Fiscal Year Ended June 30, 2020

1. Summary of Significant Accounting Policies

The accounting policies of The Exploris School (the "School") conform to generally accepted accounting principles ("GAAP") as applicable to governments. Charter schools are established by non-profit entities, such as The Exploris School. Because of the authority of the State Board of Education (the "SBE") to terminate, not renew or seek applicants to assume a charter on grounds set out in the North Carolina General Statutes at G.S. 115C-218.95 with all net assets purchased with public funds reverting to a local education agency (G.S. 115C-218.100), the charter schools in North Carolina follow the governmental reporting model as used by local education agencies. The following is a summary of the more significant accounting policies:

A. Reporting Entity

The School is a North Carolina non-profit corporation incorporated in 1996. Pursuant to the provisions of the Charter School Act of 1996 as amended (the "Act"), the School has been approved to operate The Exploris School, a public school serving approximately 447 students. The School operates under an approved charter received from the SBE and applied for under the provisions of G.S. 115C-218.1. G.S. 115C-218.6(b)(1) provides that a charter school shall be subject to the audit requirements adopted by the SBE, which includes the audit requirements established by G.S. 115C-447 of the School Budget and Fiscal Control Act ("SBFCA"), and requires the financial statements to be prepared in accordance with GAAP. The current charter is effective until June 30, 2027, and may be renewed for subsequent periods of ten (10) years unless one of the conditions in G.S. 115C-218.6(b) applies in which case the SBE may renew the charter for a shorter period or not renew the charter. Management believes that the charter will be renewed in the ordinary course of business.

The School has been recognized by the Internal Revenue Service as exempt from Federal income taxation under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

*Blended Component Unit:* Exploris School Foundation (the "Foundation") was formed in January 2017 as a North Carolina non-profit corporation. The Foundation was created primarily to engage in activities to further the mission of the School and to administer and expend funds to support the School. GASB Statement No. 14 as amended, The Financial Reporting Entity, requires blending when 1) a component unit's governing body is substantively the same as the governing body of the primary government, 2) a component unit provides services entirely, or almost entirely, to the primary government, 3) a component unit's total debt outstanding, including leases, is expected to be repaid entirely, or almost entirely, with resources of the primary government, or 4) the primary government is the sole corporate member of the component unit. The Foundation provides services almost entirely to the School. Therefore, the Foundation is reported as a blended component unit included in the general fund in the School's financial statements. The Foundation did not issue separate financial statements.

B. Basis of Presentation

In accordance with GASB Statement No. 34, Basic Financial Statements – and Management Discussion and Analysis – for State and Local Governments ("GASB 34"), the School is a special-purpose government that is engaged in governmental activities and is not a component unit of another government. Therefore, the financial statements are prepared in the same manner as general purpose governments.

**THE EXPLORIS SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Fiscal Year Ended June 30, 2020

1. Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation (Continued)

*Government-wide Statements:* The statement of net position and the statement of activities display information about the School. These statements include the financial activities of the overall entity. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the *governmental* and *business-type activities* of the School. Governmental activities generally are financed through intergovernmental revenues and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

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

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

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

The School reports the following major governmental funds:

*General Fund.* The General Fund is the general operating fund of the School. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund.

*State Public School Fund.* The State Public School Fund includes appropriations from the Department of Public Instruction for specific operating needs of the School and is reported as a special revenue fund.

The School reports the following non-major governmental fund:

*Federal Grants Fund.* The Federal Grants Fund is used to account for Federal monies that are paid through the State Department of Public Instruction to the School.

**THE EXPLORIS SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Fiscal Year Ended June 30, 2020

1. Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation (Continued)

The School reports the following major enterprise fund:

*After School Care.* The After School Care Fund is used to account for activity of the after school care at the School.

C. Measurement Focus and Basis of Accounting

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

*Governmental Fund Financial Statements.* Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The School considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. These could include federal, State, and county grants, and some charges for services. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the School funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the School's policy to first apply cost-reimbursement grant resources to such programs, and then general revenues.

D. Budgetary Data

Annual budgets are adopted for all funds, on a school-wide basis. All budgets are prepared using the modified accrual basis of accounting.

The governing board has voluntarily established the policy, as a sound business practice, that expenditures may not exceed appropriations, for all the School's funds, based on the adopted budget and subsequent amendments. During the year, several amendments to the original budget were necessary, the effects of which were not material. The budget presented in the supplemental data represents the budget of the School at June 30, 2020. All appropriations lapse at year end.

**THE EXPLORIS SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Fiscal Year Ended June 30, 2020

1. Summary of Significant Accounting Policies (Continued)

E. Assets, Liabilities, Deferred Outflows and Inflows of Resources, and Fund Equity

1. Deposits and Investments

All deposits of the School are made in a local bank, whose accounts are FDIC insured. Also, the School may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

2. Cash and Cash Equivalents

The School pools money from several funds to facilitate disbursement and investment and to maximize investment income. All cash held with original maturities of three months or less are considered cash and cash equivalents. The School has \$294,729 of cash equivalents as of June 30, 2020.

3. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

4. Accounts Receivable and Pledges Receivable

Accounts receivable consist of amounts owed to the School from grants, sales tax, students and local school boards. As a result of the COVID-19 pandemic, the School received an employee retention tax credit of \$112,143, which is included in receivables as of June 30, 2020. Pledges receivable consist of amounts pledged to the School by donors. Pledges receivable are expected to be collected within one year and are recorded at net realizable value. The School has reviewed the accounts receivable balances and determined the amounts to be fully collectible.

5. Allowance for Doubtful Accounts

An allowance for doubtful pledges is provided for the estimated losses which may be incurred due to uncollectible pledges receivable. The estimated losses are based upon a review of the current status of the existing pledge receivables. The allowance recorded as of June 30, 2020 totaled \$51,437.

An allowance for an additional pledge receivable is provided for the estimated losses which may be incurred due to an uncollectible pledge receivable due to a developer match (see Note 2.B.4 – Development Agreement). The estimated losses are based upon a review of the current status of the existing match receivables. The allowance recorded as of June 30, 2020 totaled \$563,714.

6. Capital Assets

The School's donated capital assets received prior to June 30, 2015 are recorded at their estimated fair value at the date of donation. Donated capital assets received after June 30, 2015 are recorded at acquisition value. All other capital assets are recorded at original cost. The total of these estimates is not considered large enough that any errors would be material when capital assets are considered as a whole.

**THE EXPLORIS SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
 For the Fiscal Year Ended June 30, 2020

1. Summary of Significant Accounting Policies (Continued)

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

6. Capital Assets (Continued)

It is the policy of the School to capitalize all capital assets costing more than \$2,500 with an estimated useful life of two or more years. In addition, other items which are purchased and used in large quantities such as student desks and office furniture are capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets. All depreciable assets are depreciated using the straight-line method of depreciation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are depreciated over the following estimated useful lives on a straight-line bases as follows:

	Years
Leasehold improvements	5 - 20
Furniture	3 - 7
Electronic equipment	3 - 5

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *Deferred Outflows of Resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The School has no items that meet this criterion. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The School has one item that meets this criterion: deferred revenue.

8. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund-type statement of net position.

In the fund financial statements, governmental fund types report the face amount of debt issued as other financing sources.

9. Compensated Absences

Employees are granted between four and fifteen personal leave days each year, which include vacation and sick days. The number of days granted is based on hours worked each week and number of months worked each year. Up to five sick leave days may be carried over to the following year. Employees who leave or are terminated do not have the right to be paid unused leave, thus no accrual is provided for compensated absences.

**THE EXPLORIS SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Fiscal Year Ended June 30, 2020

1. Summary of Significant Accounting Policies (Continued)

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

10. Net Position/Fund Balances

Net Position

Net position in the government-wide and proprietary fund financial statements are classified as net investment in capital assets, net of related debt, restricted, and unrestricted. Restricted net position represents constraints on resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through State statute.

Fund Balance

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

The governmental fund types classify fund balances as follows:

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

**Security Deposit** – portion of fund balance not available for appropriation because it represents the year-end balance of a security deposit on the School facility, which is not an expendable, available resource.

**Prepaid Items** – portion of fund balance that is not an available resource because it represents the year-end balance of prepaid expenses which are not spendable resources.

**Assigned for Capital Expenditures** – revenue sources restricted for expenditures for the School's future construction of a new facility.

**Restricted Fund Balance** – This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.

**Restricted for Capital Expenditures** – portion of fund balance that can only be used for capital expenditures.

**Unassigned** – portion of fund balance that has not been assigned to another fund or restricted, committed or assigned to specific purposes with the General Fund.

**THE EXPLORIS SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
 For the Fiscal Year Ended June 30, 2020

1. Summary of Significant Accounting Policies (Continued)

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

10. Net Position/Fund Balances (Continued)

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

11. Reconciliation of Government-Wide and Fund Statements

The governmental fund balance sheet includes a reconciliation between governmental funds' total fund balance and governmental activities' net position as reported in the government-wide statement of net position.

The net adjustment of \$70,325 represents the amount that the net position exceeds the total fund balances of governmental funds and consists of several elements as follows:

Capital assets used in governmental activities are not financial resources and are therefore not reported in the fund (total capital assets on government-wide statement in governmental activities column).	\$ 1,026,028
Less accumulated depreciation	(956,827)
Pledges receivable are not current financial resources and therefore are not reported in the funds.	<u>1,124</u>
Total adjustment	<u>\$ 70,325</u>

F. Revenues, Expenditures, and Expenses

1. Funding

The School is funded by the SBE, receiving (i) an amount equal to the average per pupil allocation for the average daily membership ("ADM") from the local school administrative unit allotments in which the School is located (i.e. Wake County Board of Education) for each child attending the School except for the allocation for children with special needs and (ii) an additional amount for each child attending the School who is a child with special needs (G.S. 115C-218.105(a)).

Subject to certain limitations, funds allocated by the SBE may be used to enter into operational and financing leases for real property or mobile classroom units for use as school facilities for charter schools and may be used for payments on loans made to charter schools for facilities, equipment, or operations (G.S. 115C-218.105(b)).



**THE EXPLORIS SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Fiscal Year Ended June 30, 2020

1. Summary of Significant Accounting Policies (Continued)

F. Revenues, Expenditures, and Expenses (Continued)

Funding (Continued)

Additionally, the School receives for each student an amount equal to the per pupil share of the local current expense fund of the local school administrative unit in which the child resides (G.S. 115C-218.105(c)). Amounts transferred that consist of revenue from supplemental taxes shall be transferred only to a charter school located in the district where the taxes are levied and the child resides. For the fiscal year ended June 30, 2020, the School received funding from the Boards of Education of Wake County (\$1,244,390), Johnston County (\$42,132), and Durham County (\$25,641).

Furthermore, the School has received donations of cash and/or equipment from private organizations. The cash is available to be used throughout the year for the School's various programs and activities.

2. Reconciliation Between Government-Wide and Fund Statements

The governmental fund statement of revenues, expenditures, and changes in fund balance is followed by a reconciliation between the change in the fund balance of the governmental funds and the change in the net position of governmental activities as reported on the government-wide statement of activities.

The net difference of (\$542,446) between the two amounts represents the amount that the change in fund balances of governmental funds exceed the change in net position of governmental activities and consists of the following elements:

Capital outlay expenditures recorded in the fund statements but capitalized as assets on the statement of activities.	\$ 19,249
Depreciation expense that is recorded on the statement of activities but not in the fund statements.	(49,636)
Current year pledge receivable adjustments do not require the use of current financial resources and, therefore, are not reported as expenditures in the funds:	
Current year collection of pledges receivable	(17,536)
Change in Allowance for Uncollectible Pledges Receivable	(565,151)
Current year pledge receivable revenue	<u>70,628</u>
Total	<u>\$ (542,446)</u>



**THE EXPLORIS SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Fiscal Year Ended June 30, 2020

1. Summary of Significant Accounting Policies (Continued)

G. Use of Estimates and Assumptions

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenditures.

2. Detail Notes on All Funds

A. Assets

1. Deposits

At June 30, 2020, the School had deposits with banks and savings and loans with a carrying amount of \$1,897,319. The bank balance with the financial institutions was \$1,985,498, of which \$1,485,498 was not covered by federal depository insurance. The School does not have a deposit policy for custodial credit risk.

2. Pledges Receivable

Pledges receivable at June 30, 2020 were as follows:

Receivable in less than one year	\$ 52,561
Receivable in more than one year	563,714
Less: allowance for doubtful accounts	<u>(615,151)</u>
 Total pledges receivable	 <u>\$ 1,124</u>

3. Capital Assets

Capital asset activity related to governmental activities for the year ended June 30, 2020 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental activities:				
Capital assets being depreciated:				
Furniture	\$ 22,891	\$ -	\$ -	\$ 22,891
Electronic equipment	243,350	15,656	-	259,006
Leasehold improvements	<u>740,538</u>	<u>3,593</u>	<u>-</u>	<u>744,131</u>
Total capital assets being depreciated	<u>1,006,779</u>	<u>19,249</u>	<u>-</u>	<u>1,026,028</u>
Less accumulated depreciation for:				
Furniture	21,918	417	-	22,335
Electronic equipment	222,344	10,799	-	233,143
Leasehold improvements	<u>662,929</u>	<u>38,420</u>	<u>-</u>	<u>701,349</u>
Total accumulated depreciation	<u>907,191</u>	<u>49,636</u>	<u>-</u>	<u>956,827</u>
Total capital assets being depreciated, net	<u>99,588</u>			<u>69,201</u>
Total governmental capital assets, net	<u>\$ 99,588</u>			<u>\$ 69,201</u>

**THE EXPLORIS SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Fiscal Year Ended June 30, 2020

2. Detail Notes on All Funds (Continued)

A. Assets (Continued)

3. Capital Assets (Continued)

Depreciation expense was charged to governmental functions as follows:

Instructional programs	\$	37,227
Supporting services		12,409
	\$	49,636

B. Liabilities

1. Pension Plan Obligations

The School does not participate in the North Carolina Teachers' and State Employees' Retirement System. The School has established a deferred compensation plan. Under the plan, all full-time employees who meet certain eligibility requirements can participate. Effective January 1, 2020, part-time employees who meet certain requirements can also participate. The School matches 50% of employee contributions up to 8%. The expenses of the Plan totaled \$43,363, \$42,818, and \$36,448 for the years ended June 30, 2020, 2019, and 2018, respectively.

2. Risk Management

The School is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School maintains general liability and errors and omissions insurance coverage of \$1 million per occurrence with a commercial carrier.

The School has obtained a major medical insurance policy for its personnel through a commercial insurer. Through the plan, permanent, full-time employees of the School are eligible to receive health care benefits.

The School carries commercial coverage for all other risks of loss. There have been no significant reductions in insurance coverage in the prior year, and claims have not exceeded coverage in any of the past two fiscal years.

The School has elected not to carry flood insurance because the School is not in an area of the state that has been mapped and designated an "A" area (an area close to a river, lake or stream) by the Federal Emergency Management Agency.

The School carries fidelity bond coverage in the amount of \$250,000 for all its employees.

3. Claims and Judgements

At June 30, 2020, the School was a defendant to a lawsuit. In the opinion of the School's management and the School's attorney, the ultimate effect of this legal matter will not have a material adverse effect on the School's financial position.

**THE EXPLORIS SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
 For the Fiscal Year Ended June 30, 2020

2. Detail Notes on All Funds (Continued)

B. Liabilities (Continued)

4. Long-Term Obligations

Operating Leases

Effective July 2009, the School entered into an operating lease for the school building. The lease required monthly payments of \$16,349 for July and August 2019. The lease increases annually based on either the CPI or the increase in per pupil allotment. Effective September 2019, the lease requires \$16,547 per month. The lease expires August 31, 2024.

In July 2017, the School entered into a ground lease agreement which matured in December 2020. The lease required monthly payments of \$5,150 through August 2019, monthly payments of \$5,305 through August 2020, and then monthly payments of \$5,465 through December 2020. In September 2020, the School extended the lease through December 2021 for a monthly payment of \$5,630. The School also has a modular lease agreement which matured in December 2020 and required monthly payments of \$7,934. Upon maturity, the lease converted to a month-to-month agreement. Additionally, the School leases equipment under a lease agreement that expires in September 2021. Monthly payments total \$388.

Rent expense for the year ended June 30, 2020 under noncancelable lease agreements totaled \$309,505.

The following is a schedule of the future minimum lease payments as of June 30:

<u>Year Ending June 30,</u>	
2021	\$ 320,384
2022	240,853
2023	210,028
2024	214,228
2025	<u>35,822</u>
	<u>\$ 1,021,315</u>

**THE EXPLORIS SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Fiscal Year Ended June 30, 2020

2. Detail Notes on All Funds (Continued)

B. Liabilities (Continued)

4. Long-Term Obligations (Continued)

Development Agreement

Effective December 2017, the School entered into an operating lease agreement to lease a school facility that will be constructed. The lease payments are to commence the later of the first full day of school after the earliest summer, fall, winter or spring break following the date a tenant certificate of occupancy is issued. The lease required monthly payments of \$76,367 the first year and \$94,083 thereafter for thirty years after the date of commencement. The annual rent was to be adjusted at the commencement of the third year of the term and each year thereafter, by the same percentage as the North Carolina state allotment for Average Daily Membership ("ADM"). As part of the lease agreement, the landlord shall bear all costs of tenant improvements up to but not to exceed \$30 per square foot. The School will bear all improvement costs in excess of such allowance and will be paid via a promissory note with the Landlord in an amount up to \$2,500,000. The School also has the right to a 15% gain on a portion of land that was subdivided at the future facility site, upon the sale of the tract by the developer. The School also entered into a donation agreement with the developer whereas the developer will make a donation to the School for the exclusive restricted purpose of paying for the interior space upfits of the building. The developer will match funds raised by the School for upfit through July 1, 2019 on a dollar-for-dollar basis, up to the amount of \$1,000,000. In January 2019, the School was informed by the developer that the project was no longer viable. In January 2020, the School filed a complaint against the developing companies stating that the developers were in breach of contract by backing out of construction. Due to management's uncertainty in the School's future facility plans and the outcome of the case, an allowance for doubtful accounts of \$563,714 was recorded to fully reserve for the developer match receivable recorded in accordance with the donation agreement.

C. Fund Balance

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

**THE EXPLORIS SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Fiscal Year Ended June 30, 2020

2. Detail Notes on All Funds (Continued)

C. Fund Balance (Continued)

The following schedule provides management and citizens with information on the portion of general fund balance that is available for appropriation as of June 30, 2020:

Total fund balance	\$ 1,789,585
Less:	
Prepaid Items	(16,627)
Security Deposit	(15,658)
Assigned for Capital Expenditures	<u>(591,665)</u>
Remaining fund balance	<u>\$ 1,165,635</u>

3. Related Party Transactions

Two employees of the School serve as members of the governing board of The Exploris School. For the fiscal year ended June 30, 2020, these employees were paid salaries of \$120,800 and \$69,883 from the State Public School Fund.

4. Summary Disclosure of Significant Contingencies

Federal and State Assisted Programs

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

5. Uncertainties

As a result of the COVID-19 outbreak in the United States, economic uncertainties have arisen which may have a negative impact of the School's financial results in the future. The extent of the impact of COVID-19 on the operational and financial performance will depend on certain developments, including duration and spread of the outbreak, impact on students, employees and vendors, all of which are uncertain at this time. The extent to which COVID-19 may impact the School's financial condition or results in the future is uncertain.

6. Significant Effects of Subsequent Events

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through January 27, 2021, which is the date the financial statements were available to be issued.

**THE EXPLORIS SCHOOL**  
**All Governmental Fund Types**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2020**

Statement 1

	2020		Favorable (Unfavorable) Variance
	Final Budget	Actual	
<b>Revenues:</b>			
State of North Carolina	\$ 2,857,677	\$ 2,865,891	\$ 8,214
Board(s) of Education:			
Wake County	1,249,041	1,244,390	(4,651)
Johnston County	39,708	42,132	2,424
Durham County	24,103	25,641	1,538
U.S. Government	217,000	168,198	(48,802)
Contributions and donations	60,500	145,116	84,616
Field Trips	3,549	81,518	77,969
Other	6,570	10,485	3,915
<b>Total</b>	<b>4,458,148</b>	<b>4,583,371</b>	<b>125,223</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Instructional services:</b>			
Regular programs	-	2,080,532	-
Special programs	-	463,903	-
Alternative programs	-	76,824	-
School leadership programs	-	476,963	-
Co-Curricular programs	-	9,364	-
School based support programs	-	113,500	-
<b>Total instructional programs</b>	<b>3,693,876</b>	<b>3,221,086</b>	<b>472,790</b>
<b>Support services:</b>			
Curriculum Support	-	2,302	-
Technology	-	44,675	-
Operational support	-	73,183	-
Finance and human resources	-	68,316	-
Policy, leadership and public relations	-	523,113	-
<b>Total support services</b>	<b>589,838</b>	<b>711,589</b>	<b>(121,751)</b>
Capital outlay	-	19,249	(19,249)

**THE EXPLORIS SCHOOL**  
**All Governmental Fund Types**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2020**  
**(Continued)**

**Statement 1**

	2020		
	Final Budget	Actual	Favorable (Unfavorable) Variance
Total expenditures	\$ 4,283,714	\$ 3,951,924	\$ 331,790
Other financing sources (uses):			
Fund balance appropriated	(174,434)	-	174,434
Total other financing sources and (uses)	(174,434)	-	174,434
Excess of revenue over expenditures	\$ -	\$ 631,447	\$ 631,447

**THE EXPLORIS SCHOOL** **Statement 2**  
**Proprietary Fund Types**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual (Non - GAAP)**  
**For the Fiscal Year Ended June 30, 2020**

	2020		Favorable (Unfavorable) Variance
	Final Budget	Actual	
Revenues:			
Child care fees	\$ 90,000	\$ 83,566	\$ (6,434)
Total revenues	<u>90,000</u>	<u>83,566</u>	<u>(6,434)</u>
Expenditures:			
Food purchases	-	18,813	(18,813)
Salaries and benefits	36,033	49,603	(13,570)
Total expenditures	<u>36,033</u>	<u>68,416</u>	<u>(32,383)</u>
Revenues over expenditures	<u>53,967</u>	<u>15,150</u>	<u>(38,817)</u>
Other financing sources (uses):			
Fund balance appropriated	<u>(53,967)</u>	-	<u>53,967</u>
Total other financing sources (uses)	<u>(53,967)</u>	<u>-</u>	<u>53,967</u>
Revenues and other sources over expenditures	<u>\$ -</u>	15,150	<u>\$ 15,150</u>
Reconciliation from budgetary basis (modified accrual) to full accrual:			
Reconciling items:			
Change in net assets		<u>\$ 15,150</u>	





Certified Public Accountants

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
The Exploris School  
Raleigh, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of The Exploris School (the "School") as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise The Exploris School's basic financial statements, and have issued our report thereon dated January 27, 2021.

***Internal Control over Financial Reporting***

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

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

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

### ***Compliance and Other Matters***

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

### ***Purpose of this Report***

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

*Thomas, Judy & Jucker, P.A.*

Raleigh, North Carolina  
January 27, 2021



## Certified Public Accountants

### **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND THE STATE SINGLE AUDIT IMPLEMENTATION ACT**

To the Board of Directors  
The Exploris School  
Raleigh, North Carolina

#### ***Report on Compliance for Each Major State Program***

We have audited The Exploris School's (the "School") compliance with the types of compliance requirements described in the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of The Exploris School's major State programs for the year ended June 30, 2020. The Exploris School's major State programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility***

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

#### ***Auditors' Responsibility***

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

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

#### ***Opinion on Each Major State Program***

In our opinion, The Exploris School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major State programs for the year ended June 30, 2020.

### **Report on Internal Control over Compliance**

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

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

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

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

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

Raleigh, North Carolina  
January 27, 2021

**THE EXPLORIS SCHOOL**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 For the Fiscal Year Ended June 30, 2020

**SECTION I – SUMMARY OF AUDITORS’ RESULTS**

Financial Statements

Type of auditors’ report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- Material weaknesses identified?  Yes  No
- Significant deficiency(s) identified?  Yes  None Reported
- Noncompliance material to financial statements noted?  Yes  No

State Awards

Internal control over major State programs:

- Material weakness identified?  Yes  No
- Significant deficiencies identified?  Yes  None Reported

Type of auditors’ report issued on compliance for major State programs: Unmodified

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

Identification of major State programs:

Program Name  
 State Public School Fund

**SECTION II – FINANCIAL STATEMENT FINDINGS**

No findings.

**SECTION III – STATE AWARD FINDINGS AND QUESTIONED COSTS**

No findings.

**THE EXPLORIS SCHOOL**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
For the Fiscal Year Ended June 30, 2020

None.

**THE EXPLORIS SCHOOL**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
For the Year Ended June 30, 2020

<u>Grantor/Pass-through</u> <u>Grantor/Program Title</u>	<u>Federal</u> <u>CFDA</u> <u>Number</u>	<u>State/</u> <u>Pass-through</u> <u>Grantor's</u> <u>Number</u>	<u>Expendi-</u> <u>tures</u>
<b>Federal Grants:</b>			
<b>Cash Assistance:</b>			
<u>U.S. Department of Education</u>			
Passed-through the N.C. Department of Public Instruction:			
Improving America School Act of 1994 (IASA)			
<u>IDEA VI Cluster</u>			
IDEA VI-B	84.027	PRC 060	\$ 70,376
IDEA VI-B Targeted Assistance	84.027A	PRC 118	431
NC ACCESS	84.282A	PRC 160	<u>97,391</u>
Total U.S. Department of Education			<u>168,198</u>
Total Federal Assistance			<u>168,198</u>
<b>State Grants:</b>			
<b>Cash Assistance:</b>			
<u>N.C. Department of Public Instruction:</u>			
State Public School Fund	xxxx	PRC 036	2,843,057
Summer Reading	xxxx	PRC 016	8,844
Behavioral Support	xxxx	PRC 029	1,100
State Bonus	xxxx	PRC 048	2,153
State COVID-19 Supplemental Funds	xxxx	PRC 154	<u>10,737</u>
Total N.C. Department of Public Instruction			<u>2,865,891</u>
Total State Assistance			<u>2,865,891</u>
Total Federal and State Assistance			<u>\$ 3,034,089</u>

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

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal and State awards (SEFSA) includes the federal and State grant activity of the School under the programs of the federal government and the State of North Carolina for the year ended June 30, 2020. The information in this SEFSA is presented in accordance with the requirements of *Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act*. Because the Schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School.

Note 2: Summary of Significant Accounting Policies

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited. The School has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.