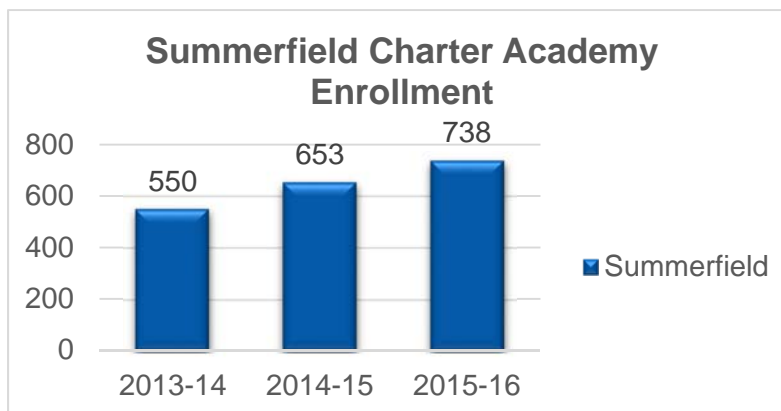


**Academic Performance:** The school we are replicating, Summerfield Charter Academy (Summerfield), has increased in proficiency each year since it opened. Summerfield has outperformed the local district in each subject area significantly.

Summerfield Charter Academy Academic Performance Data (Past Three School Years)						
Year	Reading Proficiency			Math Proficiency		
	Summerfield	Guilford County Schools	(+/-)	Summerfield	Guilford County Schools	(+/-)
2013-14	72.0%	52.0%	20%	65.0%	52.0%	13%
2014-15	73.0%	52.0%	21%	75.0%	50.0%	25%
2015-16	90.0%	52.0%	38%	77.2%	50.6%	27%

**Student Enrollment:** Below you will find a table and graph of Summerfield's enrollment trend over the last three years<sup>i</sup>.

Summerfield Charter Academy Enrollment (Past Three School Years)			
Year	Summerfield	Guilford County Schools	State
2013-14	550	71,787	1,491,819
2014-15	653	71,502	1,502,362
2015-16	738	71,429	1,513,053



*\*Our Board formed a new non-profit solely for the purpose of starting and governing Hillside Academy. We chose to partner with an Educational Management Organization, National Heritage Academies, to replicate the organization's model. We do not intend to seek a "fast-track" approval, as it is imperative that we have the time to construct our new facility and effectively plan to meet student needs. We indicated this in the online application system, but we were still required to answer questions regarding "Eligibility Criteria" for fast-track. We do not believe these questions are applicable to our effort, and that the information included in Appendices A and O provides sufficient detail on NHA's success.*

<sup>i</sup> Summerfield Charter Academy (Summerfield) opened in 2013 serving grades K-6. In 2014-15, Summerfield served grades K-7 and then grades K-8 in 2015-16.

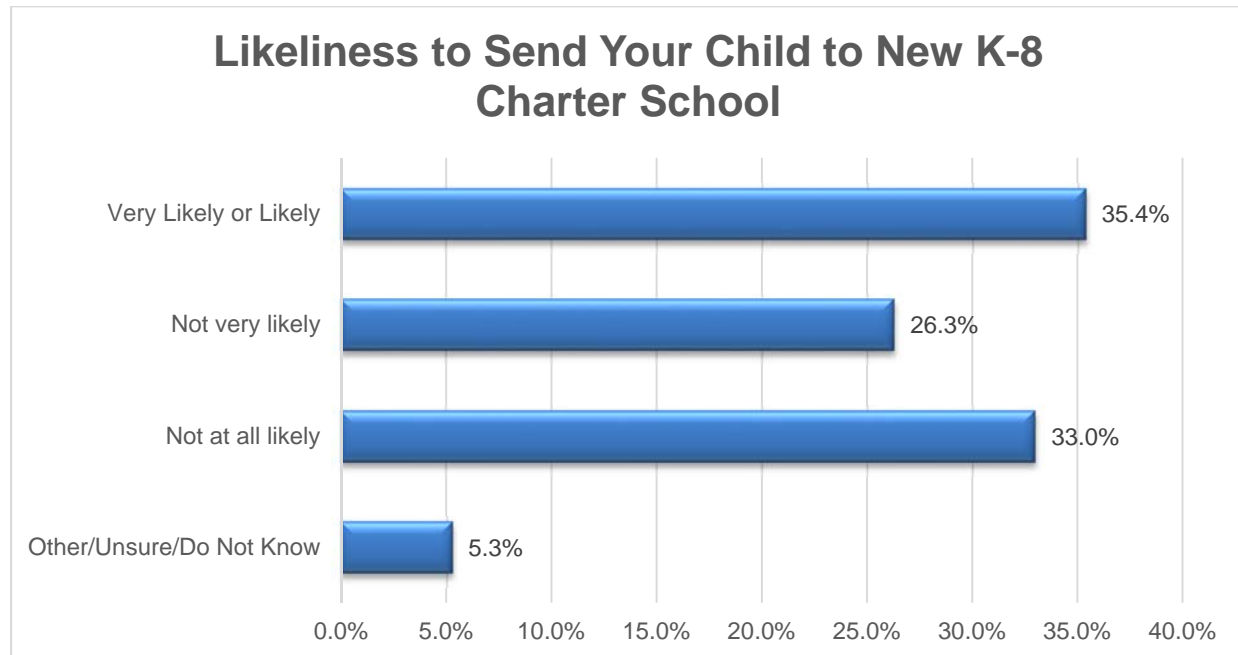
### School Interest Survey Results

In the spring of 2016, a survey of parents in the Ballantyne area with at least one child in grades K-8 was conducted to help gauge receptivity to a new charter school. The survey found that approximately 35 percent of parents would be “likely” or “very likely” to send their child to a new charter school with the focus we are proposing.

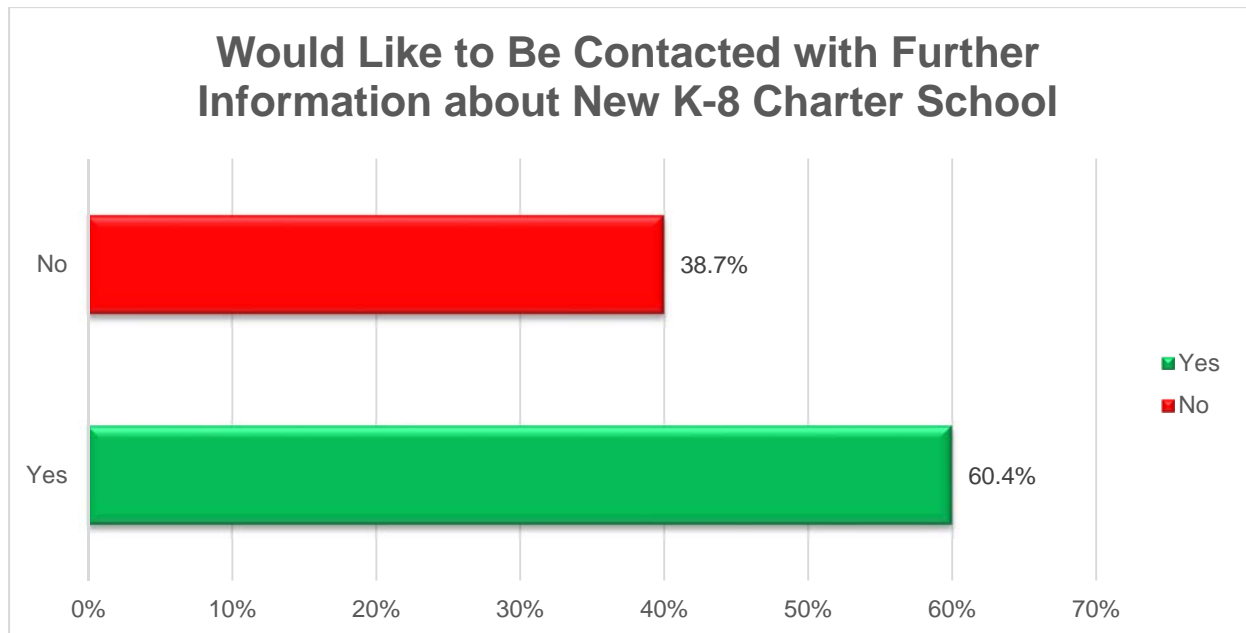
Nearly two-thirds (60 percent) of parents would like to be contacted with further information about the school, if approved to open. This initial survey confirmed our belief that families in our community are interested in expanding school choice.

Potential student re-assignment has been a hot topic for the people of the Charlotte-Mecklenburg area. A spring 2016 survey administered by Charlotte-Mecklenburg Schools (CMS) showed that people care more about having a neighborhood school than having racial or socioeconomic diversity on campuses. Eighty-two percent expressed disapproval when asked if they’d be ok with their child having a longer bus ride to reach a diverse school. According to our survey, 29 percent of parents would consider sending their child to another school due to “redistricting/new school assignments.”

**If a new kindergarten through 8th grade charter school opened in your area that had college-readiness as its focus, how likely would you be to send your child to that school? Would you be *very likely*, *likely*, *not very likely*, or *not at all likely* to send your child to that school?**



**A new kindergarten through 8th grade charter school may be coming to your community. If this new charter school opened, would you like to be contacted with further information about the school?**



#### School Capacity and Growth Challenges

Charlotte is the largest city in North Carolina, and like many North Carolina cities, experiencing rapid growth. Surveyed parents were given a list of reasons why a family may consider sending their child to another school. The top reason chosen was “redistricting/new school assignments” and the second was “class size.” Capacity and lacking choice issues are a concern throughout Mecklenburg County, and many families are choosing to relocate to Union County. Currently, CMS manages 1,200 modular units as affordable space for classroom instruction. CMS has approximately 29 capital projects and 10 of these projects are new construction to relief schools that are overcrowded.

CMS is the largest school district in North Carolina and it has, along with the Charlotte area, seen exponential growth in population over the last ten years and is projected to continue to grow. Although the district expects to see 3,200 students in the 2016-17 school year, it also expects that for every student that enrolls in CMS, five will enroll in a charter school. There is a lack of public charter school choices in South Charlotte and Union County, and the high waiting lists of the few area charter schools are evidence that there is a pent-up demand.

#### Media Coverage of School Capacity Issues

For more detailed information on the capacity challenges our schools are experiencing, please review articles via the links below:

**“No dodging CMS’ school zone dilemma”**

<http://www.charlotteobserver.com/opinion/opn-columns-blogs/eric-frazier/article66981157.html>

**“Parent group offers a three-point plan for CMS assignment”**

<http://www.charlotteobserver.com/news/local/education/your-schools-blog/article65434112.html>

**“Charter growth in Mecklenburg expected to outstrip CMS 5 to 1”**

<http://www.charlotteobserver.com/news/local/education/your-schools-blog/article62255582.html>

**“CMS will seek \$33M jump start on new schools, renovations”**

<http://www.charlotteobserver.com/news/local/education/article94003357.html>

**“Charlotte-Mecklenburg Schools seeks \$805 million in capital funding to improve schools and increase choice”**

<http://www.cms.k12.nc.us/mediaroom/Documents/capital%20funding%20needs%20summary%204-26%20final.pdf>

### **Synopsis of Planned Curriculum**

Hillside Academy will use the K-8 curriculum designed for NHA-partner schools which has been carefully aligned with the Common Core State Standards and appropriate North Carolina learning standards. The school's core content areas of English language arts (ELA), mathematics, science, and social studies, summarized very briefly below, will be supplemented by co-curricular areas that help shape students as well-rounded individuals, including art, music, physical education, and library and educational technology. Moral focus, too, will be an integrated component of the curriculum.

*ELA:* In grades K-2, the curriculum will emphasize the foundations of reading. This includes the ability to decode automatically, read with fluency, and gain the capacity to comprehend increasingly complex texts across a range of types and disciplines. In grades 3-5, reading instruction will be centered on complex, grade-appropriate texts and will feature a balance of informational and literary work. In grades 6-8, literary experiences will be incorporated by ELA, social studies, and science teachers through texts in their respective content areas selected specifically for their literacy value. A blend of classic literature and literary non-fiction, including historical and scientific documents, will be featured. Discussion and collaboration also will be a focus, as students apply reading skills to develop habits for providing text-based evidence in both conversation and writing.

*Math:* The math curriculum underscores the importance of number sense and operations, measurement, computation using formal algorithms, geometry, data analysis and probability, and problem-solving and inquiry. In grades K-2, number sense and computational fluency will be the main focus of students' learning. In grades 3-5, learning will shift from computation to fractional awareness. The ability to compose and decompose numbers will be built upon to deepen understanding of fractions, percentages, decimals, and computation. Algebraic skills will also be developed. In grades 6-8, the focus will be on the study of algebra and functions.

*Science:* In grades K-2, scientific learning will be both modeled and structured, and will focus primarily on the study of events and phenomena in nature that can be observed with the five senses. In grades 3-5, the science curriculum will have students begin exploring cause-and-effect connections between events. Investigations will be more complex and involve more detailed measurements and use a variety of tools. In grades 6-8, the science curriculum will include deeper exploration of cause-and-effect relationships and will connect knowledge of concepts to real-world examples. Instruction, experimentation, and student writing will be well-integrated.

*Social Studies:* The social studies curriculum emphasizes how geography and economics interact in a global society. In grades K-2, the social studies curriculum will focus on students' ability to describe basic historical events, people, and conflicts. Students will become familiar with basic geographical representations, economic concepts and resources, and functions of government. In grades 3-5, the curriculum will help students describe historical events in more detail and communicate how these events impacted other historical occurrences in American and world cultures. The social studies curriculum emphasizes how geography and economics interact in a global society. In grades 6-8, students will regularly practice how to make connections between historical events in the United States and the world and current events. They will also develop their knowledge of the relationships among geography, history, economics, and culture.

The following pages offer a sample course scope and sequence for one core subject (Math) in the school's grades K-8.

## Appendix B: Curriculum Outline Per Grade Span for Year One

Beginning of the Year Inventory - 2 Days					
Unit 1 – Understand Numbers 1-10		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Counting and Cardinality</b> <i>K.CC.4a, K.CC.4b</i>	1-6			7
	<b>Adding, Subtracting, and Comparing Through 5</b> <i>K.CC.2, K.CC.4a, K.CC.4b, K.CC.6, K.OA.1, K.G.1, K.G.2, K.G.5, K.MD.3</i>	7-10	*Lesson 10		6
	<b>Show Numbers 1 Through 10</b> <i>K.CC.3, K.CC.4a, K.CC.4b, K.CC.5, K.CC.6, K.OA.1, K.OA.2</i>	11-14			5
	<b>Practice Numbers 1 Through 10</b> <i>K.CC.1, K.CC.3, K.CC.4a, K.CC.4b, K.CC.5, K.CC.6, K.G.1, K.G.2, K.G.3, K.G.4</i>	15-18			5
Unit Review and Unit Common Assessment					2
Unit 1 Total					25

### Unit 1 Daily Routines – Counting Tens and Ones

Using the 120 Poster	Using the Counting Tens and Ones Flip Chart	Using Giant Number Cards
<p><b>Student Leader (SL)</b> circles the next number each day.</p> <p><b>If a new ten is made</b>, circles are erased and a bracket is drawn at the bottom of the column.</p> <p><b>SL</b> leads class in counting new total, pointing to numbers:</p> <ul style="list-style-type: none"> <li><b>Up to and including 50</b>, class counts by ones</li> </ul> <p>See <b>Volume 1 TE p. xxxi-xxxii</b> for more information.</p>	<p>*Begin year by covering the first column of counters (on the left of the chart) with ten small sticky notes.</p> <p><b>SL</b> uncovers one counter each day and writes number of uncovered counters at the bottom of the column. Sticky notes are kept in boxes at bottom.</p> <p><b>SL</b> writes an equation adding all columns together. Class reads equation together as <b>SL</b> points.</p> <p><b>When 10 counters are uncovered</b> in a column, the next column of counters is covered with sticky notes.</p> <p>See <b>Volume 1 TE p. xxxii</b> for more information.</p>	<p><b>SL</b> shows total using Giant Number Cards. (Example: 29 – 20 card and 9 card)</p> <p><b>SL says:</b> 20 plus 9 (showing both cards)</p> <p><b>Class responds:</b> 20 plus 9 makes 29.</p> <p>See <b>Volume 1 TE p. xxxii</b> for more information.</p>

## Appendix B: Curriculum Outline Per Grade Span for Year One

Unit 2 – 5-Groups in Numbers 6-10		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>5-Groups in Numbers 6-10</b> <i>K.CC.1, K.CC.2, K.CC.3, K.CC.4a, K.CC.5, K.CC.6, K.OA.1, K.OA.2, K.OA.3, K.OA.5</i>	1-5			6
	<b>Addition and Subtraction Stories</b> <i>K.CC.1, K.CC.3, K.CC.4a, K.CC.4b, K.CC.4c, K.CC.5, K.CC.6, K.CC.7, K.OA.1, K.OA.2, K.OA.3, K.OA.4, K.OA.5</i>	6-10			6
	<b>Practice Numbers 1 Through 10, the + Pattern</b> <i>K.CC.1, K.CC.2, K.CC.3, K.CC.4a, K.CC.4b, K.CC.4c, K.CC.5, K.OA.1, K.OA.2, K.OA.3, K.OA.4, K.OA.5, K.MD.3, K.G.1, K.G.2, K.G.4</i>	11-15			6
	<b>Practice Numbers 1 Through 10, the – Pattern</b> <i>K.CC.1, K.CC.2, K.CC.3, K.CC.4a, K.CC.4c, K.CC.5, K.CC.7, K.OA.1, K.OA.2, K.OA.3, K.OA.4, K.MD.3, K.G.1, K.G.2, K.G.4</i>	16-20	*Lesson 17		7
Unit Review and Unit Common Assessment					2
Unit 2 Total					27

### Unit 2 Daily Routines – Counting Tens and Ones

Using the 120 Poster	Using the Counting Tens and Ones Flip Chart	Using Giant Number Cards
<p><b>Student Leader (SL)</b> circles the next number each day.</p> <p><b>If a new ten is made</b>, circles are erased and a bracket is drawn at the bottom of the column.</p> <p><b>SL</b> leads class in counting new total, pointing to numbers:</p> <ul style="list-style-type: none"> <li><b>Up to and including 50</b>, class counts by ones</li> <li><b>After 50</b>, class counts by tens as far as possible, say “freeze”, then count the rest by ones. (Show fingers while counting)</li> </ul> <p>See <b>Volume 1 TE p. xxxi-xxxii</b> for more information.</p>	<p><b>SL</b> uncovers one counter each day and writes number of uncovered counters at the bottom of the column.</p> <p><b>SL</b> writes an equation adding all columns together. Class reads equation together as <b>SL</b> points.</p> <p><b>When 10 counters are uncovered</b> in a column, the next column of counters is covered with sticky notes.</p> <p>See <b>Volume 1 TE p. xxxii</b> for more information.</p>	<p><b>SL</b> shows total using Giant Number Cards.</p> <p><b>SL says:</b> ___ plus ___ (showing both cards)</p> <p><b>Class responds:</b> ___ plus ___ makes ___.</p> <p>See <b>Volume 1 TE p. xxxii</b> for more information.</p>

## Appendix B: Curriculum Outline Per Grade Span for Year One

Unit 3 – Teen Numbers as Tens and Ones		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Partners of 5 and 6</b> <i>K.CC.1, K.CC.2, K.CC.3, K.CC.4a, K.CC.4b, K.CC.4c, K.CC.5, K.OA.1, K.OA.2, K.OA.3, K.OA.5, K.NBT.1, K.G.6</i>	1-9			10
	<b>Classifying</b> <i>K.CC.2, K.CC.3, K.CC.4c, K.CC.5, K.CC.6, K.CC.7, K.OA.1, K.OA.2, K.OA.5, K.MD.3, K.G.1, K.G.2</i>	10-12			4
	<b>Tens in Teen Numbers</b> <i>K.CC.3, K.CC.4a, K.CC.4b, K.CC.4c, K.CC.5, K.CC.7, K.OA.1, K.OA.2, K.OA.3, K.OA.5, K.NBT.1</i>	13-17			6
	<b>Build Teen Numbers</b> <i>K.CC.3, K.CC.4, K.CC.4b, K.CC.5, K.OA.1, K.OA.3, K.OA.5, K.NBT.1, K.MD.3, K.G.1, K.G.2, K.G.4</i>	18-21			5
Unit Review and Unit Common Assessment					2
Unit 3 Total					27

### Unit 3 Daily Routines – Counting Tens and Ones

Using the 120 Poster	Using the Counting Tens and Ones Flip Chart	Using Giant Number Cards
<p><b>Student Leader (SL)</b> circles the next number each day.</p> <p><b>If a new ten is made</b>, circles are erased and a bracket is drawn at the bottom of the column.</p> <p><b>SL</b> leads class in counting new total, pointing to numbers:</p> <ul style="list-style-type: none"> <li><b>After 50</b>, class counts by tens as far as possible, say “freeze”, then count the rest by ones. (Show fingers while counting)</li> </ul> <p>See <b>Volume 1 TE p. xxxi-xxxii</b> for more information.</p>	<p><b>SL</b> uncovers one counter each day and writes number of uncovered counters at the bottom of the column.</p> <p><b>SL</b> writes an equation adding all columns together.</p> <p>Class reads equation together as <b>SL</b> points.</p> <p><b>When 10 counters are uncovered</b> in a column, the next column of counters is covered with sticky notes.</p> <p><b>When 100 is reached</b>, flip 100 card over (left side of chart) and count the counters by tens up to 100.</p> <p>See <b>Volume 1 TE p. xxxii</b> for more information.</p>	<p><b>SL</b> shows total using Giant Number Cards.</p> <p><b>SL says:</b> ___ plus ___ (showing both cards)</p> <p><b>Class responds:</b> ___ plus ___ makes ___.</p> <p><b>To make a 100 card</b> – tape 10 and 0 together.</p> <p>See <b>Volume 1 TE p. xxxii</b> for more information.</p>



## Appendix B: Curriculum Outline Per Grade Span for Year One

Unit 4 – Partners, Problem Drawings, and Tens		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Story Problems and Equations</b> <i>K.CC.3, K.CC.4a, K.CC.4b, K.CC.4c, K.OA.1, K.OA.2, K.OA.3, K.OA.4, K.OA.5, K.NBT.1, K.MD.3, K.G.1</i>	1-4		Fluency Check 1 (AG p. 78)	6
	<b>Practice with Comparing</b> <i>K.CC.3, K.CC.4, K.CC.4c, K.CC.5, K.CC.6, K.CC.7, K.OA.1, K.OA.2, K.OA.3, K.OA.4, K.NBT.1</i>	5-8		Fluency Check 2 (AG p. 79)	6
	<b>Equations and Teen Numbers</b> <i>K.CC.2, K.CC.4a, K.CC.4b, K.CC.4c, K.CC.6, K.CC.7, K.OA.1, K.OA.2, K.OA.3, K.OA.4, K.OA.5, K.NBT.1, K.MD.3, K.G.1, K.G.2, K.G.3, K.G.4</i>	9-15		Fluency Check 3 (AG p. 80)	9
	<b>Equations for Partners</b> <i>K.CC.1, K.CC.2, K.CC.3, K.CC.4a, K.CC.4b, K.CC.5, K.CC.6, K.CC.7, K.OA.1, K.OA.3, K.OA.4, K.OA.5, K.NBT.1, K.MD.3, K.G.1, K.G.2, K.G.3, K.G.4, K.G.5, K.G.6</i>	16-22		Fluency Check 4 (AG p. 81)	9
Unit Review and Unit Common Assessment					2
Unit 4 Total					32

### Unit 4 Daily Routines – Counting Tens and Ones

Using the 120 Poster	Using the Counting Tens and Ones Flip Chart	Using Giant Number Cards
<p><b>Student Leader (SL)</b> circles the next number each day.</p> <p><b>If a new ten is made</b>, circles are erased and a bracket is drawn at the bottom of the column.</p> <p><b>SL</b> leads class in counting new total, pointing to numbers:</p> <ul style="list-style-type: none"><li>Class counts by tens as far as possible, say “freeze”, then count the rest by ones. (Show fingers while counting)</li></ul> <p><b>When 100 is reached</b>, have students choose a number and count by tens and ones.</p> <p>See <b>Volume 2 TE p. xxxi</b> for more information.</p>	<p><b>SL</b> uncovers one counter each day and writes number of uncovered counters at the bottom of the column.</p> <p><b>SL</b> writes an equation adding all columns together. Class reads equation together as <b>SL</b> points.</p> <p><b>When 10 counters are uncovered</b> in a column, the next column of counters is covered with sticky notes.</p> <p><b>When 100 is reached</b>, flip 100 card over (left side of chart) and count the counters by tens up to 100.</p> <p><b>After 100</b>, begin again at 0.</p> <ul style="list-style-type: none"><li><b>SL</b> uncovers 3-6 counters every day.</li><li>After reaching 60, <b>SL</b> slows down and uncovers only 3-4 each day.</li><li>Writing and reading equation continues.</li></ul> <p>See <b>Volume 2 TE p. xxxii</b> for more information.</p>	<p><b>SL</b> shows total using Giant Number Cards.</p> <p><b>SL says:</b> ___ plus ___ (showing both cards)</p> <p><b>Class responds:</b> ___ plus ___ makes ___.</p> <p><b>To make a 100 card</b> – tape 10 and 0 together.</p> <p>See <b>Volume 2 TE p. xxxii</b> for more information.</p>
		Making Teen Numbers
		<p><b>SL</b> creates a teen number using a 10-penny strip, a 5-penny strip, and/or single pennies. (Teacher’s Resource Book p. M35, M43)</p> <p>Class counts each penny (can have <b>SL</b> write equation and class read together)</p> <p>See <b>Volume 2 TE p. xxxii</b> for more information.</p>

## Appendix B: Curriculum Outline Per Grade Span for Year One

Unit 5 – Consolidation of Concepts		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>More Partners of 10</b> <i>K.CC.1, K.CC.3, K.CC.4a, K.CC.5, K.CC.7, K.OA.1, K.OA.2, K.OA.3, K.OA.4, K.OA.5, K.NBT.1</i>	1-4		Fluency Check 5 (AG p. 82)	6
	<b>Numbers 1 Through 20</b> <i>K.CC.1, K.CC.3, K.CC.4, K.CC.4c, K.CC.5, K.OA.1, K.OA.2, K.OA.3, K.OA.4, K.OA.5, K.NBT.1</i>	5-7		Fluency Check 6 (AG p. 83)	5
	<b>More Teen Numbers and Partners</b> <i>K.CC.1, K.CC.2, K.CC.3, K.CC.5, K.OA.1, K.OA.2, K.OA.3, K.OA.4, K.OA.5, K.NBT.1</i>	8-14		Fluency Check 7 (AG p. 84)	9
	<b>More Story Problems and Equations</b> <i>K.CC.3, K.CC.4, K.CC.4c, K.CC.5, K.CC.6, K.CC.7, K.OA.1, K.OA.2, K.OA.3, K.OA.4, K.OA.5, K.NBT.1, K.MD.1, K.MD.2</i>	15-23		Fluency Check 8 (AG p. 85)	11
Unit Review and Unit Common Assessment					2
Unit 5 Total					33
Kindergarten Total					146

### Unit 5 Daily Routines – Counting Tens and Ones

Using the 120 Poster	Using the Counting Tens and Ones Flip Chart	Using Giant Number Cards
<p><b>Student Leader (SL)</b> circles the next number each day.</p> <p><b>If a new ten is made</b>, circles are erased and a bracket is drawn at the bottom of the column.</p> <p><b>SL</b> leads class in counting new total, pointing to numbers:</p> <ul style="list-style-type: none"><li>Class counts by tens as far as possible, say “freeze”, then count the rest by ones. (Show fingers while counting)</li></ul> <p><b>When 100 is reached</b>, have students choose a number and count by tens and ones.</p> <p>See <b>Volume 2 TE p. xxxi</b> for more information.</p>	<p><b>SL</b> uncovers one counter each day and writes number of uncovered counters at the bottom of the column.</p> <p><b>SL</b> writes an equation adding all columns together. Class reads equation together as <b>SL</b> points.</p> <p><b>When 10 counters are uncovered</b> in a column, the next column of counters is covered with sticky notes.</p> <p><b>When 100 is reached</b>, flip 100 card over (left side of chart) and count the counters by tens up to 100.</p> <p><b>After 100</b>, begin again at 0.</p> <ul style="list-style-type: none"><li><b>SL</b> uncovers 3-6 counters every day.</li><li>After reaching 60, <b>SL</b> slows down and uncovers only 3-4 each day.</li><li>Writing and reading equation continues.</li></ul> <p>See <b>Volume 2 TE p. xxxii</b> for more information.</p>	<p><b>SL</b> shows total using Giant Number Cards.</p> <p><b>SL says:</b> ___ plus ___ (showing both cards)</p> <p><b>Class responds:</b> ___ plus ___ makes ___.</p> <p><b>To make a 100 card</b> – tape 10 and 0 together.</p> <p>See <b>Volume 2 TE p. xxxii</b> for more information.</p>
		Making Teen Numbers
		<p><b>SL</b> creates a teen number using a 10-penny strip, a 5-penny strip, and/or single pennies. (Teacher’s Resource Book p. M35, M43)</p> <p>Class counts each penny (can have <b>SL</b> write equation and class read together)</p> <p>See <b>Volume 2 TE p. xxxii</b> for more information.</p>

# Appendix B: Curriculum Outline Per Grade Span for Year One

Beginning of the Year Inventory - 1 Day					
Unit 1 – Partners and Number Patterns Through 10		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Numbers Through 10</b> <i>1.OA.A.1, 1.OA.C.5</i>	1-2		Quick Quiz 1	3
	<b>Patterns with Partners Through 10</b> <i>1.OA.A.1, 1.OA.B.3, 1.OA.C.5, 1.OA.C.6, 1.OA.D.8</i>	3-9	*Lessons 3, 5	Quick Quiz 2	10
Unit Review and Unit Assessment					2
Unit 1 Total					15

Unit 2 – Addition and Subtraction Strategies		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Represent Addition Situations</b> <i>1.OA.A.1, 1.OA.C.6, 1.OA.D.7</i>	1-4	*Lesson 3	Quick Quiz 1, Fluency Check 1 (AG p. 136)	6
	<b>Solve Addition Equations</b> <i>1.OA.B.3, 1.OA.C.5, 1.OA.C.6, 1.OA.D.8</i>	5-9	*Lesson 5, 6	Quick Quiz 2, Fluency Check 2 (AG p. 137)	8
	<b>Solve Subtraction Equations</b> <i>1.OA.A.1, 1.OA.C.6, 1.OA.D.7, 1.OA.D.8</i>	10-13		Quick Quiz 3, Fluency Check 3 (AG p. 138)	5
	Interim 1 Common Assessment consists of content taught up until this point in Math Expressions.				
	<b>Equation Exploration</b> <i>1.OA.A.1, 1.OA.C.6, 1.OA.D.7, 1.OA.D.8</i>	14-16	*Lesson 14	Quick Quiz 4, Fluency Check 4 (AG p. 139)	5
Unit Review and Unit Assessment					2
Unit 2 Total					26

## Appendix B: Curriculum Outline Per Grade Span for Year One

Unit 3 – Unknown Numbers in Addition and Subtraction		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Counting On with Addition Situations</b> <i>1.OA.A.1, 1.OA.C.5, 1.OA.C.6, 1.OA.D.8</i>	1-5		Quick Quiz 1, Fluency Check 5 (AG p. 140)	6
	<b>Counting On with Subtraction Situations</b> <i>1.OA.A.1, 1.OA.B.4, 1.OA.C.5, 1.OA.C.6, 1.OA.D.8</i>	6-8		Quick Quiz 2, Fluency Check 6 (AG p. 141)	4
	<b>Mixed Story Problems</b> <i>1.OA.A.1, 1.OA.B.4, 1.OA.C.5, 1.OA.C.6, 1.OA.D.7, 1.OA.D.8</i>	9-12	*Lesson 9	Quick Quiz 3, Fluency Check 7 (AG p. 142)	6
Unit Review and Unit Assessment					2
Unit 3 Total					18

Unit 4 – Place Value Concepts		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Tens and Teens</b> <i>1.OA.A.1, 1.OA.B.3, 1.OA.C.5, 1.OA.C.6, 1.OA.D.8, 1.NBT.A.1, 1.NBT.B.2, 1.NBT.B.2.A, 1.NBT.B.2.B, 1.NBT.B.2.C, 1.NBT.C.4, 1.NBT.C.5</i>	1-6		Quick Quiz 1, Fluency Check 8 (AG p. 143)	7
	<b>Place Value to 100</b> <i>1.OA.C.5, 1.OA.C.6, 1.OA.D.8, 1.NBT.A.1, 1.NBT.B.2, 1.NBT.B.2.A, 1.NBT.B.2.B, 1.NBT.B.2.C, 1.NBT.B.3, 1.NBT.C.4</i>	7-12	*Lesson 10	Quick Quiz 2, Fluency Check 9 (AG p. 144)	8
	Interim 2 Common Assessment consists of content taught up until this point in Math Expressions.				
	<b>Addition Strategies</b> <i>1.OA.C.5, 1.NBT.A.1, 1.NBT.B.2, 1.NBT.B.2.A, 1.NBT.B.2.C, 1.NBT.B.3, 1.NBT.C.4</i>	13-18		Quick Quiz 3, Fluency Check 10 (AG p. 145)	7
Unit Review and Unit Assessment					2
Unit 4 Total					24

## Appendix B: Curriculum Outline Per Grade Span for Year One

Unit 5 – Place Value Situations		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Teen Solution Methods</b> <i>1.OA.A.1, 1.OA.A.2, 1.OA.B.3, 1.OA.B.4, 1.OA.C.5, 1.OA.C.6, 1.OA.D.8</i>	1-6	*Lesson 3	Quick Quiz 1, Fluency Check 11 (AG p. 146)	8
	<b>Find Patterns and Relationships</b> <i>1.OA.A.1, 1.OA.A.2, 1.OA.C.6, 1.NBT.A.1, 1.NBT.B.2, 1.NBT.B.2.C, 1.NBT.C.4, 1.NBT.C.5, 1.NBT.C.6</i>	7-11	*Lessons 8, 10	Quick Quiz 2, Fluency Check 12 (AG p. 147)	8
Unit Review and Unit Assessment					2
Unit 5 Total					18

Unit 6 – Comparisons and Data		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Represent and Compare Data</b> <i>1.OA.A.1, 1.OA.A.2, 1.MD.C.4</i>	1-5	*Lesson 2	Quick Quiz 1, Fluency Check 13 (AG p. 148)	7
	Interim 3 Common Assessment consists of content taught up until this point in Math Expressions.				
	<b>Compare Problem Types</b> <i>1.OA.A.1, 1.OA.A.2, 1.MD.C.4</i>	6-9	*Lesson 7	Quick Quiz 2, Fluency Check 14 (AG p. 149)	6
Unit Review and Unit Assessment					2
Unit 6 Total					15

# Appendix B: Curriculum Outline Per Grade Span for Year One

Unit 7 – Geometry, Measurement, and Equal Shares		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Tell and Write Time</b> <i>CC.1.MD.B.3</i>	1-5		Quick Quiz 1, Fluency Check 15 (AG p. 150)	6
	<b>Shapes and Equal Shares</b> <i>1.G.A.1, 1.G.A.2, 1.G.A.3</i>	6-11	*Lesson 9	Quick Quiz 2, Fluency Check 16 (AG p. 151)	8
	<b>Measure and Order by Length</b> <i>1.MD.A.1, 1.MD.A.2, 1.MD.B.3, 1.G.A.3</i>	12-14		Quick Quiz 3, Fluency Check 17 (AG p. 152)	4
Unit Review and Unit Assessment					2
Unit 7 Total					20

Unit 8 – Two-Digit Addition		Lessons	2-Day Lessons	Assessments	Days
Big Idea	<b>Add 2-Digit Numbers</b> <i>1.NBT.B.3, 1.NBT.C.4, 1.NBT.C.6</i>	1-6		Quick Quiz 1, Fluency Check 18 (AG p. 153)	7
	Interim 4 Common Assessment consists of content taught up until this point in Math Expressions.				
Unit Review and Unit Assessment					2
Unit 8 Total					9
First Grade Total					146

## Math Expressions Common Core Year at a Glance – Grade 2

\*Indicates lesson may take two days – included in pacing days.

Pacing days include Assessments (one day for Quick Quiz and Fluency Check combined).

**Formative Assessment: Check Understanding** should occur in the classroom daily (found at the end of each lesson).

Beginning of the Year Inventory - 1 Day					
Unit 1 – Addition and Subtraction Within 20		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Strategies for Addition and Subtraction</b> <i>2.OA.A.1, 2.OA.B.2, 2.OA.C.3, 2.NBT.B.5, 2.NBT.B.6, 2.NBT.B.9</i>	1-9		Quick Quiz 1, Fluency Check 1 (AG p. 126)	10
	<b>Addition and Subtraction Situations</b> <i>2.OA.A.1, 2.OA.B.2, 2.NBT.B.5, 2.NBT.B.6</i>	10-16		Quick Quiz 2, Fluency Check 2 (AG p. 127)	8
	<b>More Complex Situations</b> <i>2.OA.A.1, 2.OA.B.2, 2.OA.C.3</i>	14-21	*Lessons 17, 19	Quick Quiz 3, Fluency Check 3 (AG p. 128)	8
Unit Review and Unit Assessment					2
Unit 1 Total					28

### Unit 1 Daily Routines – Money Routine

Daily Plan			
<b>Cycle A</b> – add 5, 6, or 7 until 120 is reached <ul style="list-style-type: none"> <li>Use pennies and dollars only on flip chart.</li> </ul>		<b>Cycle B</b> – <b>Start over</b> , add 7, 8, or 9 until 100 is reached. Then add 5, 6, 7, 8, or 9 until 240 is reached. <ul style="list-style-type: none"> <li>Use pennies, dimes, and dollars on flip chart.</li> </ul>	
<b>Cycle C</b> – <b>Start over</b> , add 5, 6, 7, 8, or 9 each day until the end of the year. <ul style="list-style-type: none"> <li>Use pennies, nickels, dimes, and dollars on flip chart.</li> </ul>			
Using the 120 Poster	Using the Money Flip Chart		Using Secret Code Cards
<b>Student Leader (SL)</b> circles the numbers each day according to Daily Plan. <b>If a new ten is made</b> , circles are erased and a bracket is drawn at the bottom of the column. <b>SL</b> leads class in counting new total, pointing to numbers: <ul style="list-style-type: none"> <li><b>Up to and including 20</b>, class counts by ones</li> <li><b>After 20</b>, class counts by tens and ones.</li> </ul> See <b>Volume 1 TE p. xxxi</b> for more information.	*Begin year by covering the first column of pennies (on the left of the chart) with ten small sticky notes. <b>SL</b> uncovers pennies each day and writes total number of uncovered pennies at the bottom of the column. Sticky notes are kept in boxes at bottom. <b>SL</b> writes an equation adding all columns together. <b>When 10 pennies are uncovered</b> in a column, <b>SL</b> asks how many pennies need to be covered in the next column. Class reads equation as tens and ones (example: 3 tens and 2 ones is 32) <b>SL</b> says the 10-partners made by sticky notes (example: 10=8+2) In Cycles B and C, dime and nickel strips are flipped to replace ten and five pennies. See <b>Volume 1 TE p. xxxii</b> for more information.		<b>SL</b> adds new number of circles on display Math Board. <b>When a new 10 is made</b> , <b>SL</b> draws a line to show a 10-stick. <b>SL</b> writes vertical addition equation (adding previous total and new number). <b>SL</b> adds new number circles to previous day's proof drawing. See <b>Volume 1 TE p. xxxii</b> for more information.
			<b>SL</b> shows new total using Demonstration Secret Code Cards (Example: 29 – 20 card and 9 card). <b>SL says:</b> 20 plus 9 (showing both cards) <b>Class responds:</b> 20 plus 9 makes 29. See <b>Volume 1 TE p. xxxiii</b> for more information.

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## Math Expressions Common Core Year at a Glance – Grade 2

\*Indicates lesson may take two days – included in pacing days.

Pacing days include Assessments (one day for Quick Quiz and Fluency Check combined).

**Formative Assessment: Check Understanding** should occur in the classroom daily (found at the end of each lesson).

Unit 2 – Addition Within 200		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Use Place Value</b> <i>2.OA.A.1, 2.OA.B.2, 2.NBT.A.1, 2.NBT.A.1.A, 2.NBT.A.2, 2.NBT.A.3, 2.NBT.A.4, 2.NBT.B.5, 2.NBT.B.7, 2.NBT.B.8, 2.NBT.B.9</i>	1-5		Quick Quiz 1, Fluency Check 4 (AG p. 129)	6
	<b>Add 2-Digit Numbers</b> <i>2.OA.A.1, 2.NBT.A.1, 2.NBT.A.1.A, 2.NBT.B.6, 2.NBT.B.7, 2.NBT.B.9</i>	6-10	*Lessons 6, 8	Quick Quiz 2, Fluency Check 5 (AG p. 130)	8
	<b>Money and Fluency for Addition Within 100</b> <i>2.OA.A.1, 2.NBT.A.1, 2.NBT.A.1.A, 2.NBT.A.2, 2.NBT.A.4, 2.NBT.B.6, 2.NBT.B.6, 2.NBT.B.7, 2.MD.C.8</i>	11-15	*Lesson 11	Quick Quiz 3, Fluency Check 6 (AG p. 131)	7
Unit Review and Unit Assessment					2
Unit 2 Total					23

### Unit 2 Daily Routines – Money Routine

Daily Plan							
Cycle A – add 5, 6, or 7 until 120 is reached • Use pennies and dollars only on flip chart.		Cycle B – <b>Start over</b> , add 7, 8, or 9 until 100 is reached. Then add 5, 6, 7, 8, or 9 until 240 is reached. • Use pennies, dimes, and dollars on flip chart.		Cycle C – <b>Start over</b> , add 5, 6, 7, 8, or 9 each day until the end of the year. • Use pennies, nickels, dimes, and dollars on flip chart.			
Using the 120 Poster		Using the Money Flip Chart			Using the Number Path		Using Secret Code Cards
<p><b>Student Leader (SL)</b> circles the numbers each day according to Daily Plan.</p> <p><b>If a new ten is made</b>, circles are erased and a bracket is drawn at the bottom of the column.</p> <p><b>SL</b> leads class in counting new total, pointing to numbers:</p> <ul style="list-style-type: none"><li><b>Up to and including 20</b>, class counts by ones</li><li><b>After 20</b>, class counts by tens and ones.</li></ul> <p>See <b>Volume 1 TE p. xxxi</b> for more information.</p>		<p>*Begin year by covering the first column of pennies (on the left of the chart) with ten small sticky notes.</p> <p><b>SL</b> uncovers pennies each day and writes total number of uncovered pennies at the bottom of the column. Sticky notes are kept in boxes at bottom.</p> <p><b>SL</b> writes an equation adding all columns together.</p> <p><b>When 10 pennies are uncovered</b> in a column, <b>SL</b> asks how many pennies need to be covered in the next column.</p> <p>Class reads equation as tens and ones (example: 3 tens and 2 ones is 32)</p> <p><b>SL</b> says the 10-partners made by sticky notes (example: 10=8+2)</p> <p>In Cycles B and C, dime and nickel strips are flipped to replace ten and five pennies.</p> <p>See <b>Volume 1 TE p. xxxii</b> for more information.</p>			<p><b>SL</b> adds new number of circles on display Math Board.</p> <p><b>When a new 10 is made</b>, <b>SL</b> draws a line to show a 10-stick.</p> <p><b>SL</b> writes vertical addition equation (adding previous total and new number).</p> <p><b>SL</b> adds new number circles to previous day's proof drawing.</p> <p>See <b>Volume 1 TE p. xxxii</b> for more information.</p>		<p><b>SL</b> shows new total using Demonstration Secret Code Cards (Example: 29 – 20 card and 9 card).</p> <p><b>SL says:</b> 20 plus 9 (showing both cards)</p> <p><b>Class responds:</b> 20 plus 9 makes 29.</p> <p>See <b>Volume 1 TE p. xxxiii</b> for more information.</p>
Comparing 2-Digit Numbers		Using a Meter Stick	Two SL's mark numbers on the meter stick with a sticky note.	Using Number Flashes	SL's lead class in flashing numbers as tens and ones simultaneously.	Using the Math Board	SL's write their numbers on Math Boards with drawings.
<p><b>Two SL's</b> choose two numbers different from daily total for these activities.</p> <p>See <b>Volume 1 TE p. xxxiii</b> for more information.</p>			SL's write ___ > ___ and ___ < ___ including numbers.				
Class reads two number sentences.							

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## Math Expressions Common Core Year at a Glance – Grade 2

\*Indicates lesson may take two days – included in pacing days.

Pacing days include Assessments (one day for Quick Quiz and Fluency Check combined).

**Formative Assessment: Check Understanding** should occur in the classroom daily (found at the end of each lesson).

Unit 3 – Length and Shapes		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Length and Shapes</b> 2.OA.B.2, 2.NBT.B.6, 2.MD.A.1, 2.MD.A.3, 2.MD.A.4, 2.G.A.1	1-5		Quick Quiz 1, Fluency Check 7 (AG p. 132)	6
	<b>Estimate, Measure and Make Line Plots</b> 2.NBT.A.4, 2.NBT.B.5, 2.MD.A.1, 2.MD.A.2, 2.MD.A.3, 2.MD.A.4, 2.MD.D.9, 2.G.A.1	6-9	*Lessons 6, 7, 8	Quick Quiz 2, Fluency Check 8 (AG p. 133)	8
Unit Review and Unit Assessment					2
Unit 3 Total					16

### Unit 3 Daily Routines – Money Routine

Daily Plan			
<b>Cycle A</b> – add 5, 6, or 7 until 120 is reached • Use pennies and dollars only on flip chart.	<b>Cycle B</b> – <b>Start over</b> , add 7, 8, or 9 until 100 is reached. Then add 5, 6, 7, 8, or 9 until 240 is reached. • Use pennies, dimes, and dollars on flip chart.	<b>Cycle C</b> – <b>Start over</b> , add 5, 6, 7, 8, or 9 each day until the end of the year. • Use pennies, nickels, dimes, and dollars on flip chart.	
Using the 120 Poster	Using the Money Flip Chart	Using the Number Path	Using Secret Code Cards
<p><b>Student Leader (SL)</b> circles the numbers each day according to Daily Plan.</p> <p><b>If a new ten is made</b>, circles are erased and a bracket is drawn at the bottom of the column.</p> <p><b>SL</b> leads class in counting new total, pointing to numbers:</p> <ul style="list-style-type: none"> <li><b>Up to and including 20</b>, class counts by ones</li> <li><b>After 20</b>, class counts by tens and ones.</li> </ul> <p>See <b>Volume 1 TE p. xxxi</b> for more information.</p>	<p>*Begin year by covering the first column of pennies (on the left of the chart) with ten small sticky notes.</p> <p><b>SL</b> uncovers pennies each day and writes total number of uncovered pennies at the bottom of the column. Sticky notes are kept in boxes at bottom.</p> <p><b>SL</b> writes an equation adding all columns together.</p> <p><b>When 10 pennies are uncovered</b> in a column, <b>SL</b> asks how many pennies need to be covered in the next column.</p> <p>Class reads equation as tens and ones (example: 3 tens and 2 ones is 32)</p> <p><b>SL</b> says the 10-partners made by sticky notes (example: 10=8+2)</p> <p>In Cycles B and C, dime and nickel strips are flipped to replace ten and five pennies.</p> <p>See <b>Volume 1 TE p. xxxii</b> for more information.</p>	<p><b>SL</b> adds new number of circles on display Math Board.</p> <p><b>When a new 10 is made</b>, <b>SL</b> draws a line to show a 10-stick.</p> <p><b>SL</b> writes vertical addition equation (adding previous total and new number).</p> <p><b>SL</b> adds new number circles to previous day's proof drawing.</p> <p>See <b>Volume 1 TE p. xxxii</b> for more information.</p>	<p><b>SL</b> shows new total using Demonstration Secret Code Cards (Example: 29 – 20 card and 9 card).</p> <p><b>SL says:</b> 20 plus 9 (showing both cards)</p> <p><b>Class responds:</b> 20 plus 9 makes 29.</p> <p>See <b>Volume 1 TE p. xxxiii</b> for more information.</p>
<b>Dimes, Nickels, Pennies</b>	<p><b>SL</b> displays several dime strips, nickel strips, and pennies on flip chart. Class counts money.</p> <p>Other <b>SL's</b> create amounts until four amounts have been counted.</p> <p>See <b>Volume 1 TE p. xxxiv</b> for more information.</p>		

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## Math Expressions Common Core Year at a Glance – Grade 2

\*Indicates lesson may take two days – included in pacing days.

Pacing days include Assessments (one day for Quick Quiz and Fluency Check combined).

**Formative Assessment: Check Understanding** should occur in the classroom daily (found at the end of each lesson).

Unit 4 – Subtract 2-Digit Numbers		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Totals of Mixed Coins and Bills</b> 2.NBT.B.7, 2.MD.C.8	1-2	*Lesson 2	Quick Quiz 1, Fluency Check 9 (AG p. 134)	4
	<b>Multi-digit Subtraction Strategies</b> 2.OA.A.1, 2.NBT.A.1, 2.NBT.A.1.A, 2.NBT.A.1.B, 2.NBT.B.5, 2.NBT.B.7, 2.NBT.B.9, 2.MD.C.8	3-11	*Lesson 5	Quick Quiz 2, Fluency Check 10 (AG p. 135)	11
	<b>Word Problems: Addition and Subtraction Within 100</b> 2.OA.A.1, 2.OA.B.2, 2.NBT.A.1, 2.NBT.A.1.A, 2.NBT.A.2, 2.NBT.B.5, 2.NBT.B.6, 2.NBT.B.7, 2.NBT.B.9, 2.MD.A.1, 2.MD.A.3, 2.MD.A.4, 2.MD.B.5, 2.MD.C.8	12-23	*Lesson 12	Quick Quiz 3, Fluency Check 11 (AG p. 136)	14
Unit Review and Unit Assessment					2
Unit 4 Total					31

### Unit 4 Daily Routines – Money Routine

Daily Plan				
<b>Cycle A</b> – add 5, 6, or 7 until 120 is reached <ul style="list-style-type: none"> <li>Use pennies and dollars only on flip chart.</li> </ul>		<b>Cycle B</b> – <b>Start over</b> , add 7, 8, or 9 until 100 is reached. Then add 5, 6, 7, 8, or 9 until 240 is reached. <ul style="list-style-type: none"> <li>Use pennies, dimes, and dollars on flip chart.</li> </ul>		<b>Cycle C</b> – <b>Start over</b> , add 5, 6, 7, 8, or 9 each day until the end of the year. <ul style="list-style-type: none"> <li>Use pennies, nickels, dimes, and dollars on flip chart.</li> </ul>
Using the 120 Poster	Using the Money Flip Chart		Using the Number Path	Using Secret Code Cards
<b>Student Leader (SL)</b> circles the numbers each day according to Daily Plan.  <b>If a new ten is made</b> , circles are erased and a bracket is drawn at the bottom of the column.  <b>SL</b> leads class in counting new total, pointing to numbers: <ul style="list-style-type: none"> <li><b>Up to and including 20</b>, class counts by ones</li> <li><b>After 20</b>, class counts by tens and ones.</li> </ul> See <b>Volume 2 TE p. xxxi</b> for more information.	*Begin year by covering the first column of pennies (on the left of the chart) with ten small sticky notes.  <b>SL</b> uncovers pennies each day and writes total number of uncovered pennies at the bottom of the column. Sticky notes are kept in boxes at bottom.  <b>SL</b> writes an equation adding all columns together.  <b>When 10 pennies are uncovered</b> in a column, <b>SL</b> asks how many pennies need to be covered in the next column.  Class reads equation as tens and ones (example: 3 tens and 2 ones is 32)  <b>SL</b> says the 10-partners made by sticky notes (example: 10=8+2)  In Cycles B and C, dime and nickel strips are flipped to replace ten and five pennies.  See <b>Volume 2 TE p. xxxii</b> for more information.		<b>SL</b> adds new number of circles on display Math Board.  <b>When a new 10 is made</b> , <b>SL</b> draws a line to show a 10-stick.  <b>SL</b> writes vertical addition equation (adding previous total and new number).  <b>SL</b> adds new number circles to previous day's proof drawing.  See <b>Volume 2 TE p. xxxii</b> for more information.	<b>SL</b> shows new total using Demonstration Secret Code Cards (Example: 29 – 20 card and 9 card).  <b>SL says:</b> 20 plus 9 (showing both cards)  <b>Class responds:</b> 20 plus 9 makes 29.  See <b>Volume 2 TE p. xxxiii</b> for more information.
Estimating Units of Length	Metric Units of Length	Customary Unit of Length	Personal Referents (Metric)	Personal Referents (Customary)
See <b>Volume 2 TE p. xxxiii</b> for more information.	<b>SL's</b> asks class to show a metric measurement listed with hands. <b>SL's</b> shows length with meter stick.	<b>SL's</b> repeats previous activity using customary units.	<b>SL</b> chooses an object and asks which metric measurement is closest. Class responds.	<b>SL</b> repeats previous activity using customary units.

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## Math Expressions Common Core Year at a Glance – Grade 2

\*Indicates lesson may take two days – included in pacing days.

Pacing days include Assessments (one day for Quick Quiz and Fluency Check combined).

**Formative Assessment: Check Understanding** should occur in the classroom daily (found at the end of each lesson).

Unit 5 – Time, Graphs, and Word Problems		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Time</b> 2.NBT.A.2, 2.MD.C.7, 2.G.A.3	1-2	*Lesson 1	Quick Quiz 1, Fluency Check 12 (AG p. 137)	4
	<b>Picture Graphs</b> 2.OA.A.1, 2.OA.B.2, 2.MD.D.10	3-4		Quick Quiz 2, Fluency Check 13 (AG p. 138)	3
	<b>Bar Graphs</b> 2.OA.A.1, 2.OA.B.2, 2.NBT.A.4, 2.NBT.B.5, 2.NBT.B.6, 2.MD.D.10	5-10	*Lesson 8	Quick Quiz 3, Fluency Check 14 (AG p. 139)	8
Unit Review and Unit Assessment					2
Unit 5 Total					17

### Unit 5 Daily Routines – Money Routine

Daily Plan			
<b>Cycle A</b> – add 5, 6, or 7 until 120 is reached • Use pennies and dollars only on flip chart.		<b>Cycle B</b> – <b>Start over</b> , add 7, 8, or 9 until 100 is reached. Then add 5, 6, 7, 8, or 9 until 240 is reached. • Use pennies, dimes, and dollars on flip chart.	
<b>Cycle C</b> – <b>Start over</b> , add 5, 6, 7, 8, or 9 each day until the end of the year. • Use pennies, nickels, dimes, and dollars on flip chart.			
Using the 120 Poster	Using the Money Flip Chart		Using Secret Code Cards
<b>Student Leader (SL)</b> circles the numbers each day according to Daily Plan.  <b>If a new ten is made</b> , circles are erased and a bracket is drawn at the bottom of the column.  <b>SL</b> leads class in counting new total, pointing to numbers: • <b>Up to and including 20</b> , class counts by ones • <b>After 20</b> , class counts by tens and ones.  See <b>Volume 2 TE p. xxxi</b> for more information.	*Begin year by covering the first column of pennies (on the left of the chart) with ten small sticky notes.  <b>SL</b> uncovers pennies each day and writes total number of uncovered pennies at the bottom of the column. Sticky notes are kept in boxes at bottom.  <b>SL</b> writes an equation adding all columns together.  <b>When 10 pennies are uncovered</b> in a column, <b>SL</b> asks how many pennies need to be covered in the next column.  Class reads equation as tens and ones (example: 3 tens and 2 ones is 32)  <b>SL</b> says the 10-partners made by sticky notes (example: 10=8+2)  In Cycles B and C, dime and nickel strips are flipped to replace ten and five pennies.  See <b>Volume 2 TE p. xxxii</b> for more information.		<b>SL</b> adds new number of circles on display Math Board.  <b>When a new 10 is made</b> , <b>SL</b> draws a line to show a 10-stick.  <b>SL</b> writes vertical addition equation (adding previous total and new number).  <b>SL</b> adds new number circles to previous day's proof drawing.  See <b>Volume 2 TE p. xxxii</b> for more information.
<b>Time (Use only for Lessons 3-10)</b> See <b>Volume 2 TE p. xxxiv</b> for more information.	<b>Model Time</b> <b>SL</b> points to numbers on Time Poster as class counts by 5's. <b>SL</b> draws hands on Time Poster. Class says time on clock. <b>SL</b> writes digital time, class shows time on individual clocks.		<b>A.M. and P.M.</b> <b>SL</b> asks a few classmates what they were doing at the time displayed on the clock – either A.M. or P.M.

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## Math Expressions Common Core Year at a Glance – Grade 2

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**Formative Assessment: Check Understanding** should occur in the classroom daily (found at the end of each lesson).

Unit 6 – 3-Digit Addition and Subtraction		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Understanding Numbers to 1,000</b> 2.NBT.A.1, 2.NBT.A.1.A, 2.NBT.A.1.B, 2.NBT.A.2, 2.NBT.A.3, 2.NBT.A.4, 2.NBT.B.7, 2.NBT.B.8, 2.NBT.B.9, 2.MD.C.8	1-5	*Lesson 2	Quick Quiz 1, Fluency Check 15 (AG p. 140)	7
	<b>Adding to 1,000</b> 2.OA.A.1, 2.NBT.B.7, 2.NBT.B.9	6-8		Quick Quiz 2, Fluency Check 16 (AG p. 141)	4
	<b>3-Digit Subtraction</b> 2.OA.A.1, 2.NBT.B.7, 2.NBT.B.9	9-12		Quick Quiz 3, Fluency Check 17 (AG p. 142)	5
	<b>3-Digit Addition and Subtractions</b> 2.OA.A.1, 2.NBT.A.4, 2.NBT.B.5, 2.NBT.B.7, 2.NBT.B.9	13-15		Quick Quiz 4, Fluency Check 18 (AG p. 143)	4
Unit Review and Unit Assessment					2
Unit 6 Total					22

### Unit 6 Daily Routines – Money Routine

Daily Plan			
<b>Cycle A</b> – add 5, 6, or 7 until 120 is reached • Use pennies and dollars only on flip chart.		<b>Cycle B</b> – <b>Start over</b> , add 7, 8, or 9 until 100 is reached. Then add 5, 6, 7, 8, or 9 until 240 is reached. • Use pennies, dimes, and dollars on flip chart.	
<b>Cycle C</b> – <b>Start over</b> , add 5, 6, 7, 8, or 9 each day until the end of the year. • Use pennies, nickels, dimes, and dollars on flip chart.			
Using the 120 Poster	Using the Money Flip Chart	Using the Number Path	Using Secret Code Cards
<b>Student Leader (SL)</b> circles the numbers each day according to Daily Plan.  <b>If a new ten is made</b> , circles are erased and a bracket is drawn at the bottom of the column.  <b>SL</b> leads class in counting new total, pointing to numbers: • <b>Up to and including 20</b> , class counts by ones • <b>After 20</b> , class counts by tens and ones.  See <b>Volume 2 TE p. xxxi</b> for more information.	*Begin year by covering the first column of pennies (on the left of the chart) with ten small sticky notes.  <b>SL</b> uncovers pennies each day and writes total number of uncovered pennies at the bottom of the column. Sticky notes are kept in boxes at bottom.  <b>SL</b> writes an equation adding all columns together.  <b>When 10 pennies are uncovered</b> in a column, <b>SL</b> asks how many pennies need to be covered in the next column.  Class reads equation as tens and ones (example: 3 tens and 2 ones is 32)  <b>SL</b> says the 10-partners made by sticky notes (example: 10=8+2)  In Cycles B and C, dime and nickel strips are flipped to replace ten and five pennies.  See <b>Volume 2 TE p. xxxii</b> for more information.	<b>SL</b> adds new number of circles on display Math Board.  <b>When a new 10 is made</b> , <b>SL</b> draws a line to show a 10-stick.  <b>SL</b> writes vertical addition equation (adding previous total and new number).  <b>SL</b> adds new number circles to previous day's proof drawing.  See <b>Volume 2 TE p. xxxii</b> for more information.	<b>SL</b> shows new total using Demonstration Secret Code Cards (Example: 29 – 20 card and 9 card).  <b>SL says:</b> 20 plus 9 (showing both cards)  <b>Class responds:</b> 20 plus 9 makes 29.  See <b>Volume 2 TE p. xxxiii</b> for more information.
<b>Math Mountains for 100 or 2-Digit Numbers</b>  See <b>Volume 2 TE p. xxxv</b> for more information.	<b>Using the Math Board</b> <b>SL</b> gives class a total and one addend. Class responds. <b>SL</b> draws the Math Mountain and writes the 8 equations associated with it.	<b>Using Dimes and Pennies</b> <b>SL</b> shows both addends from previous activity with dimes and pennies. <b>SL</b> write addition problem for amount on Math Board.	

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## Math Expressions Common Core Year at a Glance – Grade 2

\*Indicates lesson may take two days – included in pacing days.

Pacing days include Assessments (one day for Quick Quiz and Fluency Check combined).

**Formative Assessment: Check Understanding** should occur in the classroom daily (found at the end of each lesson).

Unit 7 – Arrays, Equal Shares, and Adding or Subtracting Lengths		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Arrays and Equal Shares</b> 2.OA.B.3, 2.OA.C.4, 2.MD.A.1, 2.G.A.1, 2.G.A.2, 2.G.A.3	1-2	*Lessons 1 and 2	Quick Quiz 1, Fluency Check 19 (AG p. 144)	5
	<b>Relate Addition and Subtraction to Length</b> 2.OA.A.1, 2.OA.C.4, 2.NBT.B.5, 2.NBT.B.6, 2.MD.B.5, 2.MD.B.6, 2.G.A.1, 2.G.A.2, 2.G.A.3	3-6		Quick Quiz 2, Fluency Check 20 (AG p. 145)	5
Unit Review and Unit Assessment					2
Unit 7 Total					12
Second Grade Total					150

### Unit 7 Daily Routines – Money Routine

Daily Plan			
<b>Cycle A</b> – add 5, 6, or 7 until 120 is reached • Use pennies and dollars only on flip chart.	<b>Cycle B</b> – <b>Start over</b> ; add 7, 8, or 9 until 100 is reached. Then add 5, 6, 7, 8, or 9 until 240 is reached. • Use pennies, dimes, and dollars on flip chart.	<b>Cycle C</b> – <b>Start over</b> ; add 5, 6, 7, 8, or 9 each day until the end of the year. • Use pennies, nickels, dimes, and dollars on flip chart.	
Using the 120 Poster	Using the Money Flip Chart	Using the Number Path	Using Secret Code Cards
<p><b>Student Leader (SL)</b> circles the numbers each day according to Daily Plan.</p> <p><b>If a new ten is made</b>, circles are erased and a bracket is drawn at the bottom of the column.</p> <p><b>SL</b> leads class in counting new total, pointing to numbers:</p> <ul style="list-style-type: none"> <li><b>Up to and including 20</b>, class counts by ones</li> <li><b>After 20</b>, class counts by tens and ones.</li> </ul> <p>See <b>Volume 2 TE p. xxxi</b> for more information.</p>	<p>*Begin year by covering the first column of pennies (on the left of the chart) with ten small sticky notes.</p> <p><b>SL</b> uncovers pennies each day and writes total number of uncovered pennies at the bottom of the column. Sticky notes are kept in boxes at bottom.</p> <p><b>SL</b> writes an equation adding all columns together.</p> <p><b>When 10 pennies are uncovered</b> in a column, <b>SL</b> asks how many pennies need to be covered in the next column.</p> <p>Class reads equation as tens and ones (example: 3 tens and 2 ones is 32)</p> <p><b>SL</b> says the 10-partners made by sticky notes (example: 10=8+2)</p> <p>In Cycles B and C, dime and nickel strips are flipped to replace ten and five pennies.</p> <p>See <b>Volume 2 TE p. xxxii</b> for more information.</p>	<p><b>SL</b> adds new number of circles on display Math Board.</p> <p><b>When a new 10 is made</b>, <b>SL</b> draws a line to show a 10-stick.</p> <p><b>SL</b> writes vertical addition equation (adding previous total and new number).</p> <p><b>SL</b> adds new number circles to previous day's proof drawing.</p> <p>See <b>Volume 2 TE p. xxxii</b> for more information.</p>	<p><b>SL</b> shows new total using Demonstration Secret Code Cards (Example: 29 – 20 card and 9 card).</p> <p><b>SL says</b>: 20 plus 9 (showing both cards)</p> <p><b>Class responds</b>: 20 plus 9 makes 29.</p> <p>See <b>Volume 2 TE p. xxxiii</b> for more information.</p>
<b>Comparing 2-Digit Numbers</b> <b>Two SL's</b> choose two numbers different from daily total for these activities. See <b>Volume 2 TE p. xxxvi</b> for more information.		<b>Using the Math Board</b> <b>SL's</b> write their numbers on Math Boards with drawings. <b>SL's</b> write ___ > ___ and ___ < ___ including numbers. Class reads two number sentences.	

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# Appendix B: Curriculum Outline Per Grade Span for Year One

Beginning of the Year Inventory - 1 Day					
Unit 1 – Multiplication and Division with 0-5, 9, and 10		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Meanings of Multiplication and Division: 5s and 2s</b> 3.OA.A.1, 3.OA.A.2, 3.OA.A.3, 3.OA.A.4, 3.OA.B.5, 3.OA.B.6, 3.OA.C.7, 3.OA.D.9	1-6	*Lesson 6	Quick Quiz 1	8
	<b>Patterns and Strategies: 9s and 10s</b> 3.OA.A.1, 3.OA.A.2, 3.OA.A.3, 3.OA.A.4, 3.OA.B.5, 3.OA.C.7, 3.OA.D.9	7-9	*Lesson 9	Quick Quiz 2	5
	<b>Strategies for Factors and Products: 3s and 4s</b> 3.OA.A.1, 3.OA.A.2, 3.OA.A.3, 3.OA.A.4, 3.OA.B.5, 3.OA.B.6, 3.OA.C.7, 3.OA.D.9, 3.MD.C.5.A, 3.MD.C.5.B, 3.MD.C.6, 3.MD.C.7.A, 3.MD.C.7.B, 3.MD.C.7.C, 3.MD.C.7.D	10-14	*Lesson 14	Quick Quiz 3	9
	<b>Multiply with 1 and 0</b> 3.OA.A.1, 3.OA.A.2, 3.OA.A.3, 3.OA.A.4, 3.OA.B.5, 3.OA.B.6, 3.OA.C.7, 3.OA.D.9	15-19	*Lesson 18	Quick Quiz 4	7
Unit Review and Unit Assessment					2
Unit 1 Total					29

Unit 2 – Multiplication and Division with 6s, 7s, 8s, and Multiply with Multiples of 10		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>The Remaining Multiplications</b> 3.OA.A.1, 3.OA.A.2, 3.OA.A.3, 3.OA.A.4, 3.OA.B.5, 3.OA.B.6, 3.OA.C.7, 3.OA.D.9, 3.MD.C.5.A, 3.MD.C.5.B, 3.MD.C.7.A, 3.MD.C.7.B	1-8	*Lesson 8	Quick Quiz 1	10
	<b>Problem Solving and Multiples of 10</b> 3.OA.A.1, 3.OA.A.2, 3.OA.A.3, 3.OA.A.4, 3.OA.B.5, 3.OA.B.6, 3.OA.C.7, 3.OA.D.8, 3.OA.D.9, 3.NBT.A.3	9-15	*Lessons 13, 14	Quick Quiz 2	10
Unit Review and Unit Assessment					2
Unit 2 Total					22

## Appendix B: Curriculum Outline Per Grade Span for Year One

Unit 3 – Measurement, Time, and Graphs		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Length, Capacity, Weight, and Mass</b> <i>3.OA.A.3, 3.MD.A.2, 3.MD.B.4</i>	1-5	*Lesson 1	Quick Quiz 1, Fluency Check 1 (AG p. 110)	7
	<b>Time and Date</b> <i>3.MD.A.1</i>	6-10		Quick Quiz 2, Fluency Check 2 (AG p. 111)	6
	<b>Pictographs, Bar Graphs, and Line Plots</b> <i>3.OA.A.3, 3.NBT.A.2, 3.MD.A.1, 3.MD.B.3, 3.MD.B.4</i>	11-15	*Lessons 11, 13	Quick Quiz 3, Fluency Check 3 (AG p. 112)	8
Unit Review and Unit Assessment					2
Unit 3 Total					23

Unit 4 – Multi-digit Addition and Subtraction		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Understand Place Value and Rounding</b> <i>3.NBT.A.1, 3.NBT.A.2</i>	1-6		Quick Quiz 1, Fluency Check 4 (AG p. 113)	7
	<b>Addition and Subtraction Strategies and Group to Add</b> <i>3.NBT.A.1, 3.NBT.A.2</i>	7-10	*Lesson 8	Quick Quiz 2, Fluency Check 5 (AG p. 114)	6
	<b>Ungroup to Subtract</b> <i>3.OA.D.8, 3.OA.D.9, 3.NBT.A.1, 3.NBT.A.2</i>	11-18	*Lesson 11	Quick Quiz 3, Fluency Check 6 (AG p. 115)	10
Unit Review and Unit Assessment					2
Unit 4 Total					25

## Appendix B: Curriculum Outline Per Grade Span for Year One

Unit 7 – Explore Fractions		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Fraction Concepts</b> <i>3.NF.A.1, 3.NF.A.2.A, 3.NF.A.2.B, 3.NF.A.3.D, 3.G.A.2</i>	1-5	*Lessons 1 and 5	Quick Quiz 1, Fluency Check 11 (AG p. 120)	8
	<b>Equivalent Fractions</b> <i>3.NF.A.1, 3.NF.A.2.A, 3.NF.A.2.B, 3.NF.A.3.A, 3.NF.A.3.B, 3.NF.A.3.C, 3.NF.A.3.D, 3.G.A.2</i>	6-9	*Lesson 7	Quick Quiz 2, Fluency Check 12 (AG p. 121)	6
Unit Review and Unit Assessment					2
Unit 7 Total					16

Unit 5 – Write Equations to Solve Word Problems		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Types of Word Problems</b> <i>3.OA.A.3, 3.OA.A.4, 3.NBT.A.1, 3.NBT.A.2</i>	1-6		Quick Quiz 1, Fluency Check 7 (AG p. 116)	7
	<b>Solve Two Step Word Problems</b> <i>3.OA.A.3, 3.OA.D.8, 3.NBT.A.2</i>	7-11	*Lessons 5, 8	Quick Quiz 2, Fluency Check 8 (AG p. 117)	8
Unit Review and Unit Assessment					2
Unit 5 Total					17



Appendix B: Curriculum Outline Per Grade Span for Year One

Unit 6 – Polygons, Perimeter, and Area		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Analyzing Triangles and Quadrilaterals</b> <i>3.G.A.1, 3.G.A.2</i>	1-4		Quick Quiz 1, Fluency Check 9 (AG p. 118)	5
	<b>Area and Perimeter</b> <i>3.MD.C.5, 3.MD.C.5.A, 3.MD.C.5.B, 3.MD.C.6, 3.MD.C.7, 3.MD.C.7.A, 3.MD.C.7.B, 3.MD.7.C, 3.MD.7.D, 3.MD.D.8, 3.G.A.1</i>	5-11	*Lessons 5 and 10	Quick Quiz 2, Fluency Check 10 (AG p. 119)	10
Unit Review and Unit Assessment					2
Unit 6 Total					17
Third Grade Total					150

# Appendix B: Curriculum Outline Per Grade Span for Year One

Beginning of the Year Inventory - 1 Day					
Unit 1 – Place Value and Multi-digit Addition and Subtraction		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Place Value to One Million</b> <i>4.NBT.A.1, 4.NBT.A.2, 4.NBT.A.3</i>	1-5		Quick Quiz 1	6
	<b>Addition with Greater Numbers</b> <i>4.OA.A.3, 4.NBT.A.3, 4.NBT.B.4, 4.MD.A.2</i>	6-8		Quick Quiz 2, Fluency Check 1 (AG p. 130)	4
	<b>Subtraction with Greater Numbers</b> <i>4.OA.A.3, 4.NBT.A.3, 4.NBT.B.4, 4.MD.A.2</i>	9-14		Quick Quiz 3, Fluency Check 2 (AG p. 131)	7
Unit Review and Unit Assessment					2
Unit 1 Total					19

Unit 2 – Multiplication with Whole Numbers		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Arrays and Area Models</b> <i>4.NBT.A.1, 4.NBT.B.5</i>	1-3		Quick Quiz 1, Fluency Check 3 (AG p. 132)	4
	<b>Multiply by One-Digit Numbers</b> <i>4.OA.A.3, 4.NBT.A.2, 4.NBT.A.3, 4.NBT.B.5, 4.MD.A.2</i>	4-11	*Lesson 10	Quick Quiz 2, Fluency Check 4 (AG p. 133)	10
	<b>Multiplication with Two-Digit Numbers</b> <i>4.OA.A.3, 4.NBT.A.2, 4.NBT.B.5</i>	12-15		Quick Quiz 3, Fluency Check 5 (AG p. 134)	5
	<b>Multiplication with Thousands</b> <i>4.OA.A.3, 4.NBT.A.2, 4.NBT.A.3, 4.NBT.B.5, 4.MD.A.2</i>	16-19		Quick Quiz 4, Fluency Check 6 (AG p. 135)	5
Unit Review and Unit Assessment					2
Unit 2 Total					26

## Appendix B: Curriculum Outline Per Grade Span for Year One

Unit 3 – Division with Whole Numbers		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Dividing Whole Numbers</b> <i>4.NBT.B.6</i>	1-6	*Lessons 1, 4	Quick Quiz 1, Fluency Check 7 (AG p. 136)	9
	<b>Division Issues and Word Problems</b> <i>4.OA.A.3, 4.NBT.A.3, 4.NBT.B.6</i>	7-11		Quick Quiz 2, Fluency Check 8 (AG p. 137)	6
Unit Review and Unit Assessment					2
Unit 3 Total					17

Unit 4 – Equations and Word Problems		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Reasoning and Solving Problems</b> <i>4.NBT.B.4, 4.NBT.B.5, 4.NBT.B.6, 4.MD.A.2</i>	1-3	*Lesson 2	Quick Quiz 1, Fluency Check 9 (AG p. 138)	5
	<b>Comparison Word Problems</b> <i>4.OA.A.1, 4.OA.A.2</i>	4-6	*Lesson 5	Quick Quiz 2, Fluency Check 10 (AG p. 139)	5
	<b>Problem with More Than One Step</b> <i>4.OA.A.3</i>	7-9		Quick Quiz 3, Fluency Check 11 (AG p. 140)	4
	<b>Analyzing Patterns</b> <i>4.OA.A.1, 4.OA.A.2, 4.OA.A.3, 4.OA.B.4, 4.OA.B.5, 4.NBT.B.4, 4.NBT.B.5, 4.NBT.B.6, 4.MD.A.2</i>	10-12		Quick Quiz 4, Fluency Check 12 (AG p. 141)	4
Unit Review and Unit Assessment					2
Unit 4 Total					20

## Appendix B: Curriculum Outline Per Grade Span for Year One

Unit 6 – Fraction Concepts and Operations		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Fractions with Like Denominators</b> <i>4.NF.A.2, 4.NF.B.3, 4.NF.B.3.A, 4.NF.B.3.B, 4.NF.B.3.D, 4.NF.B.4.A, 4.MD.A.2</i>	1-3		Quick Quiz 1, Fluency Check 15 (AG p. 144)	4
	<b>Mixed Numbers with Like Denominators</b> <i>4.NF.A.2, 4.NF.B.3, 4.NF.B.3.A, 4.NF.B.3.B, 4.NF.B.3.C, 4.NF.B.3.D, 4.MD.A.2, 4.MD.B.4</i>	4-6		Quick Quiz 2, Fluency Check 16 (AG p. 145)	4
	<b>Multiply Fractions and Whole Numbers</b> <i>4.NF.A.2, 4.NF.B.3, 4.NF.B.3.A, 4.NF.B.3.B, 4.NF.B.3.C, 4.NF.B.3.D, 4.NF.B.4, 4.MF.B.4.A, 4.NF.B.4.B, 4.NF.B.4.C, 4.MD.A.2</i>	7-10		Quick Quiz 3, Fluency Check 17 (AG p. 146)	5
Unit Review and Unit Assessment					2
Unit 6 Total					16

Unit 7 – Fractions and Decimals		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Comparing Fractions</b> <i>4.NF.A.2</i>	1-3		Quick Quiz 1, Fluency Check 18 (AG p. 147)	4
	<b>Equivalent Fractions</b> <i>4.NF.A.1, 4.NF.A.2, 4.NF.C.5, 4.MD.B.4</i>	4-7		Quick Quiz 2, Fluency Check 19 (AG p. 148)	5
	<b>Understanding Decimals</b> <i>4.NF.A.1, 4.NF.A.2, 4.NF.C.6, 4.NF.C.7, 4.MD.A.2, 4.MD.B.4</i>	8-13	*Lesson 10	Quick Quiz 3, Fluency Check 20 (AG p. 149)	8
Unit Review and Unit Assessment					2
Unit 7 Total					19

# Appendix B: Curriculum Outline Per Grade Span for Year One

Unit 8 – Geometry		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Measuring and Drawing Angles</b> <i>4.MD.C.5, 4.MD.C.5.A, 4.MD.C.5.B, 4.MD.C.6, 4.MD.C.7, 4.G.A.1</i>	1-3		Quick Quiz 1, Fluency Check 21 (AG p. 150)	4
	<b>Triangles and Angle Measurements</b> <i>4.MD.C.6, 4.MD.C.7, 4.G.A.1, 4.G.A.2</i>	4-6		Quick Quiz 2, Fluency Check 22 (AG p. 151)	4
	<b>Analyzing Quadrilaterals</b> <i>4.G.A.1, 4.G.A.2</i>	7-9	*Lesson 9	Quick Quiz 3, Fluency Check 23 (AG p. 152)	5
	<b>Analyzing Polygons</b> <i>4.OA.C.5, 4.G.A.1, 4.G.A.2, 4.G.A.3</i>	10-12		Quick Quiz 4, Fluency Check 24 (AG p. 153)	4
Unit Review and Unit Assessment					2
Unit 8 Total					19

Unit 5 – Measurement		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Converting Measurements</b> <i>4.MD.A.1, 4.MD.A.2, 4.MD.B.4</i>	1-5	*Lesson 3	Quick Quiz 1, Fluency Check 13 (AG p. 142)	7
	<b>Perimeter and Area</b> <i>4.MD.A.1, 4.MD.A.2, 4.MD.A.3</i>	6-8		Quick Quiz 2, Fluency Check 14 (AG p. 143)	4
Unit Review and Unit Assessment					2
Unit 5 Total					13
Fourth Grade Total					150

# Appendix B: Curriculum Outline Per Grade Span for Year One

Beginning of the Year Inventory - 1 Day					
Unit 1 – Addition and Subtraction with Fractions		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Equivalent Fractions</b> <i>5.NF.A.1, 5.NF.A.2</i>	1-5	*Lessons 2, 4	Quick Quiz 1	8
	<b>Addition and Subtraction with Fractions</b> <i>5.NF.A.1, 5.NF.A.2, 5.MD.B.2</i>	6-13		Quick Quiz 2	9
Unit Review and Unit Assessment					2
Unit 1 Total					19

Unit 2 – Addition and Subtraction with Decimals		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Read and Write Decimals</b> <i>5.NBT.A.1, 5.NBT.A.3, 5.NBT.A.3.A, 5.NBT.A.3.B</i>	1-3	*Lesson 2	Quick Quiz 1	5
	<b>Addition and Subtraction</b> <i>5.NBT.B.7, 5.MD.A.1</i>	4-7	*Lesson 4	Quick Quiz 2	6
	<b>Round and Estimate with Decimals</b> <i>5.NBT.A.3.B, 5.NBT.A.4, 5.NBT.B.7</i>	8-10		Quick Quiz 3	4
Unit Review and Unit Assessment					2
Unit 2 Total					17

## Appendix B: Curriculum Outline Per Grade Span for Year One

Unit 3 – Multiplication and Division with Fractions		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Multiplication with Fractions</b> <i>5.NF.B.4, 5.NF.B.4.A, 5.NF.B.4.B, 5.NF.B.5, 5.NF.B.5.A, 5.NF.B.5.B, 5.NF.B.6</i>	1-6	*Lessons 1, 4	Quick Quiz 1	9
	<b>Multiplication Links</b> <i>5.NF.A.1, 5.NF.A.2, 5.NF.B.4, 5.NF.B.4.A, 5.NF.B.5, 5.NF.B.5.A, 5.NF.B.5.B, 5.NF.B.6</i>	7-9		Quick Quiz 2	4
	<b>Division with Fractions</b> <i>5.NF.A.1, 5.NF.A.2, 5.NF.B.3, 5.NF.B.4, 5.NF.B.4.A, 5.NF.B.5, 5.NF.B.5.A, 5.NF.B.5.B, 5.NF.B.6, 5.NF.B.7, 5.NF.B.7.A, 5.NF.B.7.B, 5.NF.B.7.C, 5.MD.A.2</i>	10-14	*Lessons 10, 12	Quick Quiz 3	8
Unit Review and Unit Assessment					2
Unit 3 Total					23

Unit 4 – Multiplication with Whole Numbers and Decimals		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Multiplication with Whole Numbers</b> <i>5.NBT.A.1, 5.NBT.A.2, 5.NBT.B.5, 5.NBT.B.7</i>	1-5	*Lesson 1	Quick Quiz 1, Fluency Check 1 (AG p. 124)	7
	<b>Multiplication with Decimal Numbers</b> <i>5.NF.B.5, 5.NF.B.5.A, 5.NF.B.5.B, 5.NBT.A.1, 5.NBT.A.2, 5.NBT.A.3, 5.NBT.A.3.B, 5.NBT.A.4, 5.NBT.B.5, 5.NBT.B.7</i>	6-12	*Lesson 7	Quick Quiz 2, Fluency Check 2 (AG p. 125)	9
Unit Review and Unit Assessment					2
Unit 4 Total					18

## Appendix B: Curriculum Outline Per Grade Span for Year One

Unit 5 – Division with Whole Numbers and Decimals		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Division with Whole Numbers</b> <i>5.NBT.B.6</i>	1-5		Quick Quiz 1, Fluency Check 3 (AG p. 126)	6
	<b>Division with Decimal Numbers</b> <i>5.NBT.A.2, 5.NBT.A.3.B, 5.NBT.B.5, 5.NBT.B.6, 5.NBT.B.7, 5.NF.B.5, 5.NF.B.A</i>	6-11	*Lesson 7	Quick Quiz 2, Fluency Check 4 (AG p. 127)	8
Unit Review and Unit Assessment					2
Unit 5 Total					16

Unit 7 – Algebra, Patterns, and Coordinate Graphs		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Algebraic Reasoning and Expressions</b> <i>5.OA.A.1, 5.OA.A.2</i>	1-3		Quick Quiz 1, Fluency Check 8 (AG p. 131)	4
	<b>Patterns and Graphs</b> <i>5.OA.A.1, 5.OA.A.2, 5.OA.B.3, 5.G.A.1, 5.G.A.2</i>	4-7	*Lesson 4	Quick Quiz 2, Fluency Check 9 (AG p. 132)	6
Unit Review and Unit Assessment					2
Unit 7 Total					12



## Appendix B: Curriculum Outline Per Grade Span for Year One

Unit 8 – Measurement and Data		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Measurement and Data</b> <i>5.MD.A.1, 5.MD.A.2</i>	1-7		Quick Quiz 1, Fluency Check 10 (AG p. 133)	8
	<b>Area and Volume</b> <i>5.NF.B.4.B, 5.MD.C.3, 5.MD.C.3.A, 5.MD.C.3.B, 5.MD.C.4, 3.MD.C.5, 5.MD.C.5.A, 5.MD.C.5.B, 5.MD.C.5.C</i>	8-13	*Lesson 9	Quick Quiz 2, Fluency Check 11 (AG p. 134)	8
	<b>Classify Geometric Figures</b> <i>5.MD.C.3, 5.MD.C.5, 5.MD.C.5.B, 5.G.B.3, 5.G.B.4</i>	14-17	*Lessons 14, 15 and 16	Quick Quiz 3, Fluency Check 12 (AG p. 135)	8
Unit Review and Unit Assessment					2
Unit 8 Total					26

Unit 6 – Operations and Problem Solving		Lessons	2-Day Lessons	Assessments	Days
Big Ideas	<b>Equations and Problem Solving</b> <i>5.NBT.A.4, 5.NBT.B.5, 5.NBT.B.6, 5.NBT.B.7, 5.NF.A.1, 5.NF.A.2, 5.NF.B.4, 4.NF.B.4.A, 5.NF.B.4.B, 5.NF.B.6, 5.NF.B.7, 5.NF.B.7.A, 5.NF.B.7.B, 5.NF.B.7.C</i>	1-4		Quick Quiz 1, Fluency Check 5 (AG p. 128)	5
	<b>Comparison Word Problems</b> <i>5.NBT.B.5, 5.NBT.B.6, 5.NBT.B.7, 5.NF.A.2, 5.NF.B.5, 5.NF.B.5.A, 5.NF.B.5.B, 5.NF.B.6, 5.NF.B.7.C</i>	5-7	*Lesson 7	Quick Quiz 2, Fluency Check 6 (AG p. 129)	5
	<b>Problems with More Than One Step</b> <i>5.OA.A.1, 5.NBT.B.5, 5.NBT.B.6, 5.NBT.B.7, 5.NF.A.2, 5.NF.B.3, 5.NF.B.6, 5.NF.B.7.C</i>	8-11	*Lesson 8	Quick Quiz 3, Fluency Check 7 (AG p. 130)	6
Unit Review and Unit Assessment					2
Unit 6 Total					18
Fifth Grade Total					150

## Big Ideas Math - Green - 6th Grade Pacing Guide

<b>Total Time for Chapters 1-10: 154 days</b> <b>Extension lessons should also be taught in order to fully teach the standard(s).</b>	<b>Performance Tasks:</b> It is recommended that Performance Tasks be used every chapter, for learning and assessing. <b>Game Closet:</b> Correlations below suggest when games might be played, however teachers are encourage to use games to meet the needs of their students. <b>Additional Resources:</b> Pulled from the 2012 version of Big Ideas Math. The 2012 version can be accessed by selecting "Common Core" from the Choose Your Program drop down menu.
<b>Timeframe for interim assessments have been identified for schools participating in the Assessment Model</b>	

<b>Scavenger Hunt</b>	1 Day	<b>Game Closet:</b> Back-to-School Review for the Green Book
<b>Chapter 1: Numerical Expressions and Factors</b>		
	<b>17 Days</b>	<b>Performance Tasks:</b>
Chapter Opener	1 Day	6.NS.2
Activity 1.1	1 Day	6.NS.4
Lesson 1.1	1 Day	6.EE.1
Activity 1.2	1 Day	6.EE.2
Lesson 1.2	1 Day	
Activity 1.3	1 Day	<b>Game Closet:</b>
Lesson 1.3	1 Day	(After 1.1) Whole Numbers: Choose Wisely
Study Help/Quiz	1 Day	(After 1.3) Order of Operations: 5 - 9, Can 3 = 2?, More Fours
Activity 1.4	1 Day	(After 1.6 Ext) Operations with Fractions: Fun with Fractions, Pick your Fraction
Lesson 1.4	1 Day	
Activity 1.5	1 Day	<i>Student use of calculators is suggested throughout this chapter and outlined in your Teaching Edition</i>
Lesson 1.5	1 Day	
Activity 1.6	1 Day	
Lesson 1.6	1 Day	
Extension 1.6	1 Day	
Chapter Review/Chapter Tests	2 Days	

## Appendix B: Curriculum Outline Per Grade Span for Year One

<b>Chapter 2: Fractions and Decimals</b>		
	<b>20 Days</b>	<b><u>Performance Tasks:</u></b>
Chapter Opener	1 Day	6.NS.1
Activity 2.1	1 Day	6.NS.3
Lesson 2.1	2 Days	
Activity 2.2	1 Day	<b><u>Game Closet:</u></b>
Lesson 2.2	2 Days	(After 2.1) Operations with Fractions: Fun with Fractions, Pick Your Fraction
Activity 2.3	1 Day	(After 2.4) Decimals: Name the Number (Review)
Lesson 2.3	1 Day	(After 2.4) Operations with Decimals: Let's Go Shopping
Study Help/Quiz	1 Day	(After 2.5) Operations with Decimals: Amazing Decimals
Activity 2.4	1 Day	
Lesson 2.4	1 Day	<b><u>Additional Resource (BIM 2012):</u></b>
Activity 2.5	1 Day	Resources by Chapter - Chapter 2 - School-to-Work (use after 2.2)
Lesson 2.5	2 Days	
Activity 2.6	1 Day	
Lesson 2.6	2 Days	
Chapter Review/Chapter Tests	2 Days	
<b>Interim 1</b>		

## Appendix B: Curriculum Outline Per Grade Span for Year One

<b>Chapter 3: Algebraic Expressions and Properties</b>		
	<b>13 Days</b>	<b><u>Performance Tasks:</u></b>
Chapter Opener	1 Day	6.NS.4
Activity 3.1	1 Day	6.EE.2
Lesson 3.1	1 Day	6.EE.3
Activity 3.2	1 Day	6.EE.4
Lesson 3.2	1 Day	6.EE.6
Study Help/Quiz	1 Day	
Activity 3.3	1 Day	<b><u>Projects:</u></b>
Lesson 3.3	1 Day	Sports in Mathematics
Activity 3.4	1 Day	
Lesson 3.4	1 Day	<b><u>Game Closet:</u></b>
Extension 3.4	1 Day	(After 3.1) Expressions & Equations: A Trick for You
Chapter Review/Chapter Tests	2 Days	<b><u>Additional Resource (BIM 2012):</u></b>
		Resources by Chapter - Chapter 1 - School-to-Work (use after 3.3)
<b>Chapter 4: Areas of Polygons</b>		
	<b>13 Days</b>	<b><u>Performance Tasks:</u></b>
Chapter Opener	1 Day	6.G.1
Activity 4.1	1 Day	6.G.3
Lesson 4.1	1 Day	
Activity 4.2	1 Day	<b><u>Game Closet:</u></b>
Lesson 4.2	1 Day	(After 4.3) Perimeter & Area: Math Card War, Pick Your Polygon
Study Help/Quiz	1 Day	
Activity 4.3	1 Day	<b><u>Additional Resource (BIM 2012):</u></b>
Lesson 4.3	1 Day	Resources by Chapter - Chapter 1 - School-to-Work (use after 4.3 Extension)
Extension 4.3	1 Day	
Activity 4.4	1 Day	
Lesson 4.4	1 Day	
Chapter Review/Chapter Tests	2 Days	

## Appendix B: Curriculum Outline Per Grade Span for Year One

### Chapter 5: Ratios and Rates

18 Days		<u>Performance Tasks:</u>
Chapter Opener	1 Day	6.RP.1
Activity 5.1	1 Day	6.RP.2
Lesson 5.1	1 Day	6.RP.3
Activity 5.2	1 Day	
Lesson 5.2	1 Day	<u>Project:</u>
Activity 5.3	1 Day	Bouncing Balls
Lesson 5.3	1 Day	
Activity 5.4	1 Day	<u>Game Closet:</u>
Lesson 5.4	1 Day	(After 5.5) Factions, Decimals & Percents: I Have, Who Has?, Match Them up, Order Matters
Study Help/Quiz	1 Day	
Activity 5.5	1 Day	<u>Additional Resource (BIM 2012):</u>
Lesson 5.5	1 Day	Resources by Chapter - Chapter 5 - Financial Literacy (use after 5.3)
Activity 5.6	1 Day	
Lesson 5.6	1 Day	
Activity 5.7	1 Day	
Lesson 5.7	1 Day	
Chapter Review/Chapter Tests	2 Days	
Interim 2		

## Appendix B: Curriculum Outline Per Grade Span for Year One

<b>Chapter 6: Integers and the Coordinate Plane</b>		
	<b>15 Days</b>	<b><u>Performance Tasks:</u></b>
Chapter Opener	1 Day	6.NS.5
Activity 6.1	1 Day	6.NS.6
Lesson 6.1	1 Day	6.NS.7
Activity 6.2	1 Day	6.NS.8
Lesson 6.2	1 Day	
Activity 6.3	1 Day	<b><u>Game Closet:</u></b>
Lesson 6.3	1 Day	(After 6.5) Coordinate Plane: Six in a Row
Study Help/Quiz	1 Day	(After Chap 6) Integers: What Does It Say?
Activity 6.4	1 Day	
Lesson 6.4	1 Day	
Activity 6.5	1 Day	
Lesson 6.5	1 Day	
Extension 6.5	1 Day	
Chapter Review/Chapter Tests	2 Days	
<b>Chapter 7: Equations and Inequalities</b>		
	<b>18 Days</b>	<b><u>Performance Tasks:</u></b>
Chapter Opener	1 Day	6.RP.3
Activity 7.1	1 Day	6.EE.5
Lesson 7.1	1 Day	6.EE.6
Activity 7.2	1 Day	6.EE.7
Lesson 7.2	1 Day	6.EE.8
Activity 7.3	1 Day	6.EE.9
Lesson 7.3	1 Day	
Activity 7.4	1 Day	<b><u>Game Closet:</u></b>
Lesson 7.4	1 Day	(After 7.2 and 7.3) Expressions & Equations: Tic-Tac-Toe
Study Help/Quiz	1 Day	
Activity 7.5	1 Day	<b><u>Additional Resource (BIM 2012):</u></b>
Lesson 7.5	1 Day	Resources by Chapter - Chapter 7 - Financial Literacy (use after 7.3)
Activity 7.6	1 Day	
Lesson 7.6	1 Day	
Activity 7.7	1 Day	
Lesson 7.7	1 Day	
Chapter Review/Chapter Tests	2 Days	
<b>Interim 3</b>		

## Appendix B: Curriculum Outline Per Grade Span for Year One

<b>Chapter 8: Surface Area and Volume</b>		
	<b>12 Days</b>	<b><u>Performance Tasks:</u></b>
Chapter Opener	1 Day	6.G.2
Activity 8.1	1 Day	6.G.4
Lesson 8.1	1 Day	
Activity 8.2	1 Day	<b><u>Project:</u></b>
Lesson 8.2	1 Day	Fishy Findings
Study Help/Quiz	1 Day	
Activity 8.3	1 Day	
Lesson 8.3	1 Day	
Activity 8.4	1 Day	
Lesson 8.4	1 Day	
Chapter Review/Chapter Tests	2 Days	
<b>Chapter 9: Statistical Measures</b>		
	<b>14 Days</b>	<b><u>Performance Tasks:</u></b>
Chapter Opener	1 Day	6.SP.1
Activity 9.1	1 Day	6.SP.2
Lesson 9.1	1 Day	6.SP.3
Activity 9.2	1 Day	6.SP.5
Lesson 9.2	1 Day	6.SP.5
Activity 9.3	1 Day	
Lesson 9.3	1 Day	<b><u>Game Closet:</u></b>
Study Help/Quiz	1 Day	(After 9.3) Data & Analysis: M and M and M
Activity 9.4	1 Day	
Lesson 9.4	1 Day	
Activity 9.5	1 Day	
Lesson 9.5	1 Day	
Chapter Review/Chapter Tests	2 Days	
<b>Chapter 10: Data Displays</b>		
	<b>13 Days</b>	<b><u>Performance Tasks:</u></b>
Chapter Opener	1 Day	6.SP.2
Activity 10.1	1 Day	6.SP.4
Lesson 10.1	1 Day	6.SP.5
Activity 10.2	1 Day	
Lesson 10.2	1 Day	<b><u>Project:</u></b>
Study Help/Quiz	1 Day	Data Driven
Activity 10.3	1 Day	
Lesson 10.3	1 Day	
Extension 10.3	1 Day	
Activity 10.4	1 Day	
Lesson 10.4	1 Day	
Chapter Review/Chapter Tests	2 Days	
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## Big Ideas Math - Red - 7th Grade Pacing Guide

<b>Total Time for Chapters 1-10: 154 days</b> Extension lessons should also be taught in order to fully teach the standard(s).		<b>Performance Tasks:</b> It is recommended that Performance Tasks be used every chapter, for learning and assessing. <b>Game Closet:</b> Correlations below suggest when games might be played, however teachers are encourage to use games to meet the needs of their students. <b>Additional Resources:</b> Pulled from the 2012 version of Big Ideas Math. The 2012 version can be accessed by selecting "Common Core" from the Choose Your Program drop down menu.
Timeframe for interim assessments have been identified for schools participating in the Assessment Model		
<b>Scavenger Hunt</b>	1 Day	<b>Game Closet:</b> Back-to-School Review for the Red Book
<b>Chapter 1: Integers</b>		
	<b>14 Days</b>	<b>Performance Tasks:</b> 7.NS.1 7.NS.2 7.NS.3  <b>Game Closet:</b> (After 1.1) Whole Numbers: Choose Wisely (Review) (After 1.3) Integers: Top This (After 1.5) Integers: Right On Target  <b>Additional Resource (BIM 2012):</b> Resources by Chapter - Chapter 1 - Financial Literacy (use after 1.5)
Chapter Opener	1 Day	
Activity 1.1	1 Day	
Lesson 1.1	1 Day	
Activity 1.2	1 Day	
Lesson 1.2	1 Day	
Activity 1.3	1 Day	
Lesson 1.3	1 Day	
Study Help/Quiz	1 Day	
Activity 1.4	1 Day	
Lesson 1.4	1 Day	
Activity 1.5	1 Day	
Lesson 1.5	1 Day	
Chapter Review/Chapter Tests	2 Days	
<b>Chapter 2: Rational Numbers</b>		
	<b>12 Days</b>	<b>Performance Tasks:</b> 7.NS.1 7.NS.2 7.NS.3  <b>Project:</b> Currency Exchange  <b>Additional Resource (BIM 2012):</b> Resources by Chapter - Chapter 2 - School-to-Work (use after 2.4)
Chapter Opener	1 Day	
Activity 2.1	1 Day	
Lesson 2.1	1 Day	
Activity 2.2	1 Day	
Lesson 2.2	1 Day	
Study Help/Quiz	1 Day	
Activity 2.3	1 Day	
Lesson 2.3	1 Day	
Activity 2.4	1 Day	
Lesson 2.4	1 Day	
Chapter Review/Chapter Tests	2 Days	
<b>Interim 1</b>		



## Appendix B: Curriculum Outline Per Grade Span for Year One

<b>Chapter 3: Expressions and Equations</b>		
	<b>15 Days</b>	<b><u>Performance Tasks:</u></b>
Chapter Opener	1 Day	7.EE.1
Activity 3.1	1 Day	7.EE.2
Lesson 3.1	1 Day	7.EE.4
Activity 3.2	1 Day	
Lesson 3.2	1 Day	<b><u>Game Closet:</u></b>
Extension 3.2	1 Day	(After 3.1) Expressions & Equations: Let's Race
Study Help/Quiz	1 Day	(After 3.3) Expressions & Equations: Tic-Tac-Toe
Activity 3.3	1 Day	
Lesson 3.3	1 Day	<b><u>Additional Resource (BIM 2012):</u></b>
Activity 3.4	1 Day	Resources by Chapter - Chapter 2 - Financial Literacy (use after 3.5)
Lesson 3.4	1 Day	Resources by Chapter - Chapter 10 - School-to-Work (use after 3.5)
Activity 3.5	1 Day	Resources by Chapter - Chapter 10 - Financial Literacy (use after 3.5)
Lesson 3.5	1 Day	
Chapter Review/Chapter Tests	2 Days	
<b>Chapter 4: Inequalities</b>		
	<b>12 Days</b>	<b><u>Performance Tasks:</u></b>
Chapter Opener	1 Day	7.EE.4
Activity 4.1	1 Day	
Lesson 4.1	1 Day	
Activity 4.2	1 Day	
Lesson 4.2	1 Day	
Study Help/Quiz	1 Day	
Activity 4.3	1 Day	
Lesson 4.3	1 Day	
Activity 4.4	1 Day	
Lesson 4.4	1 Day	
Chapter Review/Chapter Tests	2 Days	

## Appendix B: Curriculum Outline Per Grade Span for Year One

<b>Chapter 5: Ratios and Proportions</b>		
	<b>17 Days</b>	<b><u>Performance Tasks:</u></b>
Chapter Opener	1 Day	7.RP.1
Activity 5.1	1 Day	7.RP.2
Lesson 5.1	1 Day	7.RP.3
Activity 5.2	1 Day	
Lesson 5.2	1 Day	<b><u>Project:</u></b>
Extension 5.2	1 Day	Race Course Rates
Activity 5.3	1 Day	
Lesson 5.3	1 Day	<b><u>Additional Resource (BIM 2012):</u></b>
Study Help/Quiz	1 Day	Resources by Chapter - Ch 3 - Financial Literacy (use after 5.2)
Activity 5.4	1 Day	Resources by Chapter - Ch 3 - Stories in History (use after 5.3)
Lesson 5.4	1 Day	
Activity 5.5	1 Day	
Lesson 5.5	1 Day	
Activity 5.6	1 Day	
Lesson 5.6	1 Day	
Chapter Review/Chapter Tests	2 Days	
<b>Interim 2</b>		

## Appendix B: Curriculum Outline Per Grade Span for Year One

<b>Chapter 6: Percents</b>		
	<b>18 Days</b>	<b><u>Performance Tasks:</u></b>
Chapter Opener	1 Day	7.RP.3
Activity 6.1	1 Day	7.EE.3
Lesson 6.1	1 Day	
Activity 6.2	1 Day	<b><u>Game Closet:</u></b>
Lesson 6.2	1 Day	(After 6.1) Fractions, Decimals & Percents: I Have, Who Has?
Activity 6.3	1 Day	(After 6.2) Fractions, Decimals & Percents: Order Matters (Review)
Lesson 6.3	1 Day	
Activity 6.4	1 Day	<i>Student use of calculators is suggested throughout this chapter and outlined in your Teaching Edition</i>
Lesson 6.4	1 Day	
Study Help/Quiz	1 Day	
Activity 6.5	1 Day	
Lesson 6.5	1 Day	
Activity 6.6	1 Day	
Lesson 6.6	1 Day	
Activity 6.7	1 Day	
Lesson 6.7	1 Day	
Chapter Review/Chapter Tests	2 Days	
<b>Chapter 7: Constructions and Scale Drawings</b>		
	<b>17 Days</b>	<b><u>Performance Tasks:</u></b>
Chapter Opener	1 Day	7.G.1
Activity 7.1	1 Day	7.G.2
Lesson 7.1	1 Day	7.G.5
Activity 7.2	1 Day	
Lesson 7.2	1 Day	<b><u>Game Closet:</u></b>
Activity 7.3	2 Days	(After 7.4) Geometry: It's All About the Details
Lesson 7.3	1 Day	(After 7.5) Coordinate Plane: Six in a Row
Extension 7.3	1 Day	(After 7.5) Coordinate Plane: Picture This (Review)
Study Help/Quiz	1 Day	
Activity 7.4	2 Days	<b><u>Additional Resource (BIM 2012):</u></b>
Lesson 7.4	1 Day	Resources by Chapter - Chapter 11 - Financial Literacy (use after 7.5)
Activity 7.5	1 Day	
Lesson 7.5	1 Day	
Chapter Review/Chapter Tests	2 Days	
<b>Interim 3</b>		

## Appendix B: Curriculum Outline Per Grade Span for Year One

<b>Chapter 8: Circles and Area</b>		
	<b>12 Days</b>	<b><u>Performance Tasks:</u></b>
Chapter Opener	1 Day	7.G.4
Activity 8.1	1 Day	7.G.6
Lesson 8.1	1 Day	
Activity 8.2	1 Day	<b><u>Project:</u></b>
Lesson 8.2	1 Day	Composite Figures and Design
Study Help/Quiz	1 Day	
Activity 8.3	1 Day	<b><u>Game Closet:</u></b>
Lesson 8.3	1 Day	(After 8.2) Perimeter & Area: Math Card War (Review)
Activity 8.4	1 Day	(After 8.4) Geometry: Pick Your Polygon (Review)
Lesson 8.4	1 Day	
Chapter Review/Chapter Tests	2 Days	
<b>Chapter 9: Surface Area and Volume</b>		
	<b>16 Days</b>	<b><u>Performance Tasks:</u></b>
Chapter Opener	1 Day	7.G.4
Activity 9.1	1 Day	7.G.6
Lesson 9.1	1 Day	
Activity 9.2	2 Days	<b><u>Additional Resource (BIM 2012):</u></b>
Lesson 9.2	1 Day	Resources by Chapter - Chapter 6 - Financial Literacy (use after 9.1)
Activity 9.3	1 Day	Resources by Chapter - Chapter 6 - School-to-Work (use after 9.3)
Lesson 9.3	1 Day	Resources by Chapter - Chapter 7 - School-to-Work (use after 9.4)
Study Help/Quiz	1 Day	
Activity 9.4	1 Day	<i>Student use of calculators is suggested throughout this chapter and outlined in your Teaching Edition</i>
Lesson 9.4	1 Day	
Activity 9.5	1 Day	
Lesson 9.5	1 Day	
Extension 9.5	1 Day	
Chapter Review/Chapter Tests	2 Days	

## Appendix B: Curriculum Outline Per Grade Span for Year One

### Chapter 10: Probability and Statistics

	20 Days	<u>Performance Tasks:</u>
Chapter Opener	1 Day	7.SP.1
Activity 10.1	1 Day	7.SP.2
Lesson 10.1	1 Day	7.SP.3
Activity 10.2	1 Day	7.SP.4
Lesson 10.2	1 Day	7.SP.5
Activity 10.3	1 Day	7.SP.6
Lesson 10.3	1 Day	7.SP.7
Activity 10.4	1 Day	7.SP.8
Lesson 10.4	1 Day	
Activity 10.5	1 Day	<u>Project:</u>
Lesson 10.5	1 Day	Color Study
Extension 10.5	1 Day	
Study Help/Quiz	1 Day	<u>Game Closet:</u>
Activity 10.6	1 Day	(After 10.2) Probability: Anything But Eight
Lesson 10.6	1 Day	(After 10.3) Probability: Take Your Chances
Extension 10.6	1 Day	
Activity 10.7	1 Day	<u>Additional Resource (BIM 2012):</u>
Lesson 10.7	1 Day	Resources by Chapter - Chapter 9 - School-to-Work (use after 10.5)
Chapter Review/Chapter Tests	2 Days	Resources by Chapter - Chapter 8 - School-to-Work (use after 10.6)
Interim 4		

## Big Ideas Math - Red Accelerated - 7th Grade Pacing Guide

<b>Total Time for Chapters 1-16:</b>	<b>154 days</b>	<b>Performance Tasks:</b> It is recommended that Performance Tasks be used every chapter, for learning and assessing. <b>Game Closet:</b> Correlations below suggest when games might be played, however teachers are encourage to use games to meet the needs of their students. <b>Additional Resources:</b> Pulled from the 2012 version of Big Ideas Math. The 2012 version can be accessed by selecting "Common Core" from the Choose Your Program drop down menu. <b>Projects for use after chapters 11, 13, and 16:</b> Can be accessed by selecting the "Blue - Teaching Edition" from the Choose Your Book drop down menu. Select Resources by Chapter and scroll down to find Projects.
The suggested Activities (A) and Examples (E) below provide students an opportunity to develop a deep understanding of the concepts within the time allotted in the Pacing Guide.		
Timeframe for interim assessments have been identified for schools participating in the Assessment Model		

\*Please note the additional topics located at the end of chapter 3.

### Scavenger Hunt

1 Day

**Game Closet:** Back-to-School for the Red Book

### Chapter 1: Integers

		<b>6 Days</b>	<b>Performance Tasks:</b>
Chapter Opener		1 Day	7.NS.1
Section 1.1	(A1, A2, A3, E3, E4)	1 Day	7.NS.2
Section 1.2	(E3)	0.5 Day	7.NS.3
Section 1.3	(E3)	0.5 Day	
Section 1.4	(E1, E2, E3)	0.5 Day	<b>Game Closet:</b>
Section 1.5	(E3, E4)	0.5 Day	(After 1.1) Whole Numbers: Choose Wisely (Review)
Chapter Review/Chapter Tests		2 Days	(After 1.3) Integers: Top This
			(After 1.5) Integers: Right On Target
			<b>Additional Resource (BIM 2012):</b>
			Chapter 1 - Financial Literacy (use after 1.5)

### Chapter 2: Rational Numbers

		<b>5 Days</b>	<b>Performance Tasks:</b>
Chapter Opener		0.5 Day	7.NS.1
Section 2.1	(A1, E1, E2)	0.5 Day	7.NS.2
Section 2.2	(A3, E1, E2, E3)	0.5 Day	7.NS.3
Section 2.3	(E1, E2, E3)	0.5 Day	
Section 2.4	(A3, E1, E2, E3, E4)	1 Day	<b>Project:</b>
Chapter Review/Chapter Tests		2 Days	Currency Exchange
			<b>Additional Resource (BIM 2012):</b>
			Resources by Chapter - Chapter 2 - School-to-Work (use after 2.4)

## Appendix B: Curriculum Outline Per Grade Span for Year One

<b>Chapter 3: Expressions and Equations</b>			
		<b>12 Days</b>	<b><u>Performance Tasks:</u></b>
Chapter Opener		1 Day	7.EE.1
Section 3.1	(E1, E2, E3, E4)	0.5 Day	7.EE.2
Section 3.2	(A2, A3, E2, E3, E4)	1 Day	7.EE.4
Extension 3.2	(E1, E2, E3)	0.5 Day	
Section 3.3	(A1, A2, E1, E2, E3)	1 Day	<b><u>Game Closet:</u></b>
Section 3.4	(A1, A3, E1, E2)	1 Day	(After 3.1) Expressions & Equations: Let's Race
Section 3.5	(A1, A2, A3, E1, E2, E3, E4)	1 Day	(After 3.3) Expressions & Equations: Tic-Tac-Toe
Topic 1	(E1, E2, E3, E4)	1 Day	
Topic 2	(E1, E2, E5 & E3, E4, E6)	2 Days	<b><u>Additional Resource (BIM 2012):</u></b>
Topic 3	(E1, E2, E3, E4)	1 Day	Resources by Chapter - Ch 2 - Financial Literacy (use after 3.5)
Chapter Review/Chapter Tests		2 Days	Resources by Chapter - Ch 10 - School-to-Work (use after 3.5)
<b>*Topics 1 - 3 are located at the end of the book on page T-763</b>			
<b>Chapter 4: Inequalities</b>			
		<b>7 Days</b>	<b><u>Performance Task:</u></b>
Chapter Opener		1 Day	7.EE.4
Section 4.1	(A1, E1, E2, A3, E3)	1 Day	
Section 4.2	(A1, A2, E1, E2, E3)	1 Day	
Section 4.3	(A1, A3, E1, E3, E2, E4)	1 Day	
Section 4.4	(A1, A2, E1, E2)	1 Day	
Chapter Review/Chapter Tests		2 Days	
<b>Interim 1</b>			

<b>Chapter 5: Ratios and Proportions</b>			
		<b>11 Days</b>	<b>Performance Tasks:</b>
Chapter Opener		1 Day	7.RP.1
Section 5.1	(A1, A3, E1, A2, E3, E4, A4)	1 Day	7.RP.2
Section 5.2	(A1, A3, E1, E2, E3)	1 Day	7.RP.3
Extension 5.2	(E1, E2)	1 Day	
Section 5.3	(A3, E1, E2, E3)	1 Day	<b>Project:</b>
Study Help/Quiz		1 Day	Race Course Rates
Section 5.4	(A1, E1, E2, E3)	1 Day	
Section 5.5	(A1, A2, E1, E2)	1 Day	<b>Additional Resource (BIM 2012):</b>
Section 5.6	(E1, E2, E3)	1 Day	Resources by Chapter - Ch 3 - Financial Literacy (use after 5.2)
Chapter Review/Chapter Tests		2 Days	Resources by Chapter - Ch 3 - Stories in History (use after 5.3)
<b>Chapter 6: Percents</b>			
		<b>11 Days</b>	<b>Performance Tasks:</b>
Chapter Opener		1 Day	7.RP.3
Section 6.1	(A1, A2, A3, E1, E2, E4)	1 Day	7.EE.3
Section 6.2	(A1, A2, E3)	1 Day	
Section 6.3	(A1, A2, A3, E1, E2, E3, E4)	1 Day	<b>Game Closet:</b>
Section 6.4	(A3, A4, E1, E2, E3, E4)	1 Day	(After 6.1) Fractions, Decimals & Percents: I Have, Who Has?
Study Help/Quiz		1 Day	(After 6.2) Fractions, Decimals & Percents: Order Matters (Review)
Section 6.5	(A1, A2, E1, E2, E3)	1 Day	
Section 6.6	(A1, A2, A3, E1, E2, E3)	1 Day	<i>Student use of calculators is suggested throughout this chapter and outlined in your Teaching Edition</i>
Section 6.7	(A1, A3, E1, E2, E3, E4)	1 Day	
Chapter Review/Chapter Tests		2 Days	
<b>Chapter 7: Constructions and Scale Drawings</b>			
		<b>11 Days</b>	<b>Performance Tasks:</b>
Chapter Opener		1 Day	7.G.1
Section 7.1	(A2, A3, E1, E2, E3)	1 Day	7.G.2
Section 7.2	(A1, A2, E1, E2, E3)	1 Day	7.G.5
Section 7.3	(A1, A2, A4 & E1, E2, E3)	2 Days	
Extension 7.3	(E1, E2)	1 Day	<b>Game Closet:</b>
Section 7.4	(A1, A2, A3, E1 & A4, E2, E3)	2 Days	(After 7.4) Geometry: It's All About the Details
Section 7.5	(A1, A2, E1, E2, E3, E4)	1 Day	(After 7.5) Coordinate Plane: Six in a Row
Chapter Review/Chapter Tests		2 Days	(After 7.5) Coordinate Plane: Picture This (Review)
			<b>Additional Resource (BIM 2012):</b>
			Resources by Chapter - Ch 11 - Financial Literacy (use after 7.5)



Chapter 8: Circles		
	7 Days	<b>Performance Tasks:</b>
Chapter Opener	1 Day	7.G.4
Section 8.1 (A1, A2, E1, E2, E3, E4)	1 Day	7.G.6
Section 8.2 (A2, A3, E1, E2, E3)	1 Day	
Section 8.3 (A2, E1, E2, E3)	1 Day	<b>Project:</b>
Section 8.4 (A1, E1, E2, E3, A3)	1 Day	Composite Figures and Design
Chapter Review/Chapter Tests	2 Days	<b>Game Closet:</b>
		(After 8.2) Perimeter & Area: Math Card War (Review)
		(After 8.4) Geometry: Pick Your Polygon (Review)
Interim 2		

## Appendix B: Curriculum Outline Per Grade Span for Year One

<b>Chapter 9: Surface Area and Volume</b>		
	<b>10 Days</b>	<b>Performance Tasks:</b>
Chapter Opener	1 Day	7.G.3
Section 9.1 (A3, E1, E2, E3, E4)	1 Day	7.G.4
Section 9.2 (A1, A2, A3, E1, E2, E3)	2 Days	7.G.6
Section 9.3 (A1, A2, E1, E2, E3)	1 Day	
Section 9.4 (A1, A2, A3, E1, E2, E3, A4)	1 Day	<b>Additional Resource (BIM 2012):</b>
Section 9.5 (A1, E1, E2, E3)	1 Day	Resources by Chapter - Ch 6 - Financial Literacy (use after 9.1)
Extension 9.5 (E1, E2)	1 Day	Resources by Chapter - Ch 6 - School-to-Work (use after 9.3)
Chapter Review/Chapter Tests	2 Days	Resources by Chapter - Ch 7 - School-to-Work (use after 9.4)
<b>Chapter 10: Probability and Statistics</b>		
	<b>13 Days</b>	<b>Performance Tasks:</b>
Chapter Opener	1 Day	7.SP.1 7.SP.5
Section 10.1 (A1, A2, A3, E1, E2)	1 Day	7.SP.2 7.SP.6
Section 10.2 (A1, A2, A3, E1, E2, E3)	1 Day	7.SP.3 7.SP.7
Section 10.3 (A1, A2, E1, E2, E5)	1 Day	7.SP.4 7.SP.8
Section 10.4 (A1, E1, E2, E4, E5, A2)	1 Day	
Section 10.5 (A1, A2, E1, E2, E3)	1 Day	<b>Project:</b>
Extension 10.5 (E1, E2, E3)	1 Day	Color Study
Study Help/Quiz	1 Day	
Section 10.6 (A1, A2, A3, E1, E2, E3)	1 Day	<b>Game Closet:</b>
Extension 10.6 (A1, A2, A3)	1 Day	(After 10.2) Probability: Anything But Eight
Section 10.7 (A1, E1, E2)	1 Day	(After 10.3) Probability: Take Your Chances
Chapter Review/Chapter Tests	2 Days	<b>Additional Resource (BIM 2012):</b>
		Resources by Chapter - Ch 9 - School-to-Work (use after 10.5)
		Resources by Chapter - Ch 8 - School-to-Work (use after 10.6)
		<i>Student use of calculators is suggested throughout this chapter and outlined in your Teaching Edition</i>
<b>Chapter 11: Transformations</b>		
	<b>12 Days</b>	<b>Performance Tasks:</b>
Chapter Opener	1 Day	8.G.1
Section 11.1 (A1, A2, E1, E2, E3)	1 Day	8.G.2
Section 11.2 (E1, A1, A2, A4, E2, E3)	1 Day	8.G.3
Section 11.3 (E1, A1, A2, A3, E3, E2)	1 Day	8.G.4
Section 11.4 (E1, E2, E3, E4, E5)	1 Day	
Study Help/Quiz	1 Day	<b>Project:</b>
Section 11.5 (A1, A2, E1, E2, E3)	1 Day	Analyzing Stride Length
Section 11.6 (A1, A2, A3, E1, E2, E3)	1 Day	
Section 11.7 (A1, E1, E2, E3 & A3, E4, E5)	2 Days	
Chapter Review/Chapter Tests	2 Days	

Chapter 12: Angles and Triangles		
	8 Days	<b>Performance Task:</b>
Chapter Opener	1 Day	8.G.5
Section 12.1 (A1, A2, E1, E2, E4)	1 Day	
Section 12.2 (A1, A2, A3, E2, E3)	1 Day	<b>Game Closet:</b>
Section 12.3 (A1, A2, E2, E3, E4)	1 Day	(After 12.1-12.3) Geometry: Picture This (adjust)
Section 12.4 (A1, A2, E1 & A3, E2)	2 Days	
Chapter Review/Chapter Tests	2 Days	<b>Additional Resource (BIM 2012):</b>
		Resources by Chapter - Chapter 5 - Financial Literacy (use after 12.1)
		Resources by Chapter - Chapter 5 - School-to-Work (use after 12.3)
Interim 3		

## Appendix B: Curriculum Outline Per Grade Span for Year One

<b>Chapter 13: Graphing and Writing Linear Equations</b>			
		<b>12 Days</b>	<b>Performance Tasks:</b>
Chapter Opener		1 Day	8.EE.5
Section 13.1	(A1, A2, E1, E2, E3)	1 Day	8.EE.6
Section 13.2	(A1, E1, E2, E3, E4)	1 Day	
Extension 13.2	(A3, E1, E2)	1 Day	<b>Project:</b>
Section 13.3	(A1, A2, E1, E2, E3)	1 Day	Tying Knots
Study Help/Quiz		1 Day	
Section 13.4	(A1, E1, E2, E3)	1 Day	<b>Game Closet:</b>
Section 13.5	(A1, E1, E2, E3)	1 Day	(After 13.2) Coordinate Plane: Six in a Row (review)
Section 13.6	(A1, A3, E2, E3, A2)	1 Day	
Section 13.7	(A1, A2, E2, A3, E3)	1 Day	<b>Additional Resource (BIM 2012):</b>
Chapter Review/Chapter Tests		2 Days	Resources by Chapter - Chapter 3 - Financial Literacy (use after 13.3) Resources by Chapter - Chapter 2 - Financial Literacy (use after 13.4)
<i>Student use of calculators is suggested throughout this chapter and outlined in your Teaching Edition</i>			
<b>Chapter 14: Real Numbers and the Pythagorean Theorem</b>			
		<b>9 Days</b>	<b>Performance Tasks:</b>
Chapter Opener		1 Day	8.NS.1
Section 14.1	(A1, A2, E1, E2, E3, E4)	1 Day	8.NS.2
Section 14.2	(A1, A2, E1, E2, E3)	1 Day	8.EE.2
Section 14.3	(A2, E1, E2, E3)	1 Day	8.G.6
Section 14.4	(A1, E1, E2, E3, E4)	1 Day	8.G.7
Extension 14.4	(E1, E2, E3)	1 Day	8.G.8
Section 14.5	(A1, A2, E1, E2, E3)	1 Day	
Chapter Review/Chapter Tests		2 Days	<b>Additional Resource (BIM 2012):</b>
			Resources by Chapter - Chapter 6 - Financial Literacy (use after 14.4) Resources by Chapter - Chapter 6 - School-to-Work (use after 14.5)
<i>Student use of calculators is suggested throughout this chapter and outlined in your Teaching Edition</i>			
<b>Chapter 15: Volume and Similar Solids</b>			
		<b>8 Days</b>	<b>Performance Task:</b>
Chapter Opener		1 Day	8.G.9
Section 15.1	(A1, A2, E1, E2, E3, E4)	1 Day	
Section 15.2	(A1, E1, E2, E3, A3, A2)	1 Day	<i>Student use of calculators is suggested throughout this chapter and outlined in your Teaching Edition</i>
Section 15.3	(A1, A2, E1, E2, E3)	1 Day	
Section 15.4	(E1, A1, A2 & E2, E3, E4)	2 Days	
Chapter Review/Chapter Tests		2 Days	

Chapter 16: Exponents and Scientific Notation			
		11 Days	<b>Performance Tasks:</b>
Chapter Opener		1 Day	8.EE.1
Section 16.1	(A1, A3, E1, E2, E3, E4)	1 Day	8.EE.3
Section 16.2	(A1, A2, A3, E1, E2, E3, E4)	1 Day	8.EE.4
Section 16.3	(A1, A2, E2, E3, E4)	1 Day	
Section 16.4	(A1, A4, E1, E2, E3)	1 Day	<b>Project:</b>
Study Help/Quiz		1 Day	Astronomy
Section 16.5	(A1, A2, A3, A4, E1, E2, E3, E4)	1 Day	
Section 16.6	(A1, A2, E1, E2, E3, E4)	1 Day	<b>Additional Resource (BIM 2012):</b>
Section 16.7	(A1, A2, E1, A3, E2, E3)	1 Day	Resources by Chapter - Chapter 9 - School-to-Work (use after 16.6)
Chapter Review/Chapter Tests		2 Days	
<i>Student use of calculators is suggested throughout this chapter and outlined in your Teaching Edition</i>			
Interim 4			

## Big Ideas Math - Blue - 8th Grade Pacing Guide

<b>Total Time for Chapters 1-10: 149 days</b>		<b>Performance Tasks:</b> It is recommended that Performance Tasks be used every chapter, for learning and assessing.
<b>Extension lessons should also be taught in order to fully teach the standard(s).</b>		<b>Game Closet:</b> Correlations below suggest when games might be played, however teachers are encourage to use games to meet the needs of their students.
		<b>Additional Resources:</b> Pulled from the 2012 version of Big Ideas Math. The 2012 version can be accessed by selecting "Common Core" from the Choose Your Program drop down menu.
<b>Timeframe for interim assessments have been identified for schools participating in the Assessment Model</b>		
<b>Scavenger Hunt</b>	1 Day	<b>Game Closet:</b> Back-to-School for the Blue Book
<b>Chapter 1: Equations</b>		
	<b>12 Days</b>	<b>Performance Task:</b>
Chapter Opener	1 Day	8.EE.7
Activity 1.1	1 Day	
Lesson 1.1	1 Day	<b>Game Closet:</b>
Activity 1.2	1 Day	(After 1.1) Order of Operations: 5 - 9, Can 3 = 2?, More Fours (review)
Lesson 1.2	1 Day	
Study Help/Quiz	1 Day	<b>Additional Resource (BIM 2012):</b>
Activity 1.3	1 Day	Resources by Chapter - Chapter 1 - Financial Literacy (use after 1.3)
Lesson 1.3	1 Day	Resources by Chapter - Chapter 1 - School-to-Work (use after 1.4)
Activity 1.4	1 Day	
Lesson 1.4	1 Day	
Chapter Review/Chapter Tests	2 Days	
<b>Chapter 2: Transformations</b>		
	<b>19 Days</b>	<b>Performance Tasks:</b>
Chapter Opener	1 Day	8.G.1
Activity 2.1	1 Day	8.G.2
Lesson 2.1	1 Day	8.G.3
Activity 2.2	1 Day	8.G.4
Lesson 2.2	1 Day	
Activity 2.3	1 Day	<b>Projects:</b>
Lesson 2.3	1 Day	Analyzing Stride Length
Activity 2.4	1 Day	
Lesson 2.4	1 Day	
Study Help/Quiz	1 Day	
Activity 2.5	1 Day	
Lesson 2.5	1 Day	
Activity 2.6	1 Day	
Lesson 2.6	1 Day	
Activity 2.7	1 Day	
Lesson 2.7	2 Days	
Chapter Review/Chapter Tests	2 Days	
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## Appendix B: Curriculum Outline Per Grade Span for Year One

<b>Chapter 3: Angles and Triangles</b>		
	<b>13 Days</b>	<b><u>Performance Task:</u></b>
Chapter Opener	1 Day	8.G.5
Activity 3.1	1 Day	
Lesson 3.1	1 Day	<b><u>Game Closet:</u></b>
Activity 3.2	1 Day	(After 3.1-3.3) Geometry: Picture This (adjust)
Lesson 3.2	1 Day	
Study Help/Quiz	1 Day	<b><u>Additional Resource (BIM 2012):</u></b>
Activity 3.3	1 Day	Resources by Chapter - Chapter 5 - Financial Literacy (use after 3.1)
Lesson 3.3	1 Day	Resources by Chapter - Chapter 5 - School-to-Work (use after 3.3)
Activity 3.4	1 Day	
Lesson 3.4	2 Days	
Chapter Review/Chapter Tests	2 Days	
<b>Chapter 4: Graphing and Writing Linear Equations</b>		
	<b>19 Days</b>	<b><u>Performance Tasks:</u></b>
Chapter Opener	1 Day	8.EE.5
Activity 4.1	1 Day	8.EE.6
Lesson 4.1	1 Day	8.F.4
Activity 4.2	1 Day	
Lesson 4.2	1 Day	<b><u>Project:</u></b>
Extension 4.2	1 Day	Tying Knots
Activity 4.3	1 Day	
Lesson 4.3	1 Day	<b><u>Game Closet:</u></b>
Study Help/Quiz	1 Day	(After 4.2) Coordinate Plane: Six in a Row (review)
Activity 4.4	1 Day	
Lesson 4.4	1 Day	<b><u>Additional Resource (BIM 2012):</u></b>
Activity 4.5	1 Day	Resources by Chapter - Chapter 2 - Life Connections (use after 4.2)
Lesson 4.5	1 Day	Resources by Chapter - Chapter 2 - School-to-Work (use after 4.4)
Activity 4.6	1 Day	Resources by Chapter - Chapter 3 - School-to-Work (use after 4.6)
Lesson 4.6	1 Day	
Activity 4.7	1 Day	<i>Student use of calculators is suggested throughout this chapter and outlined in your Teaching Edition</i>
Lesson 4.7	1 Day	
Chapter Review/Chapter Tests	2 Days	

## Appendix B: Curriculum Outline Per Grade Span for Year One

Chapter 5: Systems of Linear Equations		
	13 Days	<b>Performance Tasks:</b>
Chapter Opener	1 Day	8.EE.7
Activity 5.1	1 Day	8.EE.8
Lesson 5.1	1 Day	
Activity 5.2	1 Day	<b>Additional Resource (BIM 2012):</b>
Lesson 5.2	1 Day	Resources by Chapter - Chapter 3 - Financial Literacy (use after 5.3)
Study Help/Quiz	1 Day	Resources by Chapter - Chapter 2 - Financial Literacy (use after 5.4)
Activity 5.3	1 Day	
Lesson 5.3	1 Day	<i>Student use of calculators is suggested throughout this chapter and outlined in your Teaching Edition</i>
Activity 5.4	1 Day	
Lesson 5.4	1 Day	
Extension 5.4	1 Day	
Chapter Review/Chapter Tests	2 Days	
Interim 2		



## Appendix B: Curriculum Outline Per Grade Span for Year One

<b>Chapter 6: Functions</b>		
	<b>14 Days</b>	<b><u>Performance Tasks:</u></b>
Chapter Opener	1 Day	8.F.1
Activity 6.1	1 Day	8.F.2
Lesson 6.1	1 Day	8.F.3
Activity 6.2	1 Day	8.F.4
Lesson 6.2	1 Day	8.F.5
Activity 6.3	1 Day	
Lesson 6.3	1 Day	<b><u>Project:</u></b>
Study Help/Quiz	1 Day	Basketball Accuracy
Activity 6.4	1 Day	
Lesson 6.4	1 Day	<b><u>Game Closet:</u></b>
Activity 6.5	1 Day	(After 6.3) Coordinate Plane: Six in a Row (review)
Lesson 6.5	1 Day	
Chapter Review/Chapter Tests	2 Days	<b><u>Additional Resource (BIM 2012):</u></b>
		Resources by Chapter - Chapter 4 - School-to-Work (use after 6.3)
<b>Chapter 7: Real Numbers and the Pythagorean Theorem</b>		
	<b>15 Days</b>	<b><u>Performance Tasks:</u></b>
Chapter Opener	1 Day	8.NS.1
Activity 7.1	1 Day	8.NS.2
Lesson 7.1	1 Day	8.EE.2
Activity 7.2	1 Day	8.G.6
Lesson 7.2	1 Day	8.G.7
Activity 7.3	1 Day	8.G.8
Lesson 7.3	1 Day	
Study Help/Quiz	1 Day	<b><u>Additional Resource (BIM 2012):</u></b>
Activity 7.4	1 Day	Resources by Chapter - Chapter 6 - Financial Literacy (use after 7.4)
Lesson 7.4	1 Day	Resources by Chapter - Chapter 6 - School-to-Work (use after 7.5)
Extension 7.4	1 Day	
Activity 7.5	1 Day	<i>Student use of calculators is suggested throughout this chapter and outlined in your Teaching Edition</i>
Lesson 7.5	1 Day	
Chapter Review/Chapter Tests	2 Days	

Chapter 8: Volume and Similar Solids		
	13 Days	<b>Performance Task:</b>
Chapter Opener	1 Day	8.G.9
Activity 8.1	1 Day	<i>Student use of calculators is suggested throughout this chapter and outlined in your Teaching Edition</i>
Lesson 8.1	1 Day	
Activity 8.2	1 Day	
Lesson 8.2	1 Day	
Study Help/Quiz	1 Day	
Activity 8.3	1 Day	
Lesson 8.3	1 Day	
Activity 8.4	1 Day	
Lesson 8.4	2 Days	
Chapter Review/Chapter Tests	2 Days	
Interim 3		

## Appendix B: Curriculum Outline Per Grade Span for Year One

<b>Chapter 9: Data Analysis and Displays</b>		
	<b>12 Days</b>	<b><u>Performance Tasks:</u></b>
Chapter Opener	1 Day	8.SP.1
Activity 9.1	1 Day	8.SP.2
Lesson 9.1	1 Day	8.SP.3
Activity 9.2	1 Day	8.SP.4
Lesson 9.2	1 Day	
Study Help/Quiz	1 Day	<b><u>Additional Resource (BIM 2012):</u></b>
Activity 9.3	1 Day	Resources by Chapter - Chapter 7 - School-to-Work (use after 9.4)
Lesson 9.3	1 Day	
Activity 9.4	1 Day	<i>Student use of calculators is suggested throughout this chapter and outlined in your Teaching Edition</i>
Lesson 9.4	1 Day	
Chapter Review/Chapter Tests	2 Days	
<b>Chapter 10: Exponents and Scientific Notation</b>		
	<b>18 Days</b>	<b><u>Performance Tasks:</u></b>
Chapter Opener	1 Day	8.EE.1
Activity 10.1	1 Day	8.EE.3
Lesson 10.1	1 Day	8.EE.4
Activity 10.2	1 Day	
Lesson 10.2	1 Day	<b><u>Project:</u></b>
Activity 10.3	1 Day	Astronomy
Lesson 10.3	1 Day	
Activity 10.4	1 Day	<b><u>Additional Resource (BIM 2012):</u></b>
Lesson 10.4	1 Day	Resources by Chapter - Chapter 9 - School-to-Work (use after 10.6)
Study Help/Quiz	1 Day	
Activity 10.5	1 Day	<i>Student use of calculators is suggested throughout this chapter and outlined in your Teaching Edition</i>
Lesson 10.5	1 Day	
Activity 10.6	1 Day	
Lesson 10.6	1 Day	
Activity 10.7	1 Day	
Lesson 10.7	1 Day	
Chapter Review/Chapter Tests	2 Days	
<b>Interim 4</b>		

## Big Ideas Math - Algebra 1 Pacing Guide

<b>Total Time for Chapters 1-12:</b>		<b>164 days</b>	<b>Performance Tasks:</b> It is recommended that Performance Tasks be used every chapter, for learning and assessing.	
			<b>Game Closet:</b> Correlations below suggest when games might be played, however teachers are encourage to use games to meet the needs of their students.	
The suggested Activities (A) and Examples (E) below provide students an opportunity to develop a deep understanding of the concepts within the time allotted in the Pacing Guide.				
Timeframe for interim assessments have been identified for schools participating in the Assessment Model				
<b>Scavenger Hunt</b>		1 Day	<b>Game Closet:</b> Back-to-School Review for the Blue Book	
<b>Chapter 1: Solving Linear Equations</b>				
<i>*Consider doing select activities with your students to establish classroom policies and procedures surrounding Activity Day</i>				
		<b>8 Days</b>	<b><u>Performance Tasks:</u></b>	
Chapter Opener		1 Day	N.Q.1	
Section 1.1		1 Day	N.Q.2	
Section 1.2		1 Day	A.CED.1	
Section 1.3		1 Day	A.CED.4	
Lesson 1.3b		1 Day	A.REI.1	
Section 1.4		1 Day	A.REI.3	
Chapter Review/Chapter Tests		2 Days		
<b>Chapter 2: Graphing and Writing Linear Equations</b>				
		<b>16 Days</b>	<b><u>Performance Tasks:</u></b>	
Chapter Opener		1 Day	N.Q.1 F.IF.4	
Section 2.1		1 Day	A.CED.2 F.IF.6	
Section 2.2		1 Day	A.CED.3 F.IF.7	
Lesson 2.2b		1 Day	A.REI.10 F.BF.1	
Section 2.3		1 Day	8.F.3 F.LE.5	
Section 2.4		2 Days	8.F.4	
Study Help/Quiz		1 Day		
Section 2.5		2 Days	<b><u>Game Closet:</u></b>	
Section 2.6		2 Days	Coordinate Plane: Six in a Row (review)	
Lesson 2.6b		1 Day		
Section 2.7		1 Day		
Chapter Review/Chapter Tests		2 Days		

## Appendix B: Curriculum Outline Per Grade Span for Year One

Chapter 3: Solving Linear Inequalities		
	11 Days	<b>Performance Tasks:</b>
Chapter Opener	1 Day	N.Q.2
Section 3.1 (A1, A2, A3, E1, E2, E3)	2 Days	A.CED.1
Sections 3.2 & 3.3 (E1, E2, E3 & E1, E2, E3, E4)	1 Day	A.CED.3
Study Help/Quiz	1 Day	A.REI.3
Section 3.4 (A1, A2, A3, E1, E2, E3, E4)	2 Days	A.REI.12
Lesson 3.4b (E1, E2, E3, E4, E5, E6)	1 Day	
Section 3.5 (E1, E2, E3, E4)	1 Day	<b>Project:</b>
Chapter Review/Chapter Tests	2 Days	Tricky Algebra
<i>Student use of calculators is suggested throughout this chapter and outlined in your Teaching Edition</i>		
Interim 1		

## Appendix B: Curriculum Outline Per Grade Span for Year One

Chapter 4: Solving Systems of Linear Equations				
		11 Days	<u>Performance Tasks:</u>	
Chapter Opener		1 Day	N.Q.2	A.REI.6
Section 4.1	(A1, A2, A3, E1, E2)	2 Days	A.CED.3	A.REI.11
Section 4.2	(A1, A2, E2)	1 Day	8.EE.8	A.REI.12
Study Help/Quiz		1 Day	A.REI.5	
Section 4.3	(A1, E1, E2, E3)	1 Day		
Section 4.4	(A1, A2, E1, E2)	1 Day	<u>Project:</u>	
Lesson 4.4b	(E1, E2)	1 Day	Hauling Supplies	
Section 4.5	(E1, E2, E3, E4, E5)	1 Day		
Chapter Review/Chapter Tests		2 Days	Student use of calculators is suggested throughout this chapter and outlined in your Teaching Edition	
Chapter 5: Linear Functions				
		16 Days	<u>Performance Tasks:</u>	
Chapter Opener		1 Day	8.F.1	F.IF.7
Section 5.1 & 5.1b	(A1, A2, E1, E2, E3 & E1, E2)	2 Days	8.F.2	F.IF.9
Section 5.2	(A2, E1, E2, E3)	1 Day	8.F.3	F.BF.1
Section 5.3	(A1, A2, E1, E2, E3)	2 Days	8.F.4	F.BF.2
Study Help/Quiz		1 Day	8.F.5	F.BF.3
Section 5.4	(A1, A2, A3, E1, E2, E3, E4, E5)	2 Days	F.IF.1	F.LE.1
Lesson 5.4b	(E1, E2, E3, E4, E5)	2 Days	F.IF.2	F.LE.2
Section 5.5	(A1, A2, E1, E2, E3, E4)	2 Days	F.IF.3	
Section 5.6	(A1, E1, E2, E3, E4)	1 Day	F.IF.5	
Chapter Review/Chapter Tests		2 Days	<u>Game Closet:</u>	
			Coordinate Plane: Six in a Row (review)	
			Student use of calculators is suggested throughout this chapter and outlined in your Teaching Edition	

## Appendix B: Curriculum Outline Per Grade Span for Year One

### Chapter 6: Exponential Equations and Functions

		18 Days	<u>Performance Tasks:</u>	
Chapter Opener		1 Day	N.RN.1	8.F.2
Section 6.1	(A2, E1, E2, E3, E4)	2 Days	N.RN.2	F.IF.3
Lesson 6.1b	(A1, A2, A3, A4)	1 Day	N.RN.3	F.IF.7
Section 6.2	(A1, A2, A3, A4, A5, E1, E2, E3, E4)	2 Days	N.Q.1	F.IF.8
Section 6.3	(E1, E2, E3, E4)	1 Day	N.Q.3	F.IF.9
Study Help/Quiz		1 Day	A.SSE.1	F.BF.1
Section 6.4	(A1, A2, E1, E2, E3, E4, E5)	2 Days	A.SSE.3	F.BF.2
Lesson 6.4b	(E1, E2)	1 Day	A.CED.1	F.BF.3
Section 6.5	(A2, E1, E2, E3)	1 Day	A.CED.2	F.LE.1
Section 6.6	(A2, E1, E2, E3)	1 Day	A.REI.3	F.LE.2
Section 6.7	(A2, E1, E2, E3)	1 Day	A.REI.10	F.LE.5
Lesson 6.7b	(E1, E2, E3, E4, E5)	2 Days	A.REI.11	
Chapter Review/Chapter Tests		2 Days	<u>Project:</u>	
			Astronomy	
			Student use of calculators is suggested throughout this chapter and outlined in your Teaching Edition	
Interim 2				

## Appendix B: Curriculum Outline Per Grade Span for Year One

<b>Chapter 7: Polynomial Equations and Factoring</b>		
	<b>18 Days</b>	<b><u>Performance Tasks:</u></b>
Chapter Opener	1 Day	A.SSE.1
Section 7.1 (A2, E1, E2, E3)	1 Day	A.SSE.2
Section 7.2 (A1, A2, A3, A4, E1, E2, E3, E4)	2 Days	A.SSE.3
Section 7.3 (A1, A2, A3, E1, E2, E3, E4, E5)	2 Days	A.APR.1
Section 7.4 (A1, A2, A3, A4, E1, E2, E3)	2 Days	A.REI.4
Study Help/Quiz	1 Day	
Section 7.5 (A2, A3, E1, E2, E3)	1 Day	
Section 7.6 (E1, E2, E3)	1 Day	
Section 7.7 (E1, E2, E3, E4)	1 Day	
Section 7.8 (E1, E2, E3, E4)	1 Day	
Section 7.9 (E1, E2, E3)	1 Day	
Lesson 7.9b (E1, E2, E3)	2 Days	
Chapter Review/Chapter Tests	2 Days	
<b>Chapter 8: Graphing Quadratic Functions</b>		
	<b>14 Days</b>	<b><u>Performance Tasks:</u></b>
Chapter Opener	1 Day	A.CED.2
Section 8.1 (A1, A2, E1, E2, E3, E4)	2 Days	A.REI.10
Section 8.2 (E1, E2, E3)	1 Day	8.F.5
Section 8.3 (A1, A2, E1, E2, E3, E4)	2 Days	F.IF.4
Study Help/Quiz	1 Day	F.IF.7
Section 8.4 (E1, E2, E3, E4)	1 Day	F.BF.3
Lesson 8.4b (E1, E2, E3)	1 Day	F.LE.3
Section 8.5 (A1, A2, E1, E2, E3)	2 Days	
Lesson 8.5b (A1, A2)	1 Day	<i>Student use of calculators is suggested throughout this chapter and outlined in your Teaching Edition</i>
Chapter Review/Chapter Tests	2 Days	
<b>Chapter 9: Solving Quadratic Equations</b>		
	<b>13 Days</b>	<b><u>Performance Tasks:</u></b>
Chapter Opener	1 Day	A.SSE.3
Section 9.1 (A1, A2, E1, E2, E3, E4)	2 Days	A.CED.1
Section 9.2 (E1, E2, E3)	1 Day	A.REI.4
Section 9.3 (E1, E2, E3)	1 Day	A.REI.7
Study Help/Quiz	1 Day	A.REI.11
Section 9.4 (A1, A2, A3, E1, E2, E3, E4)	2 Days	F.IF.8
Lesson 9.4b (E1, E2, E3)	1 Day	
Section 9.5 (A1, A2, E1, E2, E3)	2 Days	<b><u>Project:</u></b>
Chapter Review/Chapter Tests	2 Days	Rectangular Bodies
<i>Student use of calculators is suggested throughout this chapter and outlined in your Teaching Edition</i>		
<b>Interim 3</b>		



## Appendix B: Curriculum Outline Per Grade Span for Year One

Chapter 10: Square Root Functions and Geometry			
		11 Days	<b>Performance Tasks:</b>
Chapter Opener		1 Day	N.RN.2 F.IF.7
Section 10.1	(E1, E2, E3, E4)	1 Day	N.Q.3 8.G.6
Lesson 10.1b	(E1, E2, E3)	1 Day	A.CED.2 8.G.7
Section 10.2	(A1, E1, E2, E3, E4, E5)	2 Days	A.REI.10 8.G.8
Study Help/Quiz		1 Day	F.IF.4
Section 10.3	(A1, A2, A3, E1, E2, E3)	2 Days	
Section 10.4	(A3, E1, E2, E3)	1 Day	<i>Student use of calculators is suggested throughout this chapter and outlined in your Teaching Edition</i>
Chapter Review/Chapter Tests		2 Days	
Chapter 11: Rational Equations and Functions			
		14 Days	<b>Performance Tasks:</b>
Chapter Opener		1 Day	A.SSE.2
Section 11.1	(A1, A2, E1, E2, E3, E5)	2 Days	A.CED.1
Section 11.2	(A1, A2, A3, E1, E2, E3, E4, E5)	2 Days	A.CED.2
Lesson 11.2b	(E1, E2)	1 Day	A.REI.10
Section 11.3	(E1, E2, E3)	1 Day	F.BF.4
Section 11.4	(E1, E2, E3)	1 Day	
Study Help/Quiz		1 Day	<b>Projects:</b>
Section 11.5	(E1, E2, E3, E4)	1 Day	Whose Graph Wins?
Section 11.6	(E1, E2, E3, E4, E5)	1 Day	
Section 11.7	(E1, E2, E3)	1 Day	<i>Student use of calculators is suggested throughout this chapter and outlined in your Teaching Edition</i>
Chapter Review/Chapter Tests		2 Days	
Chapter 12: Data Analysis and Displays			
		13 Days	<b>Performance Tasks:</b>
Chapter Opener		1 Day	N.Q.3 S.ID.3
Section 12.1	(E1, E2, E3)	1 Day	8.SP.1 S.ID.5
Section 12.2	(A1, E1, E2)	1 Day	8.SP.2 S.ID.6
Section 12.3	(A1, A3, E1, E2, E3)	1 Day	8.SP.3 S.ID.7
Section 12.4	(E1, E2, E3)	1 Day	8.SP.4 S.ID.8
Study Help/Quiz		1 Day	S.ID.1 S.ID.9
Section 12.5	(A1, E1, E2, E3)	1 Day	S.ID.2
Section 12.6	(A1, A2, A3, A4, E1, E2, E3, E4)	2 Days	
Section 12.7	(A1, E1, E2, E3, E4)	1 Day	<i>Student use of calculators is suggested throughout this chapter and outlined in your Teaching Edition</i>
Section 12.8	(A1, E1, E2, E3)	1 Day	
Chapter Review/Chapter Tests		2 Days	
Interim 4			

# **SAMPLE** Hillside Academy 2018-19 School Year **SAMPLE**

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

Late July: Principals Mtng, NHA-U, NTO - Grand Rapids, MI

6th-10th Staff PD

13th-17th Staff PD

20th-22nd Staff PD; 23rd First Day of School

31st Staff PD

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

3rd Labor Day

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

25th End of 1st Quarter; 26th Regional PD

29th Staff PD

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

6th & 8th PT Conferences

21st-23rd Thanksgiving Break

26th School Resumes

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

20th-Jan 2nd Holiday Break

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

1st New Years Day; 3rd School Resumes

18th End of 2nd Quarter

21st MLK Day

28th Staff PD

	Students <u>Do Not</u> Report/ Staff Report All Day
	Students Report <u>Half Day</u> / Staff Report All Day
	Students/ Staff <u>Do Not</u> Report

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

14th-15th PT Conferences

18th Presidents Day

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

27th End 3rd Qtrr; 28th Staff PD; 29th Regional PD

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

8th-12th Spring Break

15th School Resumes

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

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

7th End of 4th Quarter; Last Day of School

10th-11th Staff PD

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

4th Independence Day

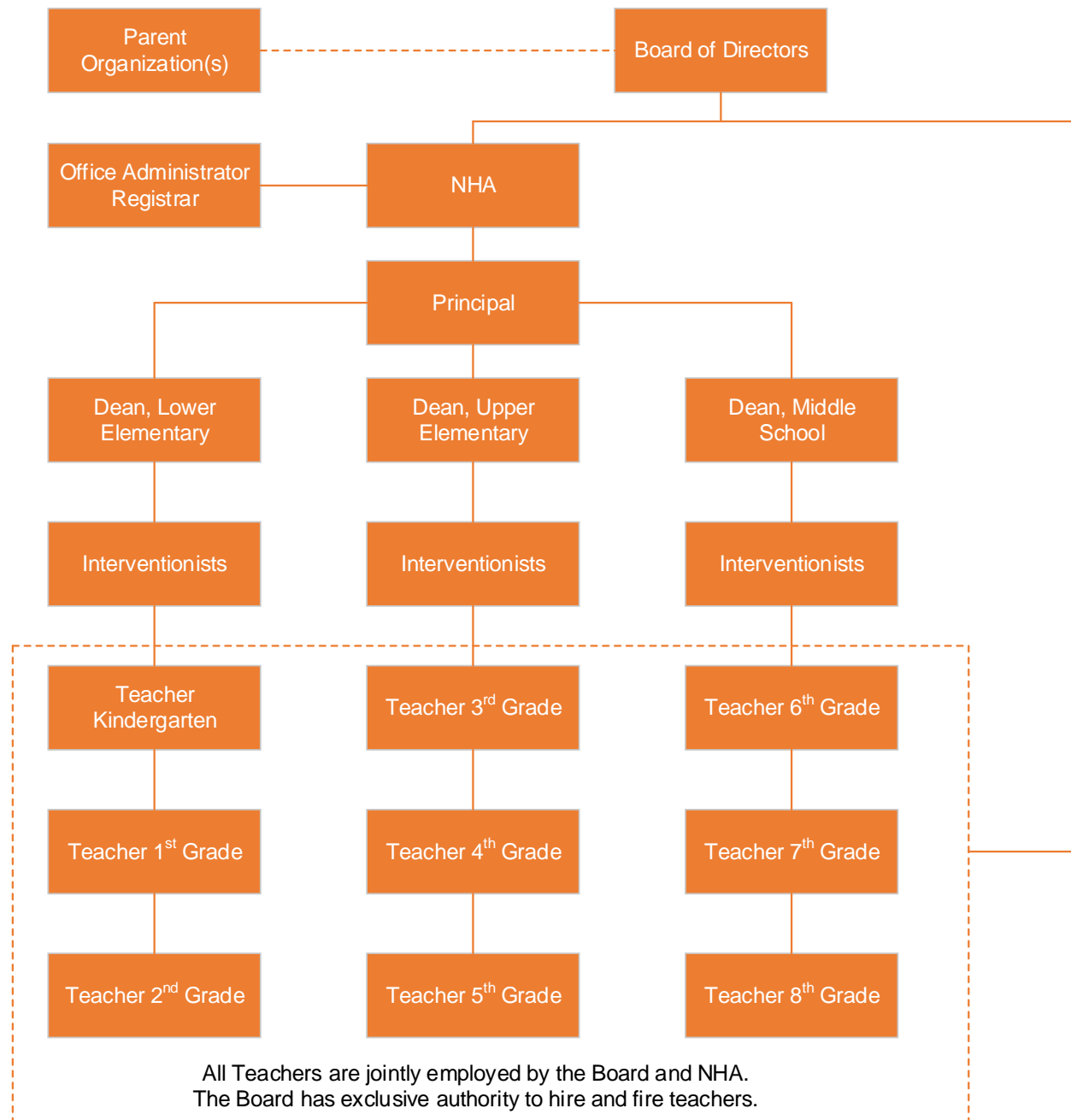
Last Update: 8/24/2016

180 School Days

TBD School Hours

TBD (half)

## Appendix E: Organizational Chart



**BYLAWS  
OF  
SOUTH PIEDMONT CHARTER DEVELOPMENT, INC.**

**ARTICLE 1 — NAME**

The name of the corporation shall be South Piedmont Charter Development, Inc. (the “Corporation”).

**ARTICLE 2 — PURPOSES**

The purposes for which the Corporation is organized are:

(A) To operate a public charter school in the State of North Carolina pursuant to N.C. Gen. Stat. § 115C-218 *et seq.*;

(B) To provide a K-8 education that places each student on the path to academic proficiency and college readiness; and

(C) To operate exclusively for religious, charitable, scientific, literary, or educational purposes within the meaning of Sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986 or the corresponding provisions of any future U.S. Internal Revenue laws (the “Code”), provided the Corporation shall not carry on any activities not permitted to be carried on by an organization exempt from Federal income tax under Section 501(c)(3) of the Code.

**ARTICLE 3 — OFFICES**

1. Principal Office. The principal office of the Corporation shall be located at 8240 Ballantyne Commons Parkway # 49086, Charlotte, North Carolina 28277.

2. Registered Office. The registered office of the Corporation may be the same as the principal office of the Corporation; provided, however, the Corporation’s registered office shall be located in the State of North Carolina, and shall be the business office of the registered agent.

3. Other Offices. The Corporation may have offices at such other places within the State of North Carolina as the Corporation’s Board of Directors (the “Board”) may determine from time to time.

**ARTICLE 4 — BOARD OF DIRECTORS**

1. General Powers. The business, property, and affairs of the Corporation shall be managed under the direction of the Board in accordance with the provisions of the Corporation’s Articles of Incorporation (the “Articles”), these Bylaws (the “Bylaws”), and applicable law.

## Appendix G: Proposed Bylaws of the Non-Profit Organization

2. Number and Election. The number of Directors on the Board (the "Directors") shall not be less than five (5) or more than nine (9). At any annual meeting, the Directors may fix the number of Directors to be elected at the meeting by resolution. In the absence of such a resolution, the number of Directors elected at the meeting, plus the number of Directors continuing in office, shall constitute the number of Directors of the Corporation until the next annual meeting, unless the number is changed by action of the Board. Directors shall be elected at any annual or special meeting of the Board by a vote of a majority of the Directors then in office. The election of Directors shall be a part of the order of business of each annual meeting of the Board.

3. Terms. The initial Directors shall be divided into two (2) classes, as nearly equal in number as possible, to serve in the first instance for terms of one (1) and two (2) years, respectively, and until their successors shall be elected and shall qualify. Thereafter, the successors in each class of Directors shall be elected to serve for terms of four (4) years and until their successors shall be elected and shall qualify. In the event of any increase or decrease in the number of Directors, the additional or eliminated directorships shall be classified such that all classes of Directors remain or become equal in number, or as nearly equal in number as possible. In the event of the death, resignation, retirement, removal, or disqualification of a Director during the elected term of office, the Director's successor shall be elected to serve only until the expiration of the term of the predecessor. Directors may be reelected with no limit on the number of terms.

4. Qualifications. A Director shall be willing and able to make decisions as a member of the Board in the best interests of the Corporation and shall submit on an annual basis a conflict of interest disclosure as prescribed by the Board. A Director shall also be at least 21 years of age, be a resident of the State of North Carolina, and hold at least a high school diploma or its equivalent.

5. Excluded Persons. The following persons shall not be eligible to serve on the Board: (i) employees of the charter school operated by the Board; or (ii) any director, officer, or employee of a service provider or management company who contracts with the Corporation.

6. Removal. A Director may be removed by the Board with or without cause by a resolution duly adopted by a majority of the Directors then in office.

7. Resignation. A Director may resign at any time by providing written notice to the President of the Corporation, or if the President is resigning or the Presidency is vacant, then to the next highest-ranking officer of the Corporation. The resignation shall be effective when communicated, unless the notice specifies a later effective date or subsequent event upon which it will become effective.

8. Vacancies. A vacancy on the Board shall be filled as provided in Section 2 of this Article.

9. Compensation. All Directors shall serve as volunteers without compensation. By resolution of the Board, Directors may be reimbursed for their reasonable expenses incident to their duties in accordance with applicable law.

## ARTICLE 5 — MEETINGS OF DIRECTORS

1. Annual Meeting. The annual meeting of the Board shall be held in the month of May of each year for the purpose of electing Directors and Officers and transacting such other business as may be properly brought before the Board. If the annual meeting is not held as designated by these Bylaws, a substitute annual meeting may be called by or at the request of any two Directors and such meeting shall be designated and treated for all purposes as the annual meeting.

2. Regular Meeting. The Board shall set a schedule of the time and place for the holding of regular meetings, which shall occur at least once each month.

3. Special Meeting. Special meetings of the Board may be called by or at the request of any two Directors.

4. Open Meetings. All meetings of the Board shall comply with Article 33C of Chapter 143 of the North Carolina General Statutes. Consistent with that Article, the Board shall, among other things: (i) cause a current copy of the schedule of its regular meetings to be kept on file with the Secretary of the Corporation and (ii) give public notice of regular, special, and emergency meetings pursuant to N.C. Gen. Stat. § 143-318.12.

5. Place of Meetings. Meetings of the Board may be held at the principal office of the Corporation or at such other place as shall be designated in the notice of the meeting or agreed upon at or before the meeting by a majority of the Directors then in office. However, unless conducted electronically, all meetings of the Board shall take place within the State of North Carolina and within close proximity to the charter school operated by the Board, such that parents, students, and interested parties may attend.

6. Manner of Acting. The act of a majority of the Directors then in office at a properly noticed and conducted meeting shall be the act of the Board, except as otherwise provided by law.

7. Meeting by Conference Telephone. Any one or more Directors may participate in a meeting of the Board by conference telephone or other electronic means which allows all Directors to simultaneously hear one another during the meeting, and such participation shall be deemed presence in person at such meeting. If the Board holds a meeting by conference telephone or other electronic means, it shall provide a location and means whereby members of the public may listen to the meeting, and notice of the meeting shall be provided as required by N.C. Gen. Stat. § 143-318.13.

## ARTICLE 6 — COMMITTEES

1. Committee Authority. The Board may designate one or more committees by resolution. Each committee shall consist of three (3) or more Directors elected by the Board and shall have such powers as may be delegated by the Board, except that no committee may: (i) authorize distributions to or for the benefit of Directors or Officers; (ii) approve dissolution, merger or the sale, pledge or transfer of all or substantially all of the Corporation's assets; (iii) elect, appoint or remove Directors, or fill vacancies on the Board or on any of its committees, (iv) elect Officers, (v) adopt, amend, or repeal the Articles or Bylaws, or (vi) take any action the Board cannot lawfully delegate under the Articles, Bylaws, or applicable law.

2. Committee Conduct. Each committee shall fix its own rules governing the conduct of its activities and shall make such reports to the Board of its activities as the Board may request. The provisions in Article 5 applicable to meetings of the Board shall apply to meetings of committees.

## ARTICLE 7 — OFFICERS OF THE CORPORATION

1. Number and Titles. The Officers of the Corporation shall be a President, Vice President, Secretary, and Treasurer. Except as otherwise provided in these Bylaws, the Officers shall have the authority and perform the duties as from time to time may be prescribed by the Board. Any two or more offices may be held by the same individual, but no Officer may act in more than one capacity where action of two or more Officers is required.

2. Election and Term of Office. The Officers shall be elected by the Board at the annual meeting. If the election of Officers is not held at the annual meeting, the election shall be held as soon thereafter as may be convenient. Each Officer shall hold office until the next annual meeting and until a successor is elected and qualifies.

3. Removal. Any Officer elected or appointed by the Board may be removed at any time by the Board with or without cause.

4. Resignation. An Officer may resign at any time by providing written notice to the President of the Corporation, or if the President is resigning or the Presidency is vacant, then to the Officer holding the next highest office. The resignation shall be effective when communicated, unless the notice specifies a later effective date or subsequent event upon which it will become effective.

5. Vacancies. A vacancy in any office shall be filled by the Board for the unexpired portion of the term.

6. President. The President shall be a member of the Board and shall preside at all meetings of the Board. The President shall sign, with any other proper Officer, instruments

which may be lawfully executed on behalf of the Corporation, except where required or permitted by law to be otherwise signed and executed, and except where the signing and execution shall be delegated by the Board to some other Officer. The President shall, in general, perform all duties incident to the office of President as may be prescribed by the Board from time to time.

7. Vice President. The Vice President shall be a member of the Board and shall exercise the powers of the President during that Officer's absence or inability to act. Any action taken by a Vice President in the performance of the duties of the President shall be presumptive evidence of the absence or inability to act of the President at the time the action was taken. The Vice President shall have such powers and perform such other duties as from time to time may be assigned to the Vice President by the President or by the Board.

8. Secretary. The Secretary shall be a member of the Board and shall be responsible for keeping the minutes of the Board meetings and seeing that all notices are duly given in accordance with the provisions of these Bylaws or as required by law. The Secretary shall have general charge of the corporate books and records. The Secretary shall sign such instruments as may require the signature of the Secretary and in general shall perform all duties incident to the office of Secretary and other duties as from time to time may be assigned to the Secretary by the President or the Board.

9. Treasurer. The Treasurer shall be a member of the Board and shall: (i) have charge and custody of and be responsible for all funds and securities of the Corporation; (ii) keep accurate books and records of receipts and disbursements; (iii) deposit all moneys and securities received by the Corporation in such banks, trust companies, or other depositories as shall be selected by the Board; and (iv) see that all required corporate filings are made. The Treasurer shall, in general, perform all duties incident to the office of Treasurer and such other duties as from time to time may be assigned to the Treasurer by the President or by the Board.

10. Compensation. All Officers shall serve as volunteers without compensation. By resolution of the Board, Officers may be reimbursed for their reasonable expenses incident to their duties in accordance with applicable law.

#### **ARTICLE 8 — CONTRACTS, LOANS, CHECKS AND DEPOSITS; SPECIAL CORPORATE ACTS; GENERAL PROVISIONS**

1. Contracts. The Board may authorize any one or more Officers to enter into any contract or other instrument on behalf of the Corporation. Such authority may be general or confined to specific instances. When the Board authorizes the execution of a contract or of any other instrument in the name of and on behalf of the Corporation, without specifying the executing Officers, the President or Vice President, and the Secretary or Treasurer may execute the same.



## Appendix G: Proposed Bylaws of the Non-Profit Organization

2. Loans. No loans shall be contracted on behalf of the Corporation and no evidences of indebtedness shall be issued in its name unless authorized by a resolution of the Board.

3. Checks, Drafts, and Orders for Payment. All checks, drafts, or other orders for the payment of money, notes, or other evidences of indebtedness issued in the name of the Corporation shall be signed by such Officer or Officers as shall from time to time be determined by resolution of the Board.

4. Deposits. All funds of the Corporation shall be deposited from time to time to the credit of the Corporation in such banks, trust companies, or other depositories as the Board may select.

5. Conflict of Interest. A Director shall inform the Board of any direct or indirect conflict of interest which the Director has with regard to any transaction contemplated by the Board (a "Conflict of Interest"). A Conflict of Interest shall exist in Board actions including, but not be limited to, actions concerning a transaction in which the Director: (i) has a material financial interest; or (ii) is presently serving as a director, trustee, officer, or general partner of another party. Pursuant to N.C. Gen. Stat. § 55A-8-31, the Director with a Conflict of Interest may participate in the discussion, but may not vote on the transaction. The transaction is authorized, approved, or ratified by the vote of a majority of the Directors then in office who have no Conflict of Interest, which must be more than one Director.

6. Contracts between the Corporation and Related Persons. The Corporation may not enter into a contract with a related person to the extent such contract and any transfers in connection therewith might cause or imply private benefit under the relevant sections of the Code or applicable provisions of state ethical requirements for local government officials.

### ARTICLE 9 — INDEMNIFICATION

It shall be the policy of the Corporation to indemnify to the maximum extent permitted by Chapter 55A of the North Carolina General Statutes each person who is or was a Director, Officer, or member of a committee of the Board and each person who serves or has served at the request of the Board as a trustee, Director, Officer, partner, or employee of another corporation, partnership, joint venture, trust, or other enterprise. The Corporation may purchase and maintain insurance on behalf of any such person against any liability asserted against and incurred by such person in any such capacity or arising out of his or her status as such, whether or not the Corporation would have power to indemnify such person against such liability under the preceding sentence. The Corporation may, to the extent authorized from time to time by the Board, grant rights to indemnification to any employee of the Corporation. Notwithstanding any provision of this Article to the contrary, the Corporation shall not indemnify any person described in this Article if such indemnification would jeopardize the Corporation's tax-exempt status under Section 501(c)(3) of the Code. The Corporation may advance expenses in connection with any proceeding to such person in accordance with applicable law. The use of

## Appendix G: Proposed Bylaws of the Non-Profit Organization

funds of the Corporation for indemnification or for purchase and maintenance of insurance for the benefit of the persons designated in this Article shall be deemed a proper expense of the Corporation.

### ARTICLE 10 — FISCAL YEAR

The fiscal year of the Corporation shall begin on the first day of July in each year and end on the following June 30; provided that the first fiscal year shall begin on the date of incorporation.

### ARTICLE 11 — DISPOSITION OF ASSETS

If the Corporation is granted a charter to operate a public charter school by the State Board of Education and the Corporation is subsequently dissolved or the charter is terminated or not renewed, then all net assets of the Corporation purchased for the school with public funds shall be deemed the property of and distributed to the local school administrative unit in which the school is located in accordance with N.C. Gen. Stat. § 115C-218.100 or the corresponding provision of any future North Carolina charter school law. To the extent the Corporation possesses assets other than those subject to distribution pursuant to N.C. Gen. Stat. § 115C-218.100, upon termination, dissolution, or winding up of the affairs of the Corporation, the Directors shall, after paying or making provision for payment of all liabilities of the Corporation, distribute all such remaining assets among one or more organizations, which are organized and operated for exempt purposes and qualified as exempt organizations under Section 501(c)(3) of the Code and to which contributions are deductible under Section 170(c)(2) of the Code, or to federal, state, and local governments to be used exclusively for public purposes.

### ARTICLE 12 — NON-DISCRIMINATION

The public charter school operated by the Corporation shall permit students of any race, religion, color, ethnicity, gender, disability status, socio-economic status, and national origin to all the rights, privileges, programs, and activities generally accorded or made available to students at the charter school.

### ARTICLE 13 — AMENDMENTS

These Bylaws may be amended or repealed and new Bylaws may be adopted by the affirmative vote of a majority of the Directors then in office at any regular or special meeting of the Board, provided that notice of the meeting shall have been given which states that the purpose or one of the purposes of the meeting is to consider a proposed amendment to the Bylaws and includes a copy or summary of the proposed amendment or states the general nature of the amendment.

### SECRETARY'S CERTIFICATE

This document is to certify that the foregoing Bylaws of South Piedmont Charter Development, Inc. were duly adopted by resolution of the Board, effective as of the 8<sup>th</sup> day of September, 2016.

IN WITNESS WHEREOF, the undersigned, being the duly elected and acting Secretary of the Corporation, has signed this Secretary's Certificate this the 8<sup>th</sup> day of September, 2016.

Catherine Mitchell  
Secretary, South Piedmont Charter Development, Inc.

Catherine Mitchell  
Signature



# NORTH CAROLINA

## Department of the Secretary of State

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**To all whom these presents shall come, Greetings:**

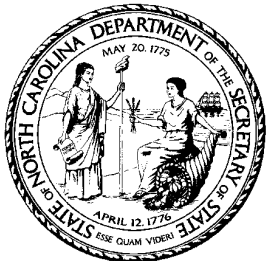
I, Elaine F. Marshall, Secretary of State of the State of North Carolina, do hereby certify the following and hereto attached to be a true copy of

### ARTICLES OF INCORPORATION

**OF**

**SOUTH PIEDMONT CHARTER DEVELOPMENT, INC.**

the original of which was filed in this office on the 13th day of September, 2016.



Scan to verify online.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal at the City of Raleigh, this 13th day of September, 2016.

*Elaine F. Marshall*

**Secretary of State**

Certification# C201625200390-1 Reference# C201625200390-1 Page: 1 of 4  
Verify this certificate online at <http://www.sosnc.gov/verification>

SOSID: 1542680  
Date Filed: 9/13/2016 8:13:00 AM  
Elaine F. Marshall  
North Carolina Secretary of State  
**C2016 252 00390**

**ARTICLES OF INCORPORATION  
OF  
SOUTH PIEDMONT CHARTER DEVELOPMENT, INC.**

The undersigned, being of the age of eighteen years or older, does make and acknowledge these Articles of Incorporation for the purpose of forming a corporation under and by virtue of the North Carolina Nonprofit Corporation Act, as provided in Chapter 55A of the General Statutes of North Carolina.

**ARTICLE I**

The name of the corporation is South Piedmont Charter Development, Inc. (the “**Corporation**”).

**ARTICLE II**

The Corporation is a “charitable or religious corporation” as defined in N.C. Gen. Stat. § 55A-1-40(4).

**ARTICLE III**

The street address and county of the Corporation’s registered office is 8240 Ballantyne Commons Parkway # 49086, Charlotte, Mecklenburg County, North Carolina 28277. The name of the Corporation’s registered agent at that address is Nalan Karakaya Mulder.

**ARTICLE IV**

The street address and county of the Corporation’s principal office is 8240 Ballantyne Commons Parkway # 49086, Mecklenburg County, Charlotte, North Carolina 28277.

**ARTICLE V**

The name of the incorporator is Nalan Karakaya Mulder and her address is 8240 Ballantyne Commons Parkway # 49086, Charlotte, North Carolina 28277.

**ARTICLE VI**

The Corporation shall have no members.

**ARTICLE VII**

The purposes for which the Corporation is organized are:

- a. To operate a public charter school in the State of North Carolina pursuant to N.C. Gen. Stat. § 115C-218 *et seq.*;
- b. To operate exclusively for charitable, educational, religious, and scientific purposes within the meaning of Sections 501(c)(3) and 170(c)(2) of the Internal Revenue

Code of 1986 or the corresponding provisions of any future United States Internal Revenue laws (the “Code”); and

c. To engage in any lawful activity for which corporations may be organized under Chapter 55A of the General Statutes of North Carolina, provided the Corporation shall not carry on any activities not permitted to be carried on by an organization exempt from Federal income tax under Section 501(c)(3) of the Code or the corresponding provision of any future United States Internal Revenue Code.

## **ARTICLE VIII**

The Board of Directors of the Corporation shall consist of those persons as may be elected to the Board of Directors from time to time in accordance with the provisions of the bylaws of the Corporation. Subject to those provisions, the Board of Directors alone shall have the authority to adopt and amend the bylaws, approve budgets, and govern and conduct the affairs of the Corporation.

## **ARTICLE IX**

If the Corporation is granted a charter to operate a public charter school by the State Board of Education and the Corporation is subsequently dissolved or the charter is terminated or not renewed, then all net assets of the Corporation purchased for the school with public funds shall be deemed the property of and distributed to the local school administrative unit in which the school is located in accordance with N.C. Gen. Stat. § 115C-218.100(b) or the corresponding provision of any future North Carolina charter school law. To the extent the Corporation possesses assets other than those subject to distribution pursuant to N.C. Gen. Stat. § 115C-218.100(b), upon termination, dissolution, or winding up of the affairs of the Corporation, the Directors shall, after paying or making provision for payment of all liabilities of the Corporation, distribute all such remaining assets among one or more organizations which are organized and operated for exempt purposes and qualified as exempt organizations under Section 501(c)(3) of the Code and to which contributions are deductible under Section 170(c)(2) of the Code, or to federal, state, and local governments to be used exclusively for public purposes.

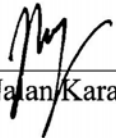
## **ARTICLE X**

No part of the net earnings of the Corporation shall be distributable to or inure to the benefit of its officers or directors or any private person, except that the Corporation shall be authorized to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of its exempt purposes. No substantial part of the activities of the Corporation shall be the carrying on of propaganda or otherwise attempting to influence legislation (except to the extent permitted by Section 501(h) of the Code), and the Corporation shall not participate in or intervene in any political campaign on behalf of any candidate for public office, including the publication or distribution of statements. Notwithstanding any other provision hereof, the Corporation shall not carry on any other activities not permitted to be carried on by: (i) a corporation exempt from federal income tax under Section 501(c)(3) of the Code; or (ii) a corporation to which contributions are deductible under Section 170(c)(2) of the Code.

## ARTICLE XI

To the maximum extent permitted by applicable law, no person who is serving or who has served as a Director of the Corporation shall be personally liable for any action for monetary damages for breach of his or her duty as a Director, whether such action is brought by or in the right of the Corporation or otherwise. Neither the amendment or repeal of this paragraph, nor the adoption of any provision of these Articles of Incorporation inconsistent with this paragraph, shall eliminate or reduce the protection afforded by this paragraph to a Director of the Corporation with respect to any matter which occurred, or any cause of action, suit, or claim which, but for this paragraph would have accrued or risen, prior to such amendment, repeal, or adoption.

These Articles of Incorporation are hereby signed by the incorporator on the 8<sup>th</sup> day of September, 2016.

  
\_\_\_\_\_  
Nalan Karakaya Mulder, Incorporator



## SERVICES AGREEMENT

THIS SERVICES AGREEMENT ("**Agreement**") by and between National Heritage Academies, Inc., a Michigan corporation ("**NHA**"), and **South Piedmont Charter Development Inc.**, a North Carolina non-profit corporation (the "**School**") is executed as of the 8<sup>th</sup> day of September 2016 and shall become effective as of the Effective Date (as defined in Article II(A) below). For purposes of this Agreement, NHA and the School shall be referred to collectively as the "**Parties**."

### RECITALS

WHEREAS, the School is applying for a Charter from the North Carolina State Board of Education (the "**Authorizer**") to operate a public charter school pursuant to N.C. Gen. Stat. § 115C-218 *et seq.* (the "**Authorizing Law**"); and

WHEREAS, the Parties desire to work together to promote educational excellence and innovation based on NHA's school design, comprehensive educational program and management principles; and

WHEREAS, the Parties desire to set forth the terms and conditions of such a relationship in this Agreement;

NOW, THEREFORE, for good and valuable consideration, including the mutual promise and benefits contained in this Agreement, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

### ARTICLE I

#### CONTRACTING RELATIONSHIP

A. Services. Subject to the terms and conditions of this Agreement, and as permitted by applicable law, the School hereby contracts with NHA for the provision during the Term of certain educational, business administration, facility, and management services, including without limitation, all labor, equipment, and materials necessary for the provision of the same, as set forth herein (collectively, the "**Services**").

B. Charter. This Agreement shall: (i) be subject to and comply with the terms and conditions of the Charter and the School's Charter Application (collectively, the "**Charter**"); and (ii) not be construed to interfere with the constitutional, statutory, or fiduciary duties of the School's Board of Directors (the "**Board**"). In the event of a conflict between any term or condition of this Agreement and any term or condition of the Charter, the term or condition of the Charter shall govern.

C. Independent Contractor. NHA shall provide the Services as an independent contractor, and not as an employee, partner, agent, or associate of the School. This independent contractor relationship shall extend to the officers, directors, employees, and representatives of



NHA. Consistent with the status of an independent contractor, NHA reserves to itself the right to designate the means and methods of accomplishing the objectives and purposes of this Agreement consistent with Authorizing Law and the Charter. The relationship between the Parties is based solely on the terms and conditions of this Agreement, and the terms and conditions of any other written agreement between the Parties.

D. Designations and Appointments.

1. NHA, including its directors, officers, and employees are hereby designated as “other School Officials having a legitimate educational interest in education records” for purposes of the Family Educational Right and Privacy Act, 20 U.S.C. §1232g *et seq.* (FERPA).

2. NHA, its directors, officers, and employees may be designated by the School for other purposes by a written resolution of the Board.

## ARTICLE II

### TERM & TERMINATION

A. Effective Date; Term. This term of this Agreement shall commence on the Effective Date, and unless terminated as set forth herein, shall continue until the termination or expiration of the Charter currently in effect, inclusive of any Charter reauthorization or renewal periods thereof (the “**Term**”). “Effective Date” means the date that the Authorizer approves and issues a fully executed Charter to the School under the policies of the Authorizer and applicable North Carolina law. The parties have executed this Agreement in anticipation that it will automatically spring into existence and become effective on the Effective Date without any further action required from either party. For clarity, the parties shall have no rights, or any obligations to one another whatsoever, under this Agreement unless and until the Effective Date. In the event that the School fails to have a Charter issued by the Authorizer for any reason, this Agreement will automatically terminate without any rights or obligations of either party under this Agreement having ever come into effect. The parties acknowledge that the Authorizer, as part of any reauthorization or renewal, may require that the School and NHA submit an amended or restated Agreement for review by the Authorizer. Assuming that the Effective Date comes to pass, and the Term of this Agreement commences, the first school year under the Term of this Agreement shall commence July 1, 2018 to June 30, 2019, and each school year during the Term thereafter shall commence on July 1 and end on June 30 of the following year.

B. Termination.

1. By NHA. NHA may terminate this Agreement prior to the end of the Term if the Board fails to remedy a material breach of this Agreement within thirty (30) days after receiving a notice from NHA of such breach. For purposes of this Subsection, a material breach (which for the sake of clarity is a default hereunder) includes, but is not limited to: (i) NHA’s failure to timely receive any compensation or reimbursement required by this Agreement; or (ii) a suspension, revocation, or non-renewal of the Charter.

2. By the School. The School may terminate this Agreement prior to the end of the Term if NHA fails to remedy a material breach of this Agreement within (30) days after receiving notice from the School of such breach. For purposes of this Subsection, a material breach (which for the sake of clarity is a default hereunder) includes, but is not limited to: (i) NHA's failure to account for expenditures or pay operating costs pursuant to the Budget (as defined below); (ii) NHA's failure to follow policies, procedures, rules, regulations or curriculum adopted by the Board, provided they do not violate the Charter, applicable law, or this Agreement; (iii) a receipt by the Board of an unsatisfactory report from NHA or an independent education consultant retained by the Board regarding the Services or the School's performance, provided the unsatisfactory performance cannot be adequately corrected or explained; (iv) a determination that this Agreement or its implementation would serve as grounds for suspension, revocation, or non-renewal of the Charter; (v) a determination that this Agreement or its implementation would jeopardize material tax exemptions of the School or its non-profit status; or (vi) any action or inaction by NHA that places the Charter in jeopardy of termination, suspension or revocation.

3. By Either Party. Either party may terminate this Agreement prior to the end of the Term, with or without cause, by providing the other party with at least ninety (90) days' prior written notice.

4. If this Agreement is terminated prior to the end of the Term, and unless otherwise agreed by the Parties, such termination will not become effective until the end of the then-current school year.

C. Effect of Termination. Upon the effective date of termination or expiration of this Agreement:

1. NHA shall have the right to remove from the School any equipment or other assets owned or leased by NHA;

2. The School shall pay or reimburse NHA through the Fee (as defined below) for the prepaid portion of any expenses or liabilities incurred by NHA pursuant to the Budget as of the date of such termination or expiration, provided NHA supplies the School with documentation of all such expenses and liabilities;

3. NHA may agree, in its sole discretion, to assist the School for a reasonable amount of time, not to exceed ninety (90) days, and for a reasonable fee, with the School's transition to another administrative, managerial, or services arrangement;

4. NHA shall, if applicable, reasonably assist the School in the execution of a closure and dissolution plan and cooperate in the closure and dissolution process, including without limitation, in any audits and court or other proceedings related thereto; and

5. The party to whom Confidential Information (as defined below) has been disclosed shall, upon request and at the direction of the disclosing party: (i) return such Confidential Information within thirty (30) days, including any copies thereof, and cease its use; or (ii) destroy such Confidential Information and certify such destruction to the disclosing party,

except for a single copy thereof which may be retained for the sole purpose of determining the scope of any obligations incurred under this Agreement, and except where disclosure or retention is required by applicable law.

### ARTICLE III

#### OBLIGATIONS OF NHA

A. Manager at Risk. NHA shall be responsible and accountable to the Board for providing the Services during the Term. During the Term, NHA shall provide the Services regardless of whether actual revenue meets the level projected in the Budget, and NHA hereby assumes the risk of funding shortfalls during the Term. Notwithstanding the foregoing, NHA shall not be required to expend funds on Services in excess of the amount set forth in the Budget.

B. Comprehensive Educational Program. The School has determined to adopt NHA's proprietary educational and academic programs and goals, as set forth in the Charter (the "**Educational Program**"). Subject to the oversight of the Board, during the Term NHA shall implement and administer the Educational Program. In the event that NHA reasonably determines that it is necessary or advisable to make material changes to the Educational Program, NHA shall inform the Board of the proposed changes and obtain the Board's approval before making such changes, as well as the Authorizer's approval if required by the Charter or applicable law. The Parties acknowledge and agree that an essential principle of the Educational Program is its flexibility, adaptability and capacity to change in the interest of continuous improvement and efficiency. Not less than annually or as reasonably requested by the Board during the Term, NHA shall provide the Board with a report detailing progress made on each of the educational goals set forth in the Educational Program. The school year calendar and the school day schedule shall be approved by the Board as required under the Charter.

C. All Children Welcome. NHA places a high value on diversity, and the School shall welcome students of all races, ethnicity, religion, gender and economic backgrounds.

D. Services to Students with Disabilities. NHA welcomes students with disabilities at the School. NHA shall provide special education and related services, in conformity with the requirements of applicable law, to students who attend the School.

E. Educational and Administrative Services. Subject to the oversight of the Board, during the Term, NHA shall implement operational practices and procedures that are consistent with Board policy, the Charter and applicable law. Such practices and procedures shall include, but are not limited to:

1. Student recruitment and student admissions.
2. Student assessments, including testing, promotion, and retention.

3. The acquisition of instructional materials, equipment and supplies, and the administration of any and all extra-curricular and co-curricular activities and programs included in the Budget.

4. Employment of personnel working at the School and management of all personnel functions, as set forth herein.

5. All aspects of the School's business administration.

6. All aspects of the School's accounting operation, including general ledger management, financial reporting, payroll, employee benefits and payroll tax compliance.

7. All aspects of food services.

8. All aspects of facilities administration and maintenance.

9. Student behavior management and discipline.

F. Location of Services. Other than instruction, and unless prohibited by the Charter or applicable law, NHA may provide the Services, including but not limited to, purchasing, professional development and administrative services, off-site.

G. Subcontracts. NHA reserves the right to subcontract any and all aspects of the Services. NHA shall not subcontract the oversight of the Educational Program, except as specifically permitted in this Agreement or with prior written approval of the Board. Notwithstanding the foregoing, the Board specifically acknowledges and agrees that from time to time NHA may use third parties or independent contractors to assist in the creation and development of Educational Materials (as defined below) that may be used as a part of the Educational Program.

H. Pupil Performance Standards and Evaluation. NHA shall implement pupil performance evaluations that permit evaluation of the academic progress of each School student. NHA shall utilize assessment strategies required by the Charter and applicable law. The Board and NHA shall cooperate in good faith to identify academic goals and methods to assess such academic performance. NHA shall provide the Board with timely reports regarding student performance.

I. Unusual Events. NHA shall timely notify the Board and the Administrator (as defined below) during the Term of any anticipated or known material: (i) health or safety issues, including all mandatory reporting required by applicable law; (ii) labor, employee or funding issues; or (iii) other issues that may reasonably and adversely impact the School's ability to comply with the Charter, applicable law or this Agreement.

J. School Records. The financial and education records pertaining to the School (collectively, the "**School Records**"), are property of the School. Except as may be prohibited or limited by the Charter or applicable law, the School Records shall be available to the Board and the Authorizer for their review, and are subject to inspection and copying to the same extent that records of public schools are subject to inspection and copying pursuant to applicable law. All

School Records shall be physically or electronically available upon request at the School's physical facility. NHA agrees to comply with the terms of the Charter regarding information to be made available to the School.

K. Facility. NHA shall use reasonable efforts to secure a facility to be leased or otherwise provided to the School on terms mutually agreeable to NHA and the Board. Obligations of the Board created under the terms of such lease are to be fulfilled by NHA unless otherwise agreed to in writing by NHA and the Board. The facility shall comply with the requirements of the Charter and applicable law. NHA shall also use reasonable efforts to cause the facility to be furnished with equipment and technology as is reasonably necessary to implement the Educational Program.

L. Legal Compliance. NHA will implement and enforce rules, regulations and procedures applicable to the School that are consistent with adopted Board policy, if any, and the Educational Program in accordance with the Charter and applicable law, including without limitation, rules, regulations, and policies regarding non-discrimination, discipline, special education, confidentiality and access to records.

M. Rules and Procedures. NHA will recommend to the Board reasonable rules, regulations, policies and/or procedures applicable to the School. The Board hereby authorizes and directs NHA to enforce such rules, regulations and procedures consistent with Board policy.

N. Assistance to the Board. NHA shall cooperate with the Board and, to the extent consistent with applicable law, timely furnish the Board with all documents and information necessary for the Board to properly perform its responsibilities under this Agreement.

## ARTICLE IV

### OBLIGATIONS OF THE BOARD

A. Board Policies. The Board shall be responsible for the fiscal and academic policies of the School. The Board shall exercise good faith in considering the recommendations of NHA, including but not limited to, NHA's recommendations regarding policies, rules, regulations and the Budget (as defined below).

B. Assistance to NHA. The Board shall cooperate with NHA and, to the extent consistent with applicable law, timely furnish NHA all documents and information necessary for NHA to properly perform its responsibilities under this Agreement during the Term.

C. Unusual Events. The Board shall timely notify NHA, during the Term, of any anticipated or known material: (i) health or safety issues; (ii) labor, employee or funding issues; or (iii) other issues that may reasonably and adversely impact NHA's ability to comply with the Charter, applicable law, or this Agreement.

D. Office Space. The Board shall provide NHA with suitable office space at the School, provided the requested space is: (i) available and can be provided without materially

prejudicing the Educational Program; and (ii) used only for activities related to the School. The space shall be provided at no cost to NHA.

E. Retained Authority. The Board shall retain the authority to adopt reasonable policies in accordance with applicable law relative to anything necessary for the proper establishment, maintenance, management, and operation of the School.

## ARTICLE V

### INTELLECTUAL PROPERTY

#### A. Definitions.

1. **“Educational Materials”** means all curriculum, print and electronic textbooks, instructional materials, lesson plans, teacher guides, workbooks, tests, and other curriculum-related materials licensed, developed or otherwise owned by the School or NHA.

2. **“Confidential Information”** means any confidential and non-public trade, technical or business knowledge, information and materials regarding the School or NHA (or their respective affiliates), which is given by one party to the other, or any of their respective representatives, in any form, whether printed, written, oral, visual, electronic or in any other media or manner. Confidential Information includes, but is not limited to, research, operations and procedures, financial projections, pricing, sales, expansion plans and strategies, services data, trade secrets and other intellectual property, or the results of any mediation or private adjudication, as well as information with respect to each party’s or its affiliates’ plans for market expansion, except for information which a party can show by contemporaneous written records was developed or formulated independently of work or services performed for, or in connection with performance of, this Agreement. Notwithstanding the foregoing, the disclosure of the other party’s Confidential Information as required to be disclosed by law, rule or regulation or by reason of subpoena, court order or government action shall not constitute a breach of this Agreement; however, in such event the party required to disclose such information will reasonably cooperate with the party whose information is required to be disclosed in order to obtain a protective order applicable to such disclosure. All Confidential Information will remain the sole property of the party disclosing such information or data.

B. School Materials. The School shall own all right, title and interest in and to Educational Materials that are: (i) licensed or owned by the School as of the Effective Date; or (ii) licensed, developed, characterized, conceived, derived, generated, identified, or otherwise made by the School during the Term, provided such materials do not reference the NHA Materials (as defined below), or incorporate any Confidential Information of NHA (collectively, the **“School Materials”**). The School Materials shall include all intellectual property rights associated therewith.

C. NHA Materials. NHA shall own all right, title and interest in and to Educational Materials that are: (i) licensed or owned by NHA as of the Effective Date; (ii) licensed, developed, characterized, conceived, derived, generated, identified, or otherwise made by NHA during the

Term, provided such materials do not reference School Materials or incorporate any Confidential Information of the School; and (iii) any and all Educational Materials and non-curriculum materials provided to the School by NHA relating to the Educational Program, including all changes and derivatives thereof (collectively, the “**NHA Materials**”).

D. Derivative Works. The Parties acknowledge that to the extent any Educational Materials created by the School are derivative of the NHA Materials, use of such derivative materials during the Term is subject to the license granted herein, and the license to use such derivative materials shall cease as of the date of expiration or termination of this Agreement.

E. No Transfer or Sale. The School acknowledges and agrees that NHA is not transferring or selling, and the School is not receiving, purchasing or acquiring, any intellectual property or proprietary rights in or to the NHA Materials.

F. Licenses. NHA hereby grants the School a non-exclusive, non-transferable license (without the right to sublicense) to use the NHA Materials, and any Educational Materials created by the School which are derivative of the NHA Materials, solely in furtherance of the Educational Program during the Term, including without limitation, the right to reproduce, publicly display, distribute and create derivative works of the same, in hard copy format or electronically, within the United States. The School represents and warrants that during the Term, and following the expiration or termination of this Agreement, the School will not exploit or assist any third party to exploit any of the NHA Materials for commercial purposes. Subject to applicable law, the School grants NHA a non-exclusive, irrevocable, worldwide, assignable right to use, distribute, modify and display the School Materials, solely for educational purposes for the School, in any and all media now known or hereafter developed.

G. NHA Marks. During the Term, NHA grants the School a non-exclusive, revocable, non-transferable license (without the right to sublicense) to use NHA’s trade name(s) and NHA’s trademark(s) (the “**NHA Marks**”) solely for the purposes of promoting and advertising the School. NHA shall have the opportunity to review and approve all artwork, copy or other materials utilizing the NHA Marks prior to any production or distribution thereof. All uses of the NHA Marks require NHA’s prior written permission. The School shall acquire no rights in or to the NHA Marks, and all goodwill associated with the NHA Marks shall inure to the benefit of and remain with NHA. Upon expiration or termination of this Agreement, the School shall immediately discontinue use of the NHA Marks and shall remove the NHA Marks from its locations, vehicles, websites, telephone directory listings and all other written or electronic promotional materials.

H. Assignment. Each party shall, and hereby does assign to the other, with full title guarantee and without additional compensation, such right, title and interest in and to any intellectual property as is necessary to fully affect the ownership provisions set out herein, and any accrued rights of action in respect thereof. Each party shall, if so requested by the other, execute all such documents and do all such other acts and things as may be reasonably required to comply with this Agreement to vest in the appropriate party all rights in the relevant intellectual property and shall procure execution by any named inventor of all such documents as may reasonably be required by the other party in connection with any related patent application.



## ARTICLE VI

### SOLICITATION AND USE OF PRIVATE FUNDS

NHA shall seek the Board's approval prior to soliciting any non-governmental grants, donations or contributions on behalf of the School. Any such funds received shall be used solely in accordance with the purpose for which they were solicited, applicable donor restrictions, or as otherwise approved by the Board. Subject to applicable donor restrictions, the Board shall determine the allocation of any such funds subject to this Article that remain unexpended following completion of the project or purpose for which they were originally designated.

## ARTICLE VII

### FINANCIAL ARRANGEMENTS

A. Revenues. Except as provided herein, all monies received by the School during the Term shall be deposited in the School's depository account within three (3) business days with a financial institution acceptable to the Board; provided, however, that upon receipt of a notice from NHA, the School shall pay all such funds owing under this Agreement directly to the account or party specified in such notice. The signatories on the School depository account shall solely be Board members or properly designated Board agents (if any). Interest income earned on the School's depository account shall accrue to the School. Except as specifically excluded by this Agreement, the term "**Revenues**" shall include all funds received by or on behalf of the School, including but not limited to:

1. Funding for public school students enrolled at the School.
2. Special education funding provided by the federal and/or state government that is directly allocable to special education students enrolled at the School.
3. Academically or intellectually gifted funding provided by the federal and/or state government that is directly allocable to academically or intellectually gifted students enrolled at the School.
4. At-risk funding provided by the federal and/or state government that is directly allocable to at-risk students enrolled at the School.
5. Funding provided by the federal and/or state government that is directly allocable to students enrolled at the School with limited English proficiency.
6. All other federal and/or state grant sources, including, but not limited to, Title I and any start-up funding allocable to the School.
7. All other grants and donations received by the School to support or carry out programs at the School (except to the extent NHA is not required or involved in soliciting,



administering or managing the contribution and/or donation, in which case such funds shall be deposited in the Board Spending Account (as defined below)).

8. Fees charged to students as permitted by law for extra services provided by NHA as approved by the Board.

The expenditure of any Revenues received from governmental entities shall be consistent with all applicable regulations and policies. The expenditure of any Revenues received from non-governmental grants, contributions and donations shall be made consistent with the provisions of Article VI.

B. Budget. NHA shall provide the Board with an annual proposed Budget prepared and maintained in accordance with the Charter and applicable law (the “**Budget**”). For the School’s first school year, the Budget shall be submitted prior to the beginning of the school year. Thereafter, the Budget shall be submitted to the Board prior to June 1 for the next school year.

C. Review and Approval of Budget. The Board shall be responsible for reviewing and approving the Budget in accordance with the Charter and applicable law. At the direction of either NHA or the Board, with the approval of the Board, the Budget shall be amended from time to time as necessary.

D. Board Spending Account. Notwithstanding any other provision of this Agreement to the contrary, each school year during the Term, NHA shall allocate to an account controlled by the Board an amount equal to the lesser of: (i) 2% of state per pupil aid reflected in the Budget for that respective school year, or (ii) \$35,000 (the “**Board Spending Account**”). The aforesaid amount shall be deposited by NHA into the Board Spending Account pro-rata during the course of the School’s school year as Revenues are received. All funds in the Board Spending Account are the property of the School and may be used by the School at the discretion of the Board. Funds in the Board Spending Account that are not spent by the School during the school year shall carry over annually. Items purchased by NHA for the School and paid for by the School with funds from the Board Spending Account, such as non-proprietary instructional and/or curriculum materials, books, supplies and equipment, shall be the property of the School. The property of the School excludes items leased, financed or purchased by NHA with the Fee (as defined below). NHA agrees not to add any fees or charges to the cost of equipment, materials or supplies purchased by NHA on behalf of the School with funds from the Board Spending Account. NHA, in making such purchases for the School pursuant to this subsection, shall comply with applicable law, as if the School were making such purchases itself from a third party, and shall provide the Board, upon request, available documentation evidencing the costs associated with such purchases. NHA shall maintain a listing of all assets owned by the School and shall provide the list to the Board annually upon request.

E. Fee. NHA shall receive all Revenues as its services fee (the “**Fee**”), from which it shall pay all operating costs of the School as detailed in the Budget. NHA and the Board acknowledge that operating costs may include an administrative fee payable to the Authorizer as set forth in the Charter. Payment of the Fee shall be made on the same frequency that the School receives its Revenues. NHA shall be entitled to retain as compensation for the Services the

difference, if any, between the Fee and the amount actually expended by NHA in operation and/or management of the School during the School's fiscal year.

F. No Loans. NHA shall not make or extend loans to the Board.

G. Other Schools. The School acknowledges that NHA has entered into similar services agreements with other schools. NHA shall maintain separate accounts for expenses incurred in the operation of the School and other schools assisted by NHA, and shall reflect in the School's financial records only those expenses incurred in the operation of the School. If NHA incurs expenses that are for both the benefit of the School and other schools assisted by NHA, then NHA shall allocate, to the extent permitted by law, such expenses among all such affected schools, including the School, on a prorated basis based upon the number of enrolled students, the number of classrooms, or the number of teachers at the affected schools, or on such other equitable basis as is reasonably determined by NHA. In no event shall marketing costs incurred solely for the benefit of NHA (and not the School) be allocated to the School.

H. Financial Reporting. NHA shall provide the Board with:

1. At least annually, the Budget as required by this Agreement.
2. Monthly, financial statements no more than forty-five (45) days in arrears and at least one week prior to each Board meeting. These financial statements will include a Balance Sheet, Statement of Revenues, Expenditures and Changes in Fund Balance at object level detail with a comparison of budget to actual revenue and expenditures and explanations of variances.
3. Quarterly, or as reasonably requested by the Board, a report on School operations and student performance.
4. As reasonably requested, other information to enable the Board to: (i) evaluate the quality of the Services; and (ii) timely provide all reports and information that are required by the Charter and applicable law.

I. Access to Financial Records. NHA shall keep accurate financial records pertaining to its operation of the School, together with all School financial records prepared by or in possession of NHA, and shall retain all of the afore referenced records according to the Charter and applicable law to which such books, accounts, and records relate. NHA and the Board shall maintain the proper confidentiality of personnel, students, and other records as required by law. All records shall be kept in accordance with applicable state and federal requirements.

J. Accounting Standards; Annual Audit.

1. The School shall at all times comply with generally accepted public sector accounting principles and applicable law.

2. The Board shall select and retain an independent auditor to conduct an annual audit of the School's financial matters in accordance with the Charter and applicable law.

3. Subject to applicable law, all records in the possession or control of NHA that relate to the School, including but not limited to, financial records, shall be made available to the School and the School's independent auditor. The expense of the annual audit shall be included in the Budget.

K. Start-up Funds; Contributions. NHA shall provide start-up funds for: (i) the development of curriculum, a technology system and a school operations plan; (ii) recruiting, selecting and training of staff members; and (iii) to the extent necessary as reasonably determined by NHA, cleaning, renovating and equipping of the School facility (the "**Start-Up Funds**"). In addition, in its sole discretion, NHA may, but need not, make contributions to the School in the event School expenses exceed Revenues (the "**Contributions**"). The Contributions, if any, shall be in amounts acceptable to NHA and the Board and, once made, shall be included in the Budget. Unless otherwise agreed, the School shall not be legally obligated to repay NHA for the Start-Up Funds or the Contributions. NHA's agreement to make such Contributions shall not be deemed to negate or mitigate the need for the School to apply for or solicit state or federal start-up funds, grants or sub-grants which the School, as a public school, may be eligible to receive.

## ARTICLE VIII

### PERSONNEL & TRAINING

A. Qualified Personnel. NHA shall select and hire qualified personnel to perform the Services. NHA shall have the responsibility and authority, subject to this Article, to select, hire, evaluate, assign, discipline, transfer, and terminate personnel consistent with the Budget, the Charter and applicable law. With the exception of teachers, as set forth below, and unless otherwise agreed by the written consent of the Parties, all School personnel shall be employees of NHA. NHA and the Board each shall be responsible for their respective employees. However, the compensation of all employees working at the School shall be included in the Budget. Upon Board request, NHA shall disclose to the Board the level of compensation and fringe benefits provided by NHA to NHA employees working at the School. A criminal background check and unprofessional conduct search in compliance with applicable law shall be conditions for the hiring of or services provided by any person who will or may be reasonably expected to have unsupervised access to and the care, custody or control of, any School student(s).

B. School Administrator. The School administrator (the "**Administrator**") shall be an employee of NHA and not the Board. The duties and terms of the Administrator's employment shall be determined by NHA. The Administrator shall work with NHA in the operation and management of the School. The accountability of NHA to the School is an essential foundation of this Agreement. Since the Administrator is critical to the School's success, NHA shall have the authority, consistent with this Article, to select, hire, evaluate, assign, discipline, transfer and terminate the Administrator, and to hold the Administrator accountable for the performance of the School. Without limiting the foregoing, NHA shall consult with the Board prior to the placement and/or removal of the Administrator. Absent compelling circumstances, the consultation shall

commence at least ninety (90) days prior to NHA placing and/or removing the Administrator. NHA shall give due consideration to the input, if any, of the Board or the Board's designated representative prior to making a final decision regarding placement and/or removal of the Administrator. NHA shall remove the Administrator if the Board is reasonably dissatisfied with the Administrator's performance. Absent compelling circumstances, however, the Board shall give NHA and the Administrator six (6) months to correct the basis for the Board's reasonable dissatisfaction. The parties agree that the purpose of the above provisions is not to deny the Administrator the opportunity for growth and/or promotion within NHA. Notwithstanding any of the foregoing, the placement of the initial Administrator for the School in its first year of operation shall be made by NHA.

C. Teachers. The Administrator shall recommend to the Board for its consideration and approval, teachers who are qualified in the grade level and subjects required by the School to operate in accordance with the terms of the Charter. All teachers shall be jointly employed by the School and NHA for such purposes as inclusion in the compensation and employee benefit plans of NHA, payroll administration and other employment policies and practices; provided however, in all circumstances, the Board shall ultimately control the hiring and discharge decisions with respect to jointly employed teachers at the School in accordance with N.C. Gen. Stat. § 115C-218.90(1). Teachers assigned to and retained by the School shall hold a valid teaching license issued by the State Board of Education to the extent required by N.C. Gen. Stat. § 115C-218.90(1). Subject to the approval of the Board, such teachers may, in the discretion of NHA, work at the School on a full or part -time basis. If assigned to the School on a part -time basis, such teachers may also work at other schools for which NHA provides services under a similar agreement.

D. Support Staff. NHA shall, consistent with this Article, provide the School with qualified support staff as needed to operate the School in an efficient manner. The support staff may, at the discretion of NHA, work at the School on a full or part time basis. If assigned to the School on a part time basis, the support staff may also work at other schools assisted by NHA. The cost for such support staff shall be shared proportionately among the schools at which the support staff is working. An individual who provides a service to students in the School that is not teaching, and for which a license is required under applicable law, shall have the appropriate license to provide such services.

E. Training. NHA shall provide or procure training in its methods, curriculum, program, and technology to all teaching personnel on a regular basis. Instructional personnel shall be required to obtain at least the minimum hours of professional development as required by applicable law. Non-instructional personnel shall receive training as NHA determines reasonable and necessary under the circumstances.

F. Background Checks and Qualifications. NHA shall comply with applicable law regarding background checks, unprofessional conduct searches and certification/licensure, as applicable, for all persons working in the School.

G. Terms of Employment. No member of the staff at the School shall be subject to any covenant not to compete or other employment restriction as part of the terms of his or her employment with NHA for the Services.

H. Limitations on Discretion. All decisions made by NHA, and any discretion exercised by NHA, in its selection, hiring, evaluation, assignment, discipline, transfer, and termination of personnel, shall be consistent with the Budget, the Charter, the parameters adopted and included in the Educational Program, and applicable law.

## ARTICLE IX

### INDEMNIFICATION

A. Indemnification of Parties. To the extent not prohibited by the Charter or applicable law, the Parties hereby agree to indemnify, defend, and hold the other (the “**Indemnified Party**”), harmless from and against any and all third-party claims, actions, damages, expenses, losses or awards which arise during the Term out of (i) the gross negligence or intentional misconduct of the indemnifying party, (ii) any action taken or not taken by the indemnifying party, or (iii) any noncompliance or breach by the indemnifying party of any of the terms, conditions, warranties, representations, or undertakings contained in or made pursuant to this Agreement. As used herein, Indemnified Party shall include the party’s trustees, directors, officers, employees, agents, representatives and attorneys. The Parties may purchase general liability, property, or other insurance policies. Notwithstanding anything in this Agreement to the contrary, the Board shall not be precluded by the terms of this Agreement from asserting or declining to assert a claim of governmental immunity.

## ARTICLE X

### INSURANCE

A. Insurance Coverage. NHA shall maintain during the Term such policies of insurance as required by the Charter and applicable law. Each party shall, upon request, present evidence to the other that it maintains the requisite insurance in compliance with the provisions of this Article. Each party shall comply with any information or reporting requirements required by the other party’s insurer(s), to the extent reasonably practicable.

B. Workers’ Compensation Insurance. Each party shall maintain during the Term workers’ compensation insurance as required by law, covering their respective employees.

## ARTICLE XI

### REPRESENTATIONS & WARRANTIES

A. Board and School. The Board represents and warrants, for itself and on behalf of the School, that: (i) it is legally vested with all power and authority necessary to execute, deliver and perform this Agreement, including without limitation, the power and authority to contract with a private entity for the provision of educational, business administration and management services; (ii) upon issuance of a Charter it will be legally vested with all power and authority necessary to

operate a charter school under the Authorizing Law; (ii); (iii) its actions have been duly and validly authorized, and it has adopted any and all resolutions or expenditure approvals required for the execution of this Agreement; and (iv) there are no pending actions, claims, suits or proceedings, or, to its knowledge, threatened or reasonably anticipated against or affecting either the Board or the School, which if adversely determined, would have a material adverse effect on its ability to perform under this Agreement.

B. NHA. NHA represents and warrants that: (i) it is a corporation in good standing and is authorized to conduct business in the State of North Carolina; (ii) it is legally vested with all power and authority necessary to execute, deliver and perform this Agreement; (iii) there are no pending actions, claims, suits or proceedings, or, to its knowledge, threatened or reasonably anticipated against or affecting NHA, which if adversely determined, would have a material adverse effect on its ability to perform its obligations under this Agreement; and (iv) it will comply with all registration and licensing requirements relating to conducting business under this Agreement, which the Board agrees to assist NHA in applying for such licenses and permits and in obtaining such approvals and consents.

## ARTICLE XII

### MISCELLANEOUS

A. Entire Agreement. This Agreement and any attachments hereto shall constitute the entire agreement of the Parties on the subject matter set forth herein. This Agreement supersedes and replaces any and all prior agreements and understandings regarding the subject matter set forth herein between the School and NHA.

B. Force Majeure. Except for payment obligations, and notwithstanding any other provisions of this Agreement, neither party shall be liable for any delay in performance or inability to perform due to acts of God, war, riot, embargo, fire, explosion, sabotage, flood, accident, labor strike, or other acts beyond its reasonable control; provided either party may terminate this Agreement in accordance with provisions contained herein if sufficient grounds exist as provided in the Article governing termination.

C. State Governing Law; Waiver of Jury Trial. This Agreement shall be construed, interpreted, governed and enforced pursuant to the laws of the State of North Carolina, without regard to its conflict-of-laws principles. The Parties hereby waive the right to a jury trial in any action, proceeding or counterclaim brought by either NHA or the School against the other.

D. Notices. All notices and other communications required by this Agreement shall be in writing and sent to the Parties at the facsimile number or address set forth below. Notice may be given by: (i) facsimile with written evidence of confirmed receipt by the receiving party of the entire notice; (ii) certified or registered mail, postage prepaid, return receipt requested; or (iii) personal delivery. Notice shall be deemed to have been given on the date of transmittal if given by facsimile, upon the date of postmark if sent by certified or registered mail, or upon the date of delivery if given by personal delivery. For purposes of the foregoing, “**personal delivery**” shall include delivery by nationally recognized overnight courier (such as FedEx), if signed for by the recipient or a delegate thereof. Notices to the School shall be sent to the current address of the

then current Board President, with a copy to the then current Board attorney. The addresses of the Parties for the purposes aforesaid, including the address of the initial Board President, are as follows:

The School: South Piedmont Charter Development Inc.  
Attn: Nalan Karakaya Mulder - President, Board of Directors  
Telephone: 704-968-7665  
Facsimile:

WITH A COPY TO:

Nelson Mullins Riley & Scarborough LLP  
Attn: Donna Rascoe  
GlenLake One, Ste. 200  
4140 Parklake Ave.  
Raleigh, North Carolina 27612  
Telephone: (919) 329-3843

NHA: National Heritage Academies, Inc.  
Attn: Chief Financial Officer  
3850 Broadmoor, S.E. Ste. 201  
Grand Rapids, Michigan 49512  
Telephone: (616) 222-1700  
Facsimile: (616) 222-1701

WITH A COPY TO:

McShane & Bowie  
Attn: John R. Grant  
1100 Compau Square Plaza  
99 Monroe Ave., NW  
Grand Rapids, Michigan 49501  
Telephone: (616) 732-5013  
Facsimile: (616) 732-5099

E. Assignment. NHA may assign this Agreement with the prior written approval of the Board and in a manner consistent with the Authorizer's policies.

F. Amendment. This Agreement shall not be altered, amended, modified or supplemented except by memorandum approved by the Board and signed by both an authorized officer of the School and NHA and in manner consistent with the Authorizer's policies.

G. Waiver. No waiver of any provision of this Agreement shall be deemed or shall constitute a waiver of any other provision. Nor shall such waiver constitute a continuing waiver unless otherwise expressly stated.

H. Severability. If any term or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remainder of the terms and provisions set forth herein shall remain in full force and effect and shall in no way be affected, impaired or invalidated, and the Parties shall use their best efforts to find and employ an alternative means to achieve the same or substantially the same result as that contemplated by such term or provision.

I. Delegation of Authority. Nothing in this Agreement shall be construed as delegating to NHA powers or authority of the Board which are not subject to delegation by the Board under the Charter or applicable law.

J. Compliance with Law. Each party will comply with the Charter and laws applicable to the performance of such party's obligations hereunder.

K. Time of Essence. The Parties understand and agree that time is of the essence in performing their respective responsibilities under this Agreement during the Term of this Agreement.

L. Indebtedness. No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness to the State or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit or taxing power of the State or its political subdivisions. (See NCGS 115C-218 et seq).

[Signatures on Following Page]



G. Waiver. No waiver of any provision of this Agreement shall be deemed or shall constitute a waiver of any other provision. Nor shall such waiver constitute a continuing waiver unless otherwise expressly stated.

H. Severability. If any term or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remainder of the terms and provisions set forth herein shall remain in full force and effect and shall in no way be affected, impaired or invalidated, and the Parties shall use their best efforts to find and employ an alternative means to achieve the same or substantially the same result as that contemplated by such term or provision.

I. Delegation of Authority. Nothing in this Agreement shall be construed as delegating to NHA powers or authority of the Board which are not subject to delegation by the Board under the Charter or applicable law.

J. Compliance with Law. Each party will comply with the Charter and laws applicable to the performance of such party's obligations hereunder.

K. Time of Essence. The Parties understand and agree that time is of the essence in performing their respective responsibilities under this Agreement during the Term of this Agreement.

L. Indebtedness. No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness to the State or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit or taxing power of the State or its political subdivisions. (See NCGS 115C-218 et seq).

[Signatures on Following Page]

IN WITNESS WHEREOF, the undersigned have executed this Agreement as of the date first written above to be effective as of the Effective Date.

**NHA:**

National Heritage Academies, Inc.,  
a Michigan corporation

By: 

Its: Chief Financial Officer

**SCHOOL:**

South Piedmont Charter Development Inc.  
a North Carolina non-profit corporation

By: 

Its: Board President

Our use of the facility, which will be owned by NHA and rented to the school, is defined in our Lease Agreement. If we choose to terminate our relationship with NHA for managing the school, our Lease Agreement states that we are entitled to remain in the building for the remainder of the school year as well as for the subsequent school year. After that, we are free to purchase the building, negotiate a new lease agreement, or find another location. We believe our arrangement serves the school well:

1) NHA incurs all the costs of developing the facility and constructing it to accommodate a fully enrolled, fully expanded school from day one. The Board itself does not need to take on that role.

2) In addition to assuming all the financial risk, NHA's ownership of the building provides additional incentive for it to ensure the high-performance of our school; if we are dissatisfied with the academic or other results, we can sever our management arrangement, move, and leave NHA holding an empty building.

A specific buyout formula for our Board to purchase the facility does not exist. Attached is our draft lease agreement with National Heritage Academies that provides the Board with the facility and lease terms we desire.

## LEASE

THIS LEASE (“**Lease**”) is entered into the \_\_\_\_ day of \_\_\_\_\_ 201\_, to be effective July 1, 201\_ (the “**Effective Date**”) by and between NATIONAL HERITAGE ACADEMIES, INC., a Michigan corporation, of 3850 Broadmoor SE, Ste. 201, Grand Rapids, Michigan 49512 (“**Landlord**”), and \_\_\_\_\_, a North Carolina non-profit corporation, having an address of \_\_\_\_\_, \_\_\_\_\_, North Carolina \_\_\_\_\_ (“**Tenant**”).

## RECITALS

A. Landlord (defined in Section 22.5), as tenant, and Charter Development Company, L.L.C., as landlord (together with its successors, assigns and successors in interest, the “**Master Landlord**”) are party to that certain Master Lease Agreement effective January 1, 1999, as amended (the “**Master Lease**”).

B. Landlord and Master Landlord amended the Master Lease to subject the Premises thereto.

C. Tenant desires to sublease the Premises from Landlord, and Landlord desires to so sublease the Premises to Tenant, on the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the mutual covenants set forth above and herein, Landlord and Tenant agree as follows:

## ARTICLE 1

### The Premises and Other Agreements.

1.1 Premises. Landlord hereby leases to Tenant, on the terms and conditions hereinafter set forth, the real estate located in \_\_\_\_\_, North Carolina, (\_\_\_\_\_ County), with an address of \_\_\_\_\_, \_\_\_\_\_, North Carolina \_\_\_\_\_ and more particularly described on Exhibit “A” attached hereto (the “**Land**”), and all improvements located on the Land (the Land and such improvements as they may exist from time to time, hereinafter referred to as the “**Premises**”).

1.2 Master Lease. This Lease is subordinate and subject to the Master Lease. Tenant covenants that it shall not through its negligent, intentional or wrongful acts or omissions cause a breach or default on the part of Landlord under the terms of the Master Lease. Landlord represents and warrants to Tenant that the terms of this Lease are not inconsistent with the terms of the Master Lease, and Tenant’s compliance with the terms of this Lease will not constitute a breach of the terms of the Master Lease. Landlord and Tenant each hereby indemnify the other party against all liability, judgments, costs, damages, claims, costs and expenses, including, without limitation, reasonable attorneys’ fees arising out of or relating to such indemnifying party’s breach of the covenants, representations or warranties set out by such parties in the preceding two sentences.

1.3 Services Agreement. In accordance with the terms and conditions of that certain “**Services Agreement**” of even or similar date herewith, by and between Landlord and Tenant, Landlord has contractually agreed to manage and operate the Premises and the school located on

the Premises, and in connection with the same, Landlord is obligated to fulfill certain obligations assigned to Tenant under the terms of this Lease (the “**Services Obligations**”). In the event that Landlord fails to timely perform or fulfill one or more of the Services Obligations and said failure (a) is not otherwise excused, or subject to notice and an unexpired cure period, by the terms of the Services Agreement, and (b) is not due to the fault of Tenant, then said failure, in and of itself, shall not be deemed to be a Default by Tenant under the terms of this Lease. The foregoing sentence shall be of no further force and effect in the event of expiration or termination of the Services Agreement for any reason.

## ARTICLE 2

### Term.

2.1 Initial Term and Renewals. The “**Initial Term**” of this Lease shall commence on July 1, 201\_ and shall terminate effective June 30, 201\_ (the “**Initial Term Expiration**”), unless sooner terminated as hereinafter set forth. Provided that (a) Tenant is not then in Default under this Lease, the Services Agreement, or the “**Charter**” (as defined in Section 13.1.E. below), and (b) this Lease, the Services Agreement and the Charter are still in full force and effect, then, unless a Notice of Non-Renewal is sent as provided below, on the Initial Term Expiration (and each anniversary thereof, during the Term of this Lease), this Lease shall be automatically renewed for successive one (1) year terms, upon the same terms and conditions as contained herein. The “**Term**” of this Lease shall mean the Initial Term and every renewal term entered into by Landlord and Tenant. The term “**Upcoming Expiration Date**” shall mean the Initial Term Expiration, or if the Initial Term Expiration has occurred, then the upcoming anniversary of the Initial Term Expiration. If either party, in its sole discretion, does not wish for this Lease to automatically renew, then at least one hundred eighty (180) days prior to the Upcoming Expiration Date, such party must notify the other party in writing that it does not wish the Term to be renewed (a “**Notice of Non-Renewal**”). Upon the timely delivery of a Notice of Non-Renewal, this Lease shall terminate on the Upcoming Expiration Date.

2.2 If Tenant is entitled to terminate this Lease due to Landlord’s default hereunder or if Tenant is entitled to terminate the Services Agreement due to Landlord’s default thereunder, then provided that Tenant is not in default hereunder or under the Services Agreement, Tenant may elect by written notice to Landlord given within thirty (30) days after Tenant provides notice to Landlord of such default and Landlord fails to cure such default, leave this Lease in effect (except for any Lease renewal and assignment rights) for the remainder of the school year then in effect plus the succeeding one (1) school year (July 1 to June 30)(collectively, the “**Holdover Period**”), in which event the effective termination date of the Lease shall be the earlier of the last day of such Holdover Period or the date upon which Tenant vacates the Premises in accordance with the terms of this Lease, provided however that at the time of Tenant’s election and at all times during such Holdover Period Tenant (i) is not in default under this Lease or the Services Agreement, and (ii) Tenant’s Charter is in full force and effect (the “**Holdover Option**”). In the event Tenant so elects to remain in possession pursuant to the Holdover Option, Tenant shall give Landlord written notice not later than sixty (60) days before the last day of each succeeding school year during the Holdover Period as to whether or not Tenant elects to remain in possession for the next succeeding school year; in the event Tenant gives no such notice, Tenant shall be deemed to

have elected not to remain in possession, and the Lease shall terminate when Tenant vacates the Premises (which it shall timely due upon the end of the then school year).

### ARTICLE 3

#### **Rent.**

3.1 Annual Rent. Tenant hereby leases said Premises for the Term above stated and agrees to pay Landlord annual rent of \_\_\_\_\_ and \_\_\_\_/100 Dollars (\$\_\_\_\_\_), (“**Annual Rent**”) in twelve (12) equal monthly installments of \_\_\_\_\_/100 Dollars (\$\_\_\_\_\_) (each, a “**Monthly Installment**”) each payable to Landlord (or to such other “Person” (defined in Section 22.9) or agent as Landlord may specify by written notice to Tenant) in advance on the first day of each calendar month during the Term. The term “**Lease Year**” is defined to mean any twelve month period from July 1 to June 30 of the following year, during the Term. If the Term ends before the end of a Lease Year, Annual Rent shall be prorated on a daily basis and paid in advance by Tenant on the first day of the last calendar month during the Term. Annual Rent may be adjusted upon determination of final costs for acquisition and construction of the Premises.

3.2 Additional Rent. Any amounts due from Tenant to Landlord hereunder, other than Annual Rent, shall constitute “**Additional Rent**.” Additional Rent shall, unless expressly provided to the contrary in this Lease, be payable from Tenant to Landlord on the same terms that Annual Rent is payable, with the next payment of the Monthly Installment coming due hereunder. Annual Rent and Additional Rent may be referred to collectively herein as “**Rent**”.

3.3 Payments. All Rent shall be paid to Landlord at Landlord’s address as set forth in the introductory paragraph hereof, or at such other address as Landlord may designate in writing. This Lease is a triple net lease and Rent shall be paid without setoff, counterclaim, recoupment, abatement, suspension, or deduction, except as expressly provided for herein. This Lease shall not terminate, nor shall Tenant have any right to terminate this Lease during the Term (except as otherwise expressly provided herein), nor shall Tenant be entitled to any abatement, deduction, deferment or reduction of Annual Rent hereunder (except as otherwise expressly provided herein), nor shall the obligations of Tenant under this Lease be affected by any interference with Tenant’s use of the Premises unless caused by Landlord or Master Landlord. It is the intention of the parties hereto that the obligation of Tenant to pay Rent hereunder shall be separate and that the Rent shall continue to be payable in all events and that the obligations of Tenant hereunder shall continue unaffected, unless the requirement to pay or perform the same shall have been terminated pursuant to an express provision of this Lease.

3.4 Landlord’s Right to Increase. In the event Landlord makes future economic investments in capital improvements to the Premises, or acquires additional property for the benefit or use of Tenant (with such capital improvements or additional property acquisitions being subject to the written consent of Tenant if and to the extent that the cumulative costs thereof exceed Two-Hundred and Fifty Thousand Dollars (\$250,000) during any Lease Year, which consent shall not be unreasonably withheld, conditioned or delayed), then the Annual Rent payable by Tenant shall be promptly adjusted to compensate Landlord for such additional economic investment.

## ARTICLE 4

### Use, Occupancy and Purpose.

#### 4.1 Permitted Uses.

A. Tenant shall use the Premises solely for operating a publicly chartered school or academy for grades kindergarten through 8th grade, and for ancillary or directly related uses.

B. Any other use of the Premises must be approved by Landlord in advance in writing.

#### 4.2 Restrictions on Use.

A. Tenant shall not use or allow the use of the Premises for any unlawful purpose, nor shall Tenant allow the Premises to be used in violation of the Charter.

B. Tenant shall not allow the Premises to be used in violation of any public law, ordinance, rule or regulation, or in violation of any certificate of occupancy or certificate of compliance covering or affecting the Premises, or any part thereof. Tenant shall not suffer any act to be done or any condition to exist on the Premises or any part thereof which may in law constitute a nuisance, public or private, or which may make void or voidable, or increase premiums for, any insurance with respect thereto. Tenant shall not commit any waste, damage, or injury of or to the Premises or the fixtures or any part thereof and shall take all reasonable precautions and actions to prevent others from committing any of the foregoing.

#### 4.3 Prohibited Uses.

A. Tenant covenants unto Landlord that during the Term, no part of the Premises shall be used for: the operation of any (i) private or commercial golf course, (ii) country club, (iii) massage parlor, hot tub facility, or suntan facility (iv) race track or other facility used for gambling, or (v) store the principal business of which is the sale of alcoholic beverages for consumption off premises; or the rental to others of residential property (as defined in Section 168(e)(2)(A) of the Internal Revenue Code).

B. Notwithstanding anything contained in this Lease to the contrary, in the event of a breach of any of the covenants contained in this Section 4.3, Landlord may immediately terminate this Lease by written notice to Tenant.

4.4 Educational Program. Tenant shall neither use the Premises nor allow the Premises to be used at any time during the Term in a manner that interferes with the performance of Landlord's obligations under the Services Agreement, including without limitation, the implementation and delivery of the Educational Program at the Premises. Tenant acknowledges that the terms of the preceding sentence are intended to allow Landlord to restrict access to certain portions of the Premises at certain times provided such access restriction is at all times consistent with the implementation and delivery of the Educational Program.

## ARTICLE 5

### Utilities.

5.1 Utility Connections; Utility Service. Landlord represents and warrants that construction of the Premises pursuant to Section 9.1 shall include provision of connections for all utility services necessary to the operation of a school at the Premises. Utility services, including without limitation gas, electricity, light, heat, water, sewage and telephone or other communication services, shall be contracted for and paid for by Tenant.

5.2 Disclaimers. Unless due to the gross negligence or willful misconduct of Landlord, Landlord shall not be liable for (i) any failure of water supply or electric current or any service by any utility provider or local government, or (ii) injury to persons, including death, or damage to property resulting from steam, gas, electricity, water, rain or snow which may flow or leak from any part of the Premises or from any pipes, appliances or plumbing works from the street or subsurface or from any other place. Any express or implied rights, easements or licenses for view purposes or for the passage of light and air are hereby expressly disclaimed by Tenant. Except as otherwise expressly provided in this Lease or as may be provided in the Services Agreement, Landlord shall have no obligation to provide any services to Tenant or to the Premises.

5.3 Modifications and Replacements. If the existing services are required to be modified or replaced for any reason by any utility company or authorized agency, governmental or otherwise, then Tenant shall make such modifications or replacements at Tenant's expense and shall save Landlord harmless therefrom.

## ARTICLE 6

### Taxes.

6.1 Payment by Tenant. Tenant shall pay all (a) taxes levied on or assessed against the Premises during the Term, (b) special assessments levied on or assessed against the Premises during the Term that become due and payable during the term of this Lease, and (c) other similar charges levied on or assessed against the Premises during the Term and that become due and payable during the term of this Lease, except income and other taxes assessed against or by reason of Landlord's reversionary interest in or income from the Premises (the "**Taxes**"), (i) prior to the date on which any penalties, interest or late charges would apply, and to save Landlord harmless from the payment thereof, or (ii) to Landlord, in accordance with the terms of Section 6.4, provided Landlord makes the demand on Tenant required in Section 6.4. Taxes for the first and last year of the Term or any extension or renewal thereof shall be prorated on the basis of the fiscal period for which such tax is assessed.

6.2 Landlord's Option to Pay. If at any time after any tax, assessment or similar charge so charged or assessed against said Premises shall become due or payable and Tenant shall neglect or fail to pay the same, Landlord, without being obligated to do so, may pay the same at any time thereafter, and the amount of any and all such payments so made by Landlord shall be and is hereby declared to be payable as Additional Rent with the next Monthly Installment due hereunder.



6.3 Payment at End of Term. At the termination of this Lease by lapse of time or otherwise, all Taxes payable by Tenant under the provisions of this Article 6 shall be paid by Tenant to Landlord.

6.4 Monthly Installments. Upon demand of Landlord, (i) Tenant shall pay as Additional Rent, in addition to each Monthly Installment due hereunder, a sum equivalent to one-twelfth of the amount estimated by Landlord to be sufficient to enable Landlord to pay at least thirty (30) days before they become due, all such taxes, assessments and other charges, and (ii) Tenant will deliver and pay over to Landlord such additional sums as are necessary to make up any deficiency in the amount necessary to enable Landlord to fully pay such taxes, assessments and other charges. Any such tax payments from Tenant may be commingled with the general funds of Landlord and no interest shall be payable in respect thereof. If Landlord receives tax payments from Tenant in accordance with this Section, then Landlord shall pay the full amount of taxes, assessments and other charges when due to the appropriate taxing authorities. In the event Tenant's tax payments under this Section are in any way insufficient to pay the full amount of taxes, assessments and other charges when due to the appropriate taxing authorities, then Tenant shall pay to Landlord, as Additional Rent, any shortfall within thirty (30) days of receiving a demand therefor from Landlord.

6.5 Non-Real Property Taxes. In the event that the City, County, State, or any other political subdivision that has taxing authority over the Premises shall, during the Term, impose upon Landlord any tax or other governmental charge in lieu of all or any part of the Taxes (a "**Non-Real Property Tax**"), such Non-Real Property Tax shall, for purposes of this Section, be treated as if it were included in the Taxes, unless the Taxes have been paid by Landlord.

6.6 Receipts. Upon demand of Landlord within ninety (90) days after the date all or any part of the Taxes are payable by Tenant, Tenant shall provide to Landlord official receipts of the appropriate taxing authority or other proof satisfactory to Landlord of the payment of such Taxes.

## ARTICLE 7

### **Insurance.**

7.1 Tenant will cause to be maintained policies of fire and extended coverage insurance on all buildings, structures, fixtures and improvements now or hereafter situated on the Premises and all other property leased hereunder in their full replacement cost. Such policies shall have no greater than eighty (80%) percent co-insurance provision and shall contain the standard "agreed amount" clause for evaluating replacement cost. Such policies shall name Tenant, Landlord, other parties designated by Landlord and the "first mortgagee" (defined in Section 22.3) as their interests may appear as insureds and such insurance shall be carried by an insurance company or companies approved by Landlord and the first mortgagee. Tenant shall make available to Landlord on request copies of said policies. Notwithstanding the aforesaid, in no event shall the manner, forms, companies, sums or length of terms be less than that required by the first mortgagee according to the terms and provisions of the "first mortgage" (defined in Section 22.2)..

7.2 Each such policy shall include: (i) a standard mortgagee clause in favor of the first mortgagee; (ii) a provision to the effect that the waiver of subrogation rights by the insured does not void the coverage; (iii) a provision that the policy shall not be changed or canceled without at least thirty (30) days' prior written notice to Landlord and the first mortgagee; and (iv) a provision that any forfeiture of the policy due to an act of Tenant shall not affect the validity insofar as Landlord or the first mortgagee are concerned.

7.3 From time to time as required by Landlord or the first mortgagee, Tenant at its expense, shall obtain from an engineer or appraiser, in the regular employ of the insurer, or an appraiser, engineer, architect or contractor designated by Tenant and approved by Landlord and the insurer, such evidence as may be required by such insurer to maintain the "agreed amount" clause eliminating the possibility of any co-insurance penalty.

7.4 If Tenant shall refuse or fail to so insure and keep insured the Premises and keep such policies in Landlord's and first mortgagee's possession, Landlord may at its election procure and from time to time renew such insurance, and the amounts expended therefore shall be Additional Rent due from Tenant with the next installment of Rent accruing hereunder and may be collected in the same manner as though Rent due hereunder.

7.5 Upon demand from Landlord, Tenant shall pay in advance as Additional Rent, a sum equivalent to one-twelfth of the amount estimated by Landlord to be sufficient to enable Landlord to pay at least thirty (30) days before they become due all insurance premiums on all policies of insurance required or allowed to be carried by Tenant hereunder. Such Additional Rent may be commingled with the general funds of Landlord and no interest shall be payable in respect thereof. Upon demand by Landlord, Tenant will pay Landlord, as Additional Rent, such additional sums as are necessary to make any deficiency in the amount necessary to enable Landlord to fully pay such premiums.

7.6 Landlord shall have no liability for damage to or loss of personal property located upon the Premises, unless and to the extent caused by Landlord.

## ARTICLE 8

### Casualty; Restoration.

8.1 If the Premises are damaged by fire or other casualty (a "**Casualty**"), Tenant shall give immediate written notice thereof to Landlord and the first mortgagee ("**Tenant's Casualty Notice**"). Landlord shall, within 60 days after receipt of Tenant's Casualty Notice, deliver to Tenant a good faith estimate (the "**Damage Notice**") of the time needed to repair the damage caused by such Casualty ("**Restoration**").

If the Premises are damaged by Casualty such that Tenant is prevented from conducting its business in the Premises in a manner reasonably comparable to that conducted immediately before such Casualty and Landlord estimates that the damage caused thereby cannot be repaired within 210 days after the commencement of repairs (the "**Repair Period**"), then Tenant may terminate this Lease by delivering written notice to Landlord of its election to terminate within 30 days after the Damage Notice has been delivered to Tenant.

If a Casualty occurs and (1) Landlord estimates that the damage cannot be repaired within the Repair Period, (2) regardless of the extent of damage, (a) the damage occurs during the last twelve (12) months of the Term or (b) the damage is not fully covered by Tenant's insurance policies or any insurance Landlord may carry on the Premises or (c) Landlord makes a good faith determination that restoring the damage would be uneconomical, or (3) Landlord is required to pay any insurance proceeds arising out of the Casualty to a first mortgagee, then, in any such case, Landlord may terminate this Lease by giving written notice of its election to terminate within 30 days after the Damage Notice has been delivered to Tenant.

If neither party elects to terminate this Lease following a Casualty, then Landlord shall, within a reasonable time after such Casualty, begin to repair the Premises and shall proceed with reasonable diligence to restore the Premises to substantially the same condition as they existed immediately before such Casualty; however, Landlord shall not be required to repair or replace any improvements, alterations or betterments made by Tenant within the Premises (which shall be promptly and with due diligence repaired and restored by Tenant at Tenant's sole cost and expense) or any furniture, equipment, trade fixtures or personal property of Tenant or others in the Premises or the Project, and Landlord's obligation to repair or restore the Premises shall be limited to the extent of the insurance proceeds actually received by Landlord for the Casualty in question. If this Lease is terminated under the provisions of this Article 8, Landlord shall be entitled to the full proceeds of the insurance policies providing coverage for all alterations, improvements and betterments in the Premises (and, if Tenant has failed to maintain insurance on such items as required by this Lease, Tenant shall pay Landlord an amount equal to the proceeds Landlord would have received had Tenant maintained insurance on such items as required by this Lease).

8.2 Rent insurance proceeds, if payable, shall be applied by Tenant to the payment of, when and as due and payable, the installments of Rent and other payments due under this Lease until Restoration has been completed or until the Lease is terminated pursuant to any terms hereof. The balance, if any, of such proceeds shall be paid to Tenant or as Tenant may direct.

8.3 During any period of Restoration, Rent shall abate in proportion to the portion of the Premises that cannot be used for school purposes in Tenant's reasonable determination.

## **ARTICLE 9**

### **Care of Premises.**

9.1 Tenant will keep the Premises and all other property leased hereunder in good condition and repair, and will yield and deliver the same to Landlord at the expiration or termination of the Lease in as good a condition as when taken, reasonable use and wear thereof, and damages thereto by Landlord or its agents or invitees, excepted. Tenant shall also maintain all portions of the Premises and adjoining areas in a clean and orderly condition, free of dirt, rubbish, snow, ice and unlawful obstructions, except for those attributable to Landlord's use or action. Tenant may not make any repairs, alterations, additions, changes or improvements to the Premises, except as described above in Section 5.3, without the written consent of Landlord. All repairs, alterations, changes or improvements shall be completed and maintained by Tenant in good workmanlike condition, free and clear of all liens and encumbrances arising out of such work.

9.2 Without limiting the rights granted to Landlord under Article 4 of this Lease, Landlord shall have the right to enter upon the Premises for the purpose of making any repairs thereto and performing any work thereon which may be necessary by reason of Tenant's failure to make any such repairs or perform any such maintenance work as provided herein. Except in case of emergency, the privilege and right of entry shall be exercised at reasonable times and at reasonable hours. Tenant shall pay the cost of any such repairs and maintenance work to Landlord, upon demand therefor and upon submission of satisfactory evidence of Landlord's payment of such costs which sums shall constitute Additional Rent.

## **ARTICLE 10**

### **Liability.**

10.1 Tenant agrees to save Landlord and the first mortgagee harmless from any and all liabilities, losses, damages, penalties, costs and expenses arising from any injury or death to any person or damage to any property in, on, or about the Premises which arise out of (i) gross negligence or willful misconduct of Tenant, or (ii) any noncompliance or breach by Tenant of any of the terms, conditions, warranties, representations, or undertakings contained in or made pursuant to this Lease. Tenant agrees to procure at its own expense public liability and property damage, single limit liability insurance for the benefit of Landlord, Tenant and the first mortgagee as their interests may appear, in amount not less than One Million Dollars (\$1,000,000) to keep such insurance in force during the Term hereof, and to deliver certificates of such coverage to Landlord at least annually. In the event Tenant defaults as to any such obligations, Landlord may obtain such insurance and charge the cost thereof to Tenant as Additional Rent, payable with the monthly installment next coming due.

10.2 Landlord agrees to save Tenant harmless from any and all liabilities, losses, damages, penalties, costs and expenses arising from any injury or death to any person or damage to any property in, on, or about the Premises to the extent caused by willful misconduct or negligence by Landlord. Landlord agrees to procure at its own expense public liability and property damage, single limit liability insurance for the benefit of Landlord and Tenant as their interests may appear, in amount not less than One Million Dollars (\$1,000,000) to keep such insurance in force during the Term hereof, and to deliver certificates of such coverage to Tenant; Landlord agrees to furnish to Tenant upon request certificates of insurance evidencing such insurance.

10.3 Each party hereto, for itself and its respective successors and assigns (including any person, firm or corporation which may become subrogated to any of its rights), waives any and all rights and claims for recovery against the other party, and its officers, employees, agents, and assigns, or any of them, on account of any loss or damage to any of its property insured under any valid and collectible insurance policy or policies, to the extent of any recovery collectible under such insurance. Notwithstanding the foregoing, this waiver shall not be applicable if it has the effect of invalidating any insurance coverage of Landlord or Tenant.

## ARTICLE 11

### Compliance.

11.1 During the Term, Tenant shall assure compliance with all Legal Requirements relating to Tenant, the conduct of Tenant's business or pertaining to or otherwise affecting the use of the Premises; and Tenant shall reimburse Landlord for any damages or penalties suffered because of any such noncompliance. Landlord hereby represents that as of the Effective Date, the Premises is in compliance with all Legal Requirements; and Landlord shall reimburse Tenant for any damages or penalties suffered because of any such noncompliance.

11.2 Tenant represents that no indebtedness of any kind incurred or created by Tenant herein shall constitute an indebtedness to the State or its political subdivisions, and no indebtedness of Tenant shall involve or be secured by the faith, credit or taxing power of the State or its political subdivisions. (See NCGS 115C-238.29H (a1)).

## ARTICLE 12

### Assignment and Subletting.

12.1 Tenant shall not assign, transfer, sublet or otherwise allow the use by another Person of the Premises or any part thereof or any interest hereunder without first obtaining the written consent of Landlord, which may be withheld by Landlord for any reason. Landlord may, in its sole discretion, assign, transfer, pledge and convey its rights, title and interests in the Premises and/or this Lease, without the consent of or notice to Tenant; provided, however, the terms and conditions of this Lease as set forth herein as of the execution date of this Lease shall have not been modified or amended by such assignment and shall be subject to Section 23.3 hereof.

## ARTICLE 13

### Default.

13.1 Tenant shall be in default upon occurrence of any of the following events (any of the following, a "**Default**"):

A. Failure by Tenant to pay any portion of Rent for a period of more than ten (10) days after Tenant receives written notice of such failure to pay from Landlord (a "**Monetary Default**"); provided in no case shall Landlord be obligated to send notice of failure to pay more than twice in any twelve (12) month period.

B. Failure by Tenant to comply with any term, provision, condition or covenant of this Lease (other than a Monetary Default or as specified in Subsection F. below), if such failure is not cured by Tenant within a period of thirty (30) days after Tenant receives written notice from Landlord specifying such failure

C. Tenant's becoming insolvent, as that term is defined by any federal or state law or regulation (the "**Insolvency Laws**"); the appointment of a receiver or custodian for all or a substantial portion of Tenant's property or assets; the institution of a foreclosure action upon all

or a substantial portion of Tenant's real or personal property; the filing of a voluntary petition under the provisions of the Bankruptcy Code or Insolvency Laws; the filing of an involuntary petition against Tenant as the subject debtor under the Bankruptcy Code or Insolvency Laws, which is either not dismissed within sixty (60) days of filing, or results in the issuance of an order for relief against the debtor, whichever is later; or Tenant's making or consenting to an assignment for the benefit of creditors or a common law composition of creditors, or if Tenant's leasehold interest herein shall be levied on execution.

D. Termination of the Services Agreement due to default made or caused by Tenant in any of the covenants, terms or conditions of the Services Agreement required to be kept or performed by Tenant.

E. Expiration or discontinuance for any reason of the Charter granted to Tenant by its authorizer (the "**Charter**"), other than an expiration or discontinuance which results in a new Charter effective as of termination of the existing Charter and with terms which would not, in Landlord's opinion, substantially alter Tenant's ability to comply with the terms of the Lease, Services Agreement, or Charter.

F. Failure by Tenant to deliver the certificate required by Section 23.2 within the time required by such Section.

13.2 Landlord's Remedies. Upon the occurrence of any Default and the lapse of any grace or cure periods without cure thereof, Landlord shall have the option to pursue any one or more of the following remedies upon notice to Tenant:

13.2.1. *Termination.* Terminate this Lease or terminate Tenant's right to possession, and in either event, accelerate all obligations of Tenant owed to Landlord under the Lease and force Tenant to immediately surrender the Premises to Landlord. Tenant agrees to pay to Landlord on demand the costs which Landlord may suffer by reason of such termination. Immediately upon any termination Landlord shall be entitled to recover from Tenant (i) all outstanding and unpaid Rent as of the date of such termination, (ii) the unamortized cost of any initial upfit work performed according to this Lease by Landlord in anticipation of Tenant's occupancy, (iii) the amount of any Rent that was abated pursuant to this Lease, and (iv) all future Rent due for the remaining balance of the Term, which future Rent shall be discounted to present value using a discount rate equal to the U.S. Treasury Bill or Note rate with the closest maturity to the remaining term of the Lease as selected by Landlord.

13.2.2. *Possession.* Enter upon and take possession of the Premises and expel or remove Tenant and any other person who may be present, without terminating the Lease or being liable for prosecution or any claim for damages, and, if Landlord so elects, relet the Premises on such terms as Landlord may determine, subject, however to Tenant's right to stay in possession of the Premises until the end of the current school year in accordance with the Services Agreement.

13.2.3. *Entry.* Enter upon the Premises without being liable for prosecution or any claim for damages, and do whatever Tenant is obligated to do under the terms of this Lease. Tenant agrees to reimburse Landlord on demand for any expenses which Landlord may incur in effecting compliance with Tenant's obligations.

13.2.4. *Mitigation.* Landlord shall have a duty to mitigate damages in the event of a Tenant Default, provided, however, that Landlord shall not be obligated (a) to favor the Premises for re-letting in comparison to other real property owned or leased by Landlord in the vicinity of the Premises, (b) to discount or disregard any of the following factors regarding a potential new tenant for the Premises: term of proposed lease, proposed rent, proposed use and the creditworthiness and reputation of the proposed tenant, or (c) to spend more toward re-letting the Premises than Landlord would spend in leasing real property in the ordinary course of its business.

13.2.5. *Application of Proceeds.* Any proceeds of re-letting the Premises shall be applied to pay (i) first, all costs of Landlord incurred in connection with such re-letting (including without limitation, all costs and expenses of taking possession of the Premises, securing new tenants, including expenses for redecoration, alterations or other upfit costs), (ii) second, any indebtedness of Tenant other than Rent, (iii) third, all then-outstanding Rent due hereunder, and (iv) fourth, any future obligations of Tenant, including without limitation, Rent. Tenant agrees to pay to Landlord on demand any deficiency that may arise by reason of such re-letting within ten (10) days of notice of the same from Landlord, following a re-letting. In the event Tenant pays to Landlord all accelerated sums due, any amounts applicable to Rent following the date of re-letting shall be reimbursed to Tenant as received.

13.3 No termination of this Lease pursuant to this Section or repossession of the Premises or any part thereof or of any other property leased hereunder shall relieve Tenant of its liabilities and obligations under this Lease that accrue during the Term, all of which shall survive any such termination or repossession and, if the Premises or any part thereof shall not have been relet, Tenant shall pay to Landlord as and for liquidated and agreed current damages the then present value of the Rent and other sums and charges to be paid by Tenant until what would have been the end of the Term in the absence of such termination or repossession. Landlord shall make a good faith effort to relet the Premises and alleviate Tenant of additional damages. Exercise of any remedy hereunder by Landlord shall not exclude the right to exercise any other remedy hereunder. Notwithstanding any of the foregoing obligations of Tenant stated herein to the contrary, upon termination of this Lease or Tenant's dispossession of the Premises, Tenant will automatically be relieved from and after the date of such termination or dispossession of all personal liability for the performance of any covenants or obligations on the part of Tenant contained in this Lease thereafter to be performed except for those liabilities expressly stated to have survived such termination or dispossession as stated herein.

13.4 To the extent applicable, Tenant has been made aware that Master Landlord as landlord under the Master Lease, or National Heritage Academies, Inc., as tenant under the Master Lease or an Affiliate (defined in Section 22.1) of either or any other Person that enjoys an interest in the Premises seeks the benefits offered pursuant to the U.S. Department of Treasury New Markets Tax Credit program and may pursue other federal, state or city funds, subsidies (including any city real estate tax exemptions or abatements) or loans (collectively, the "**Benefits**") in connection with the use of the Premises, and as a result of the grant of the Benefits, the Premises may be subject to certain use restrictions. Tenant shall have no responsibility and bear no liability for any claims, fees, expenses, costs or other impositions arising from or in connection with the Benefits due to the termination of this Lease or Tenant's dispossession of the Premises.

## **ARTICLE 14**

### **Waiver of Breach.**

14.1 No waiver by either party hereto of any breach of any of the terms of this Lease shall be deemed to be a waiver of any other or subsequent breach.

## **ARTICLE 15**

### **Surrender.**

15.1 Upon the expiration or earlier termination of this Lease, Tenant shall (i) surrender the Premises in broom clean, in good condition, free and clear of all lettings and occupancies, (except those previously approved by Landlord), free and clear of all liens and encumbrances, except that part of the Premises which have been taken through eminent domain, if any, after the delivery hereof, and otherwise in the same condition as Tenant received the Premises on the first day of the Initial Term, except for the following (which are allowed to remain at the Premises): any alterations that Landlord has not required to be removed, normal wear and tear and loss by fire or other casualty losses for which insurance proceeds have been received by Landlord; (ii) surrender all keys for the Premises to Landlord and (iii) inform Landlord of all combinations on locks in the Premises. All installations, alterations, additions and improvements, including partitions which may have been installed by either Landlord or Tenant, shall remain upon the Premises and shall become Landlord's property, all without compensation, allowance or credit.

15.2 On or before the scheduled expiration of the Term, Tenant may elect to remove its personal property and any fixtures and equipment. Any of Tenant's items listed in the preceding sentence not removed at the end of the Term shall be considered abandoned, and Landlord may appropriate such items for itself, sell such items or otherwise dispose of the same in such commercially reasonable manner as Landlord deems expedient without any liability to Tenant or any parties claiming by, through or under Tenant. In the event the Term terminates for any reason on other than its scheduled expiration date, then Tenant shall have a period of time in which to re-enter the Premises to retrieve its personal property, beginning on the date the Term terminates and ending fifteen (15) days thereafter. Any damage caused to the Premises by such removal shall be repaired by Tenant no later than fifteen (15) days after the end of the Term, but no Rent shall be payable by Tenant for such period of time (and such continued use of the Premises by Tenant shall not be deemed a holdover or a renewal or as creating a periodic or other similar tenancy that might be implied by law). Tenant shall reimburse Landlord for any damage to any portion of the Premises caused by Tenant during the removal of any items contemplated for potential removal in this Section.

## **ARTICLE 16**

### **Eminent Domain.**

16.1 If all or any part of the Premises shall be taken by any Governmental Authority under power of eminent domain, or by private purchase in lieu thereof, all damages awarded for such taking shall belong to and be the property of Landlord, whether such damages shall be awarded as compensation for the taking of or diminution in value to the leasehold or the fee of the



Premises and Tenant hereby irrevocably assigns to Landlord any award or payment to which Tenant may become entitled as a result thereof, provided, however, that Tenant shall be entitled to receive from such Governmental Authority compensation for its fixtures and personal property so taken.

16.2 In the event that only a part of the Premises are so taken, and the part not so taken cannot be completed as an architectural unit for the use described in Section 4.1 hereof, Tenant shall have the option to terminate this Lease by serving written notice of termination on Landlord within sixty (60) days after the taking.

16.3 If only a part of the Premises shall be so taken such that the part not so taken can be completed as an architectural unit for the use described in Section 4.1 hereof, Landlord (or at Landlord's direction, Tenant) shall, as promptly as practicable, make a complete architectural unit of the remainder of the building on the Premises (but only to the extent of the proceeds received for such taking); and there shall be an abatement of the monthly Rent hereinabove provided for in an amount equal to the percentage of the Premises and the building so taken.

## **ARTICLE 17**

### **Notices.**

17.1 All notices and communications required under this Lease shall be in writing and served personally or by nationally recognized overnight courier on Landlord and on Tenant at the address indicated on page one (1) hereof, or at such other address as may be designated in writing to the other party hereto by notice in accordance with this Section.

## **ARTICLE 18**

### **Self Help.**

18.1 If Tenant shall at any time fail to make any payment or perform any act on its part to be made or performed hereunder, then Landlord without notice to Tenant, except when other notice is expressly provided for in this Lease and without waiving or releasing Tenant from the obligations of Tenant contained in this Lease, may (but shall be under no obligation to) make such payment or perform such act, and may enter upon the Premises for any such purpose, and take all such actions thereon as may be necessary therefore.

18.2 All sums to be paid by Landlord and all costs and expenses incurred by Landlord in connection with the performance of any such act referenced in Section 18.1, together with any consequential damages Landlord may suffer by reason of the failure of Tenant to make such payment or perform such act, and counsel fees incurred by Landlord in connection therewith or in enforcing its rights hereunder, shall be paid by Tenant to Landlord on demand as Additional Rent.

18.3 Tenant agrees to hold Landlord harmless from any inconvenience or interference with Tenant's operation of its business as a result of Landlord's exercising any rights granted under Section 18.1.

## ARTICLE 19

### Construction Liens.

19.1 Tenant will not create nor permit to be created or to remain, and will promptly discharge, at its sole cost and expense, any lien, encumbrance or charge upon the Premises or any part thereof, or upon Tenant's leasehold interest therein, except such as are created by Landlord or the first mortgagee.

## ARTICLE 20

### Environmental Matters.

20.1 Tenant shall not use or store any Hazardous Materials (as defined in Section 20.3) on the Premises, except in compliance with Legal Requirements.

20.2 To the extent directly related to the conduct of Tenant, Tenant's use of the Premises, or the operation of its business thereon, Tenant shall defend, indemnify and hold harmless Landlord, its employees, agents, officers and directors, from and against any claims, demands, penalties, fines, liabilities, settlements, damages, costs or expenses of whatever kind or nature, known or unknown, contingent or otherwise, arising out of, or in any way related to, (1) the presence, disposal or release of any Hazardous Materials by Tenant on, over, under, from or affecting the Premises or the soil, water, vegetation, buildings, personal property, persons thereon by reason of Tenant's action or animals on the Premises; (2) any personal injury (including wrongful death) or property damage (real or personal) arising out of or related to such Hazardous Materials existing on the Premises by reason of Tenant's action; (3) any lawsuit brought or threatened, settlement reached or government order relating to such Hazardous Materials existing on the Premises by reason of Tenant's action; and/or (4) any violation of Legal Requirements based upon or in any way related to such Hazardous Materials existing on the Premises by reason of Tenant's action including, without limitation, reasonable attorney's and consultant's fees, investigation and laboratory fees, court costs and litigation expenses. As used herein, "**Hazardous Materials**" means and includes petroleum, petroleum products, asbestos, asbestos-containing materials, radioactive materials, waste oils, solvents and chlorinated oils, polychlorinated biphenyls (PCBs), and any other water, material or substance that is defined as hazardous or toxic under or regulated by any federal, state or local agent, law, rule or regulation (whether now existing or hereafter enacted or promulgated, as they may be amended from time to time) pertaining to environmental conditions, the environment, contamination or clean up, including, without limitation, federal, state or local solid waste disposal rules, the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended, the Hazardous Materials Transportation Act, as amended, the Resource Conservation and Recovery Act, as amended, the Toxic Substances Control Act, as amended, the Water Pollution Control Act, as amended, the Clean Air Act, as amended, or any other applicable federal, state or local laws, regulations, publications of Governmental Authorities, or ordinances pertaining to Hazardous Materials (collectively, "**Environmental Laws**").

20.3 Tenant shall promptly notify Landlord as soon as it knows of or suspects that any Hazardous Materials has been released or that there is a threatened release on the Premises and it

shall take such action at its sole expense and with due diligence, as is necessary to insure timely compliance with Legal Requirements unless caused by Landlord. Landlord shall promptly notify Tenant as soon as it knows or suspects any Hazardous Materials has been released or that there is a threatened release on or in the Premises and Landlord shall take such action at its sole expense and with due diligence, as is necessary to ensure timely compliance with Legal Requirements unless caused by Tenant.

20.4 The provisions of this Article 20 shall be in addition to any and all obligations and liabilities of Tenant and Landlord may have to each other under Legal Requirements, and shall survive the expiration and termination of the Lease for any reason.

## ARTICLE 21

### **Late Charges.**

21.1 In the event of any failure by Tenant to pay Rent when due, Tenant shall also pay to Landlord, as Additional Rent, a late charge of five percent (5%) of such delinquent payment.

## ARTICLE 22

### **Certain Definitions.**

22.1 The term “**Affiliate**” means, with respect to any Person, any other Person that directly or indirectly through one or more intermediaries, controls, or is controlled by, or is under common control with, such first Person or any of its subsidiaries. As used in this definition, the term “control” means (a) the power to vote five percent (5%) or more of the securities or other equity interests of a Person having ordinary voting power, or (b) the possession, directly or indirectly, of any other power to direct or cause the direction of the management and policies of a Person, whether through ownership of voting securities, by contract or otherwise.

22.2 The term “**first mortgage**” means any mortgage now existing or hereafter becoming a first and paramount lien on the Premises, subject to easements and restrictions of record, and all assignments, modifications, extensions and renewals thereof.

22.3 The term “**first mortgagee**” or “**holder of the first mortgage**” means the Person(s) who is(are) the holder(s) or beneficiary(ies) under the first mortgage from time to time.

22.4 The term “**Governmental Authority**” or “**Governmental Authorities**” means the government of the United States of America or any state or other political subdivision of either thereof, or any entity that exercises executive, legislative, regulatory, administrative, judicial, quasi-governmental or quasi-judicial functions of, or pertaining to, any such government, whether now or hereafter in existence having jurisdiction over the matter or matters in question.

22.5 The term “**Landlord**” is limited to mean and include, so far as covenants, agreements, stipulations or obligations on the part of Landlord are concerned, the tenant under the Master Lease to the Premises or its assignee, at the time in question, and in the event of any transfer or transfers of the title to such fee Landlord herein named (and, in case of any subsequent transfers or conveyances, the then grantor) will automatically be relieved from and after the date of such

transfer or conveyance of all personal liability for the performance of any covenants or obligations on the part of Landlord contained in this Lease thereafter to be performed.

22.6 The term “**Legal Requirements**” means (i) all present and future applicable laws, statutes, treaties, rules, orders, ordinances, codes (including, without limitation, building and life-safety codes), regulations, requirements, permits, and interpretations by, and applicable judgments, decrees, injunctions, writs and like action even if unforeseen or extraordinary of any Governmental Authority (including, without limitation, Environmental Laws (defined herein), laws and regulations pertaining to health and safety, Insolvency Laws (defined herein), the Fair Housing Amendments Act of 1988, the Americans with Disabilities Act of 1990, and any other applicable Federal, State or local statute, law, ordinance, code, rule, regulation, order or decree regulating, relating to, or imposing liability or standards of conduct relating to barrier-free access or access of the handicapped or disabled to the Premises, and laws and regulations pertaining to the construction, restoration, use and operation of schools); and (ii) any reciprocal easement agreement, agreement, contract, instrument, restriction or similar agreement relating to the use, occupancy, possession, operation, alterations, repairs or maintenance of the Premises or otherwise affecting the Premises.

22.7 The term “**mortgage**” means any mortgage, deed of trust, deed to secure debt or other security instrument now existing as, or hereafter becoming a lien on the Premises.

22.8 The term “**mortgagee**” means the Person(s) who is(are) the holder(s) or beneficiary(ies) under any mortgage from time to time.

22.9 The term “**Person**” means any natural person, corporation, limited liability company, trust, joint venture, association, company, partnership, Governmental Authority or other entity.

## ARTICLE 23

### **Subordination; Estoppel Certificates.**

23.1 Tenant agrees that Landlord, or any mortgagee or lessor under any applicable ground or other underlying lease, may choose to make this Lease subordinate or paramount to any mortgages or ground or underlying leases now or hereafter affecting the Premises and to any and all advances to be made thereunder or to be secured thereby, and to the interest and charges thereon, and to all renewals, replacements and extensions thereof, and that upon any taking of possession of the Premises and accession to the interest of Landlord under this Lease by such lessor or mortgagee, Tenant shall attorn to and recognize such Person as landlord hereunder; provided the mortgagee, lessor under any such ground or underlying leases, Landlord or any trustee named in any such mortgages or leases shall agree (i) to recognize the Lease of Tenant in the event of foreclosure if Tenant is not in Default and (ii) that Tenant’s possession of the Premises under this Lease shall not be disturbed by such Person unless there is a Default. Tenant will execute promptly any instrument or certificate that Landlord may request to confirm such subordination.

23.2 Tenant, within ten (10) days after request by Landlord, will execute and deliver to Landlord (and any mortgagee or prospective mortgagee, or any current or prospective ground or underlying lessor, to the extent specified by Landlord) an estoppel certificate as to such reasonable

facts and circumstances under this Lease as may be requested, but in any case including the following (i) identifying the commencement date and expiration date of this Lease, (ii) stating that this Lease is unmodified and in full force and effect, or is in full force and effect as modified, and then stating such modifications, (iii) stating that Tenant does not claim that Landlord is in default in any way, or listing any such claimed defaults, (iv) the amount of Monthly Installments then payable hereunder and Additional Rent, if any, as of the date of the certificate, (v) the date to which the Rent has been paid in advance, and (vi) the amount of any security deposit or pre-paid Rent. If Tenant fails to deliver the executed certificate to Landlord within the ten (10) day period, Tenant shall be in Default without benefit of any cure period, and the proposed certificate will be conclusively deemed executed by Tenant.

23.3 Upon the receipt of a notice from Landlord, Tenant agrees to pay all such sums owing under this Lease directly to the account or party specified in such notice.

#### **ARTICLE 24**

##### **Quiet Enjoyment.**

24.1 All times when Tenant is not in Default, Tenant's quiet and peaceable enjoyment of the Premises will not be disturbed or interfered with by Landlord or any Person claiming by, through or under Landlord.

#### **ARTICLE 25**

##### **Holding Over.**

25.1 Any holdover by Tenant in the Premises beyond the expiration or termination of the Term (other than pursuant to Article 2), shall not be deemed to be a renewal or extension of this Lease or any extension thereof or the exercise of any option to extend or renew this Lease, but said holding over shall be deemed a tenancy from calendar month to calendar month at a monthly Rent equal to two hundred percent (200%) of the Monthly Installment for the last month paid under the Term. A month-to-month tenancy arising by holding over under this Section may be terminated by either Landlord or Tenant giving written notice to the other party hereto on or before the day any Monthly Installment is due with termination becoming effective on the day the next following Monthly Installment would have otherwise become due.

#### **ARTICLE 26**

##### **Remedies Not Exclusive; Waiver.**

26.1 Each and every of the rights, remedies and benefits provided by this Lease to Landlord are cumulative, and are not exclusive of any other of said rights, remedies and benefits, or of any other rights, remedies and benefits allowed by law.

26.2 One or more waivers of any covenant or condition by Landlord will not be construed as a waiver of a further or subsequent breach of the same covenant or condition, and the consent or approval by Landlord to or of any act by Tenant requiring Landlord's consent or

approval will not be deemed to waive or render unnecessary Landlord's consent to or approval of any subsequent similar act by Tenant.

## **ARTICLE 27**

### **Right To Show Premises.**

27.1 Landlord may show the Premises and may display about the Premises signs advertising the availability of the Premises at any time during the Term of this Lease.

## **ARTICLE 28**

### **Landlord's Liability.**

28.1 If Landlord fails to perform any provision of this Lease upon Landlord's part to be performed, and if as a consequence of such default Tenant recovers a money judgment against Landlord, such judgment may be satisfied only out of the proceeds of sale received upon execution of such judgment (subject to any prior mortgages and ground or underlying leases) and levied thereon against the right, title and interest of Landlord in the Premises and out of rents or other income from such property receivable by Landlord, and Landlord shall not be personally liable for any deficiency.

## **ARTICLE 29**

### **Termination of Services Agreement.**

29.1 In the event the Services Agreement is terminated by Landlord or Tenant, as party thereto, (a) due to the default of the other party thereto, then upon the giving of notice as required by this Section, the non-defaulting party for purposes of the Services Agreement may, at its option, terminate this Lease without penalty (except as provided in Section 13.1.D hereof), with the effective date of lease termination being the same as the date on which the Services Agreement terminates, (b) pursuant to any of the termination rights or options provided therein other than those arising in the event of a default or breach by the other party to the Services Agreement, then in any such event and upon the giving of notice as required by this Section, Tenant or Landlord may, at its option, terminate this Lease without penalty, with the effective date of lease termination being the same as the date on which the Services Agreement terminates. To exercise any of the termination rights or options provided in the previous sentence, the party so exercising shall notify the other party hereto of their exercise of any such lease termination right no later than thirty (30) days after the date on which the notice terminating the Services Agreement is sent.

## **ARTICLE 30**

### **General.**

30.1 References in this Lease to Persons have been generalized for ease of reading. Therefore, references to a single Person will also mean more than one Person whenever such usage is appropriate (for example, "Tenant" may include, if appropriate, a group of Persons acting as a single entity, or as tenants-in-common). Similarly, pronouns of any gender should be considered

inter-changeable with pronouns of other genders. If a party consists of more than one Person, such Persons shall be jointly and severally liable for the obligations of such party under this Lease.

30.2 Any waiver or waivers by either party of any of the provisions of this Lease will not constitute a waiver of any later breach of that provision, and any consent or approval given by either such party with respect to any act, neglect or default by the other party will not waive or make unnecessary the other party's consent or approval with respect to any later similar act, neglect or default by such other party.

30.3 In the event any provision contained herein shall be held to be invalid or unlawful for any reason, such provision shall be deemed to be stricken from this Lease, with the understanding that the remaining provisions hereof shall continue to be binding on the parties.

30.4 Topical headings appearing in this Lease are for convenience only. They do not define, limit or construe the contents of any sections, paragraphs or clauses.

30.5 This Lease can be modified or amended only by a written agreement signed by Landlord and Tenant.

30.6 All provisions of this Lease are and will be binding on the heirs, executors, administrators, personal representatives, successors and assigns of each of Landlord and Tenant.

30.7 The laws of the state in which the Premises are located will control in the construction and enforcement of this Lease, without regard to any laws or policies of such state regarding conflicts of law.

30.8 Time is of the essence of all terms and conditions of this Lease.

30.9 Landlord and Tenant each represent and warrant to the other that neither of them has contacted a broker, finder or similar Person in connection with this Lease, and each party shall defend, indemnify and hold the other harmless from and against all liability, cost and expense, including reasonable attorneys' fees, incurred as a consequence of any claim asserted by a Person alleging to have dealt with one of the parties hereto in connection with this Lease.

[Signatures on Following Page]

IN WITNESS WHEREOF, the parties hereto have executed this Lease as of the day and year first above written.

**LANDLORD:**

National Heritage Academies, Inc.  
a Michigan corporation

By: \_\_\_\_\_  
Its: Chief Financial Officer

**TENANT:**

\_\_\_\_\_

By: \_\_\_\_\_  
Its: Board President



**EXHIBIT “A”**

**LEGAL DESCRIPTION OF PREMISES**



September 1, 2016

Nalan Karakaya Mulder  
Lead Applicant  
South Piedmont Charter Development, Inc.

*Via: Hand Delivery*

Re: South Piedmont Charter Development, Inc. and National Heritage Academies

Dear Ms. Mulder,

I understand that South Piedmont Charter Development, Inc. has partnered with National Heritage Academies ("NHA") and has prepared a charter application for a new school to open in 2018. I write this letter to provide history on the financial stability of NHA over the past years.

NHA is an educational management company operating 83 schools in 9 states. NHA has been a customer of PNC Bank for more than 10 years and is in good standing and has been over the past three years and the duration of our partnership. Currently NHA has a revolving credit facility with the bank. As of this date, availability on the revolving credit facility is sufficient to ensure that NHA has the resources available to meet the commitments presented in the charter application to secure a school site, construct or renovate a school facility, and provide for the start-up costs presented in the application.

NHA is also financially able to meet the commitments to fund the predicted operating shortfalls during the first years of operation.

If I can be of further assistance, please call me at 616-771-9184.

Sincerely,

A handwritten signature in black ink, appearing to read "Jason Manchesky".

Jason Manchesky,  
Vice President



625 Kenmoor Ave SE Suite 200  
Grand Rapids MI 49546  
(616) 233-4111  
[www.hubinternational.com](http://www.hubinternational.com)

HUB International Limited

[www.hubinternational.com](http://www.hubinternational.com)

September 13, 2016

RE: South Piedmont Charter Development, Inc. – Hillside Academy (NC)

Dear Charter Board of Directors:

Based on the attached specifications and an approximate count of 772 students, the insurance quote would be as follows:

**Proposed Amount:**

Comprehensive General Liability	\$1,000,000 per occurrence/\$2,000,000 aggregate <b>Premium Quoted - \$3,000.00</b>
---------------------------------	--

School Leaders Errors and Omissions	\$1,000,000 per occurrence/\$2,000,000 aggregate <b>Premium Quoted - \$3,000.00</b>
-------------------------------------	--

Property Insurance	\$25,000.00 contents <b>Premium Quoted - \$500.00</b>
--------------------	--

Motor Vehicle Liability	\$1,000,000 Combined Single Liability <b>Premium Quote - \$250.00</b>
-------------------------	--

Crime Bonding Minimum	\$1,000,000 Single Loss Limit <b>Premium Quote - \$100.00</b>
-----------------------	--

**All of the coverage above is under one package -Premium Quote - \$6,850.00**

Umbrella Liability	\$1,000,000 per occurrence / \$1,000,000 aggregate <b>Premium Quote - \$800.00</b>
--------------------	---

Workers' Compensation	\$1,000,000 <b>Premium Quote - \$600.00</b>
-----------------------	--

Sincerely,

A handwritten signature in black ink, appearing to read "Jim Heyboer", with a stylized flourish at the end.

Jim Heyboer, CPCU, LIC, CSRM  
Senior Vice President  
HUB International Midwest  
(616) 233-4116



September 9, 2016

Nalan Karakaya Mulder  
Board President  
Hillside Academy

*Via: Hand Delivery*

Re: Letter of Financial Commitment

Dear Ms. Mulder,

National Heritage Academies (NHA) is proud and privileged to partner with you to provide a quality public charter school choice to families and students in the South Charlotte area through the proposal for Hillside Academy. As you know, NHA currently partners with 83 school boards across nine states to provide excellent K-8 public charter school choices to thousands of families and students. Through this experience we know that a major success factor for any school, and especially any charter school, is appropriate fiduciary oversight and planning.

With this letter, I confirm that, should Hillside Academy receive a charter, NHA will make financial contributions as outlined in the Services Agreement between NHA and the Board, for as long as NHA is engaged as the school's management partner. As our Services Agreement states, neither the school nor any individual Board member shall be legally obligated to repay NHA for NHA contributions made to or on behalf of the school.

Our mutual commitment and partnership to creating an additional quality public charter school choice for children in the South Charlotte area is of the utmost importance to NHA; we will continue to meet the mission we've jointly laid out for students in the charter application. I'm hopeful that this letter and our executed Services Agreement will suffice for the needs of your charter proposal.

Sincerely,

Stephen M. Conley  
Chief Financial Officer, National Heritage Academies

Following are the most recent IRS Form 990s for fiscal years 2013 and 2014 for Summerfield Charter Academy, the school we intend to replicate. Summerfield Charter Academy only has two years of 990s, as the school opened in the fall of 2013. As NHA is a privately held company, it does not submit a form 990, and therefore this is not applicable.

Form <b>990</b> Department of the Treasury Internal Revenue Service	<b>Return of Organization Exempt From Income Tax</b> Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) ▶ Do not enter Social Security numbers on this form as it may be made public. ▶ Information about Form 990 and its instructions is at <a href="http://www.irs.gov/form990">www.irs.gov/form990</a> .	OMB No. 1545-0047 <div style="font-size: 2em; font-weight: bold;">2013</div> Open to Public Inspection
---	---	--


<b>A For the 2013 calendar year, or tax year beginning</b> 07/01, 2013, and ending 06/30, 2014		
<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input checked="" type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C Name of organization</b> GUILFORD CHARTER DEVELOPMENT, INC. <b>Doing Business As</b> SUMMERFIELD CHARTER ACADEMY <b>Number and street (or P.O. box if mail is not delivered to street address) Room/suite</b> 5303 U.S. 220 N <b>City or town, state or province, country, and ZIP or foreign postal code</b> SUMMERFIELD, NC 27358	<b>D Employer identification number</b> 45-5044608  <b>E Telephone number</b> (616) 222-1700  <b>G Gross receipts \$</b> 3,870,327. <b>H(a) Is this a group return for subordinates?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> <b>H(b) Are all subordinates included?</b> Yes <input type="checkbox"/> No <input type="checkbox"/> If "No," attach a list. (see instructions) <b>H(c) Group exemption number</b> ▶
<b>F Name and address of principal officer:</b> DEBRA WILSON 5303 U.S. 220 N SUMMERFIELD, NC 27358		
<b>I Tax-exempt status:</b> <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J Website:</b> ▶ WWW.NHASCHOOLS.COM		
<b>K Form of organization:</b> <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L Year of formation:</b> 2012 <b>M State of legal domicile:</b> NC

<b>Part I Summary</b>		
<b>1</b>	Briefly describe the organization's mission or most significant activities: TO OPERATE A PUBLIC SCHOOL ACADEMY WHICH PROVIDES EDUCATION BASED ON RIGOROUS TEACHING METHODS, PARENTAL INVOLVEMENT, STUDENT RESPONSIBILITY, AND BASIC MORAL VALUES.	
<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	7.
<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	7.
<b>5</b>	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	0
<b>6</b>	Total number of volunteers (estimate if necessary)	311.
<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	0
<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 34	0
<b>8</b>	Contributions and grants (Part VIII, line 1h)	3,712,472.
<b>9</b>	Program service revenue (Part VIII, line 2g)	35,826.
<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0
<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	122,029.
<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,870,327.
<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0
<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	0
<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,682,341.
<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	0
<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0	0
<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,157,852.
<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,840,193.
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	30,134.
<b>20</b>	Total assets (Part X, line 16)	139,998.
<b>21</b>	Total liabilities (Part X, line 26)	109,864.
<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	30,134.

<b>Part II Signature Block</b>					
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.					
<b>Sign Here</b>	Signature of officer DEBRA WILSON Type or print name and title	Date			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name JACOB COOK	Preparer's signature 	Date 3/25/2015	Check <input type="checkbox"/> if self-employed	PTIN P01240455
	Firm's name ▶ BDO USA, LLP	Firm's EIN ▶ 13-5381590		Phone no. 616-774-7000	
	Firm's address ▶ 200 OTTAWA AVE NW STE 300 GRAND RAPIDS, MI 49503				
May the IRS discuss this return with the preparer shown above? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					

For Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2013)

## Appendix N: Form 990

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box. . . . . ☐ 
- Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

**Part II** Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

		Enter filer's identifying number, see instructions
<b>Type or print</b>  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	GUILFORD CHARTER DEVELOPMENT, INC.	45-5044608
	Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)
	5303 U.S. 220 N	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	SUMMERFIELD, NC 27358	

Enter the Return code for the return that this application is for (file a separate application for each return) . . . . . 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- The books are in the care of ▶ STEPHEN M. CONLEY.  
Telephone No. ▶ 616 222-1700 Fax No. ▶ 616 831-6311
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN)         . If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until 05/15, 20 15.
- 5 For calendar year \_\_\_\_\_, or other tax year beginning 07/01, 20 13, and ending 06/30, 20 14.
- 6 If the tax year entered in line 5 is for less than 12 months, check reason: ☒ Initial return ☐ Final return  
☐ Change in accounting period
- 7 State in detail why you need the extension ADDITIONAL TIME IS NEEDED TO PREPARE AND REVIEW THE TAX RETURN.

<b>8a</b>	If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>8a</b>	\$	0
<b>b</b>	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.			
		<b>8b</b>	\$	0
<b>c</b>	<b>Balance Due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>8c</b>	\$	0

**Signature and Verification must be completed for Part II only.**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ► Title ► Date ► 02/09/2015

Form **8868** (Rev. 1-2014)

Form **8868**

(Rev. January 2014)

Department of the Treasury  
Internal Revenue Service**Application for Extension of Time To File an  
Exempt Organization Return**► **File a separate application for each return.**  
► **Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).**

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number, see instructions

**Type or  
print**File by the  
due date for  
filing your  
return. See  
instructions.

Name of exempt organization or other filer, see instructions.

Employer identification number (EIN) or

GUILFORD CHARTER DEVELOPMENT, INC.

45-5044608

Number, street, and room or suite no. If a P.O. box, see instructions.

Social security number (SSN)

5303 U.S. 220 N

City, town or post office, state, and ZIP code. For a foreign address, see instructions.

SUMMERFIELD, NC 27358

Enter the Return code for the return that this application is for (file a separate application for each return)  

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► STEPHEN M. CONLEY

Telephone No. ► 616 222-1700FAX No. ► 616 831-6311

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN)           . If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 02/15, 20 15, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☐ calendar year 20        or
- ☒ tax year beginning 07/01, 20 13, and ending 06/30, 20 14.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☒ Initial return ☐ Final return
- ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a \$	0
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b \$	0
c <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c \$	0

**Caution.** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.**For Privacy Act and Paperwork Reduction Act Notice, see instructions.**Form **8868** (Rev. 1-2014)

JSA

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PAGE 1



**Part III** Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐ Yes ☒ No**1** Briefly describe the organization's mission:

ATTACHMENT 1

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: ) (Expenses \$ 2,843,917. including grants of \$ ) (Revenue \$ 87,029. )

OPERATED AN EDUCATIONAL INSTITUTION ORGANIZED AS A PUBLIC SCHOOL ACADEMY. THE ACADEMY PROVIDES EDUCATION, AT NO COST TO THE PARENT, TO STUDENTS IN KINDERGARTEN THROUGH EIGHTH GRADE. THE ACADEMY OPERATES UNDER A CHARTER APPROVED BY THE NORTH CAROLINA STATE BOARD OF EDUCATION.

**4b** (Code: ) (Expenses \$ 102,418. including grants of \$ ) (Revenue \$ 35,826. )

OPERATED A SCHOOL FOOD SERVICE PROGRAM AT THE PUBLIC SCHOOL ACADEMY DESCRIBED ABOVE. THE ACADEMY OFFERS FREE OR REDUCED LUNCH FOR FAMILIES THAT QUALIFY. FUNDING FOR THIS PROGRAM WAS PROVIDED BY THE USDA FOOD AND NUTRITION SERVICE, IN THE AMOUNT OF \$20,125.

**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4d** Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses ► 2,946,335.

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> . . . . .	<b>1</b> X	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? . . . . .	<b>2</b> X	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> . . . . .	<b>3</b>	X
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> . . . . .	<b>4</b>	X
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> . . . . .	<b>5</b>	X
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> . . . . .	<b>6</b>	X
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> . . . . .	<b>7</b>	X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> . . . . .	<b>8</b>	X
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> . . . . .	<b>9</b>	X
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> . . . . .	<b>10</b>	X
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> . . . . .	<b>11a</b>	X
<b>b</b> Did the organization report an amount for investments-other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> . . . . .	<b>11b</b>	X
<b>c</b> Did the organization report an amount for investments-program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> . . . . .	<b>11c</b>	X
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> . . . . .	<b>11d</b>	X
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> . . . . .	<b>11e</b> X	
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> . . . . .	<b>11f</b>	X
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> . . . . .	<b>12a</b> X	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> . . . . .	<b>12b</b>	X
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> . . . . .	<b>13</b> X	
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	<b>14a</b>	X
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> . . . . .	<b>14b</b>	X
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> . . . . .	<b>15</b>	X
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> . . . . .	<b>16</b>	X
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i> . . . . .	<b>17</b>	X
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> . . . . .	<b>18</b>	X
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> . . . . .	<b>19</b>	X
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> . . . . .	<b>20a</b>	X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .	<b>20b</b>	

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II . . . . .</i>		X
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III . . . . .</i>		X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J . . . . .</i>		X
<b>24 a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a. . . . .</i>		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		
<b>25 a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I. . . . .</i>		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I. . . . .</i>		X
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payable to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II. . . . .		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III. . . . .</i>		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV. . . . .</i>		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV. . . . .</i>		X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV. . . . .</i>		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . . .</i>		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i>		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I. . . . .</i>		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . . . .</i>		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I . . . . .</i>		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .</i>		X
<b>35 a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .		X
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2. . . . .</i>		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI. . . . .</i>		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	X	

Form 990 (2013)

**Part V** Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. <b>1a</b> 0		
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. <b>1b</b> 0		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? <b>1c</b> X	X	
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. <b>2a</b> 0		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions). <b>2b</b>		
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? <b>3a</b>		X
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O <b>3b</b>		
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? <b>4a</b>		X
<b>b</b> If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? <b>5a</b>		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? <b>5b</b>		X
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T? <b>5c</b>		
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? <b>6a</b>		X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? <b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? <b>7a</b>		X
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? <b>7b</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? <b>7c</b>		X
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year <b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? <b>7e</b>		X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <b>7f</b>		X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? <b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? <b>7h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? <b>8</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b> Did the organization make any taxable distributions under section 4966? <b>9a</b>		
<b>b</b> Did the organization make a distribution to a donor, donor advisor, or related person? <b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter:		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 <b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities <b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:		
<b>a</b> Gross income from members or shareholders <b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) <b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? <b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year <b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O. <b>13a</b>		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans <b>13b</b>		
<b>c</b> Enter the amount of reserves on hand <b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? <b>14a</b>		X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O <b>14b</b>		

## Appendix N: Form 990

Form 990 (2013)

GUILFORD CHARTER DEVELOPMENT, INC.

45-5044608

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**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI ☒ X

**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year . . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
<b>1b</b> Enter the number of voting members included in line 1a, above, who are independent . . . . .		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .		X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? . .	X	
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . .		X
<b>6</b> Did the organization have members or stockholders? . . . . .		X
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .		X
<b>7b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? . . . . .	X	
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .	X	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates? . . . . .		X
<b>10b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . .		
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .	X	
<b>11b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	X	
<b>12b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	X	
<b>12c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .	X	
<b>13</b> Did the organization have a written whistleblower policy? . . . . .		X
<b>14</b> Did the organization have a written document retention and destruction policy? . . . . .	X	
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>15a</b> The organization's CEO, Executive Director, or top management official . . . . .		X
<b>15b</b> Other officers or key employees of the organization . . . . .		X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		X
<b>16b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .		

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed **NONE**

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

**19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **STEPHEN M. CONLEY 3850 BROADMOOR SE, SUITE 201 GRAND RAPIDS, MI 49512 (616) 222-1700**

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## Appendix N: Form 990

Form 990 (2013)

GUILFORD CHARTER DEVELOPMENT, INC.

45-5044608

Page **7****Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII. ☒ X**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☒ X Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DEBRA WILSON PRESIDENT	1.00 0	X		X				0	0	0
(2) RUDY BINDER VICE PRESIDENT	1.00 0	X		X				0	0	0
(3) JOHN KINCAID TREASURER/SECRETARY	1.00 0	X		X				0	0	0
(4) ALAN HAWKES DIRECTOR	1.00 0	X						0	0	0
(5) PAULA MCMILLAN DIRECTOR	1.00 0	X						0	0	0
(6) ERIN SAUERACKER DIRECTOR	1.00 0	X						0	0	0
(7) DON WENDELKEN DIRECTOR	1.00 0	X						0	0	0
(8) _____	_____									
(9) _____	_____									
(10) _____	_____									
(11) _____	_____									
(12) _____	_____									
(13) _____	_____									
(14) _____	_____									

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**Part VII**      **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

[illegible]

1b Sub-total	0	0	0
--------------	---	---	---

c Total from continuation sheets to Part VII, Section A		0	0	0
---	--	---	---	---

<b>d Total (add lines 1b and 1c)</b>	0	0	0
--------------------------------------	---	---	---

2	Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization	0
---	---	---

3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual . . . . .

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual.

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person .....

	Yes	No
3		X
4		X
5		X

## Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
ATTACHMENT 2		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ► 1

## Appendix N: Form 990

Form 990 (2013)

GUILFORD CHARTER DEVELOPMENT, INC.

45-5044608

Page **9****Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII. ☒

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b>				
	<b>b</b>	Membership dues . . . . .	<b>1b</b>				
	<b>c</b>	Fundraising events . . . . .	<b>1c</b>				
	<b>d</b>	Related organizations . . . . .	<b>1d</b>				
	<b>e</b>	Government grants (contributions) . .	<b>1e</b>	3,712,472.			
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above .	<b>1f</b>				
	<b>g</b>	Noncash contributions included in lines 1a-1f: \$					
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . .		3,712,472.			
<b>Program Service Revenue</b>			<b>Business Code</b>				
	<b>2a</b>	FOOD SERVICE PROGRAM	722210	35,826.	35,826.		
	<b>b</b>						
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b>	All other program service revenue . . . . .					
<b>g</b>	<b>Total.</b> Add lines 2a-2f . . . . .		35,826.				
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . .		0			
	<b>4</b>	Income from investment of tax-exempt bond proceeds . . .		0			
	<b>5</b>	Royalties . . . . .		0			
			(i) Real (ii) Personal				
	<b>6a</b>	Gross rents . . . . .					
	<b>b</b>	Less: rental expenses . . . . .					
	<b>c</b>	Rental income or (loss) . . . . .					
	<b>d</b>	Net rental income or (loss) . . . . .		0			
	<b>7a</b>	Gross amount from sales of assets other than inventory . . . . .					
	<b>b</b>	Less: cost or other basis and sales expenses . . . . .					
	<b>c</b>	Gain or (loss) . . . . .					
	<b>d</b>	Net gain or (loss) . . . . .		0			
	<b>8a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>a</b>				
	<b>b</b>	Less: direct expenses . . . . .	<b>b</b>				
	<b>c</b>	Net income or (loss) from fundraising events . . . . .		0			
	<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>a</b>				
	<b>b</b>	Less: direct expenses . . . . .	<b>b</b>				
	<b>c</b>	Net income or (loss) from gaming activities . . . . .		0			
	<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>				
	<b>b</b>	Less: cost of goods sold . . . . .	<b>b</b>				
<b>c</b>	Net income or (loss) from sales of inventory . . . . .		0				
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11a</b>	MISCELLANEOUS ACTIVITY FEES	900099	87,029.	87,029.			
<b>b</b>	DISCRETIONARY SUPPORT	611710	35,000.	35,000.			
<b>c</b>							
<b>d</b>	All other revenue . . . . .						
<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . .		122,029.				
<b>12</b>	<b>Total revenue.</b> See instructions . . . . .		3,870,327.	157,855.			

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## Appendix N: Form 990

Form 990 (2013)

GUILFORD CHARTER DEVELOPMENT, INC.

45-5044608

Page **10****Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

☒ X**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21 . . . . .	0			
2 Grants and other assistance to individuals in the United States. See Part IV, line 22 . . . . .	0			
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16 . . . . .	0			
4 Benefits paid to or for members . . . . .	0			
5 Compensation of current officers, directors, trustees, and key employees . . . . .	0			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0			
7 Other salaries and wages . . . . .	1,255,211.	1,255,211.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	17,974.	17,974.		
9 Other employee benefits . . . . .	299,905.	299,905.		
10 Payroll taxes . . . . .	109,251.	109,251.		
11 Fees for services (non-employees):				
a Management . . . . .	0			
b Legal . . . . .	0			
c Accounting . . . . .	77,126.	15,633.	61,493.	
d Lobbying . . . . .	0			
e Professional fundraising services. See Part IV, line 17 . . . . .	0			
f Investment management fees . . . . .	0			
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .	193,870.	193,870.		
12 Advertising and promotion . . . . .	44,742.	4,837.	39,905.	
13 Office expenses . . . . .	419,481.	419,481.		
14 Information technology . . . . .	56,693.	3,557.	53,136.	
15 Royalties . . . . .	0			
16 Occupancy . . . . .	1,879,514.	1,575,922.	303,592.	
17 Travel . . . . .	5,213.	5,213.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
19 Conferences, conventions, and meetings . . . . .	118,710.	118,710.		
20 Interest . . . . .	0			
21 Payments to affiliates . . . . .	0			
22 Depreciation, depletion, and amortization . . . . .	0			
23 Insurance . . . . .	6,315.	6,315.		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>IN-KIND SERVICES</u> . . . . .	-1,213,308.	-1,213,308.		
b <u>HUMAN RESOURCES</u> . . . . .	164,674.		164,674.	
c <u>FOOD SERVICE</u> . . . . .	102,418.	102,418.		
d <u>DISCRETIONARY EXPENSES</u> . . . . .	43,824.		43,824.	
e All other expenses . . . . .	258,580.	31,346.	227,234.	
25 <b>Total functional expenses.</b> Add lines 1 through 24e . . . . .	3,840,193.	2,946,335.	893,858.	
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .	0			

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**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash - non-interest-bearing	0	1	30,134.
	2 Savings and temporary cash investments	0	2	0
	3 Pledges and grants receivable, net	0	3	109,864.
	4 Accounts receivable, net	0	4	0
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L	0	6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	0	8	0
	9 Prepaid expenses and deferred charges	0	9	0
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	0
	11 Investments - publicly traded securities	0	11	0
	12 Investments - other securities. See Part IV, line 11	0	12	0
	13 Investments - program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	0	15	0
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	0	16	139,998.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	0	17	0
	18 Grants payable	0	18	0
	19 Deferred revenue	0	19	3,725.
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0	25	106,139.
	26 <b>Total liabilities.</b> Add lines 17 through 25	0	26	109,864.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	30 Capital stock or trust principal, or current funds	0	30	30,134.
	31 Paid-in or capital surplus, or land, building, or equipment fund	0	31	0
	32 Retained earnings, endowment, accumulated income, or other funds	0	32	0
33 <b>Total net assets or fund balances</b>	0	33	30,134.	
34 <b>Total liabilities and net assets/fund balances.</b>	0	34	139,998.	

Form 990 (2013)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	<b>1</b>	3,870,327.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25) . . . . .	<b>2</b>	3,840,193.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1 . . . . .	<b>3</b>	30,134.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .	<b>4</b>	0
<b>5</b>	Net unrealized gains (losses) on investments . . . . .	<b>5</b>	0
<b>6</b>	Donated services and use of facilities . . . . .	<b>6</b>	0
<b>7</b>	Investment expenses . . . . .	<b>7</b>	0
<b>8</b>	Prior period adjustments . . . . .	<b>8</b>	0
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) . . . . .	<b>10</b>	30,134.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

- 1** Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

- b** Were the organization's financial statements audited by an independent accountant? . . . . .  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . .  
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
<b>2a</b>		X
<b>2b</b>	X	
<b>2c</b>	X	
<b>3a</b>		X
<b>3b</b>		

Form **990** (2013)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

OMB No. 1545-0047

**2013****Open to Public  
Inspection**▶ **Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).****Name of the organization**

GUILFORD CHARTER DEVELOPMENT, INC.

**Employer identification number**

45-5044608

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☒ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An organization that normally receives: (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I    b ☐ Type II    c ☐ Type III-Functionally integrated    d ☐ Type III-Non-functionally integrated
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? ☐
- (ii) A family member of a person described in (i) above? ☐
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? ☐
- h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2013

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
4 <b>Total.</b> Add lines 1 through 3. . . . .						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f). . . . .						
6 <b>Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4 . . . . .						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
11 <b>Total support.</b> Add lines 7 through 10 . . . . .						
12 Gross receipts from related activities, etc. (see instructions) . . . . .					12	
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . .						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	%
15 Public support percentage from 2012 Schedule A, Part II, line 14 . . . . .	15	%
16a <b>33 1/3% support test - 2013.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
b <b>33 1/3% support test - 2012.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
17a <b>10%-facts-and-circumstances test - 2013.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
b <b>10%-facts-and-circumstances test - 2012.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .		<input type="checkbox"/>

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.  
If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .						
<b>c</b> Add lines 7a and 7b. . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>9</b> Amounts from line 6. . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)). . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15 . . . . .	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from 2012 Schedule A, Part III, line 17 . . . . .	<b>18</b>	%

**19a 33 1/3% support tests - 2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

**b 33 1/3% support tests - 2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

---

**Part IV** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

---

**Schedule B**(Form 990, 990-EZ,  
or 990-PF)Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**► **Attach to Form 990, Form 990-EZ, or Form 990-PF.**► Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013****Name of the organization**

GUILFORD CHARTER DEVELOPMENT, INC.

**Employer identification number**

45-5044608

**Organization type** (check one):**Filers of:****Section:**

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☒
- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

**Special Rules**

- ☐
- For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

- ☐
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use
- exclusively*
- for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

- ☐
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use
- exclusively*
- for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an
- exclusively*
- religious, charitable, etc., purpose. Do not complete any of the parts unless the
- General Rule**
- applies to this organization because it received
- nonexclusively*
- religious, charitable, etc., contributions of \$5,000 or more during the year . . . . . ► \$ \_\_\_\_\_

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).



## Appendix N: Form 990

Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Page **2****Name of organization** GUILFORD CHARTER DEVELOPMENT, INC.**Employer identification number**  
45-5044608**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 2,559,771.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 33,448.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 1,099,068.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 20,185.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

JSA

Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

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## Appendix N: Form 990

Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Page **3**

Name of organization GUILFORD CHARTER DEVELOPMENT, INC.

Employer identification number

45-5044608

**Part II** Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
---	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
---	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
---	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
---	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
---	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
---	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
---	----- ----- ----- -----	\$ -----	-----

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Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

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## Appendix N: Form 990

Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Page **4**

Name of organization GUILFORD CHARTER DEVELOPMENT, INC.

Employer identification number

45-5044608

**Part III** **Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year.** Complete columns (a) through (e) and the following line entry.For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ► \$ \_\_\_\_\_

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
---	----- ----- -----	----- ----- -----	----- ----- -----
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	----- ----- -----	----- ----- -----	
---	----- ----- -----	----- ----- -----	----- ----- -----
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	----- ----- -----	----- ----- -----	
---	----- ----- -----	----- ----- -----	----- ----- -----
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	----- ----- -----	----- ----- -----	
---	----- ----- -----	----- ----- -----	----- ----- -----
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	----- ----- -----	----- ----- -----	

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Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

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**SCHEDULE D  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes," to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990.

▶ Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013****Open to Public  
Inspection**

Name of the organization

GUILFORD CHARTER DEVELOPMENT, INC.

Employer identification number

45-5044608

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		
2 Aggregate contributions to (during year) . . . . .		
3 Aggregate grants from (during year) . . . . .		
4 Aggregate value at end of year . . . . .		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements . . . . .	2a
b Total acreage restricted by conservation easements . . . . .	2b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register . . . . .	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . . ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B) (i) and section 170(h)(4)(B)(ii)? . . . . . ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 . . . . . ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 . . . . . ▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2013

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Part III	Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)
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- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other \_\_\_\_\_

- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . . . ☐ Yes ☐ No

**Part IV** **Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

- b** If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
<b>c</b> Beginning balance . . . . .	<b>1c</b>
<b>d</b> Additions during the year . . . . .	<b>1d</b>
<b>e</b> Distributions during the year . . . . .	<b>1e</b>
<b>f</b> Ending balance . . . . .	<b>1f</b>

- |    |   |                          |     |                          |    |
|----|---|--------------------------|-----|--------------------------|----|
| 2a | Did the organization include an amount on Form 990, Part X, line 21?  | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No |
| b  | If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII. | <input type="checkbox"/> |     | <input type="checkbox"/> |    |

<b>Part V</b>	<b>Endowment Funds.</b> Complete if the organization answered "Yes" to Form 990, Part IV, line 10.
---------------	--

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Net investment earnings, gains, and losses . . . . .					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment 75%
- b Permanent endowment 25%
- c Temporarily restricted endowment 0%

- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- |                                       |        |  |  |
|---------------------------------------|--------|--|--|
| (i) unrelated organizations . . . . . | 3a(i)  |  |  |
| (ii) related organizations . . . . .  | 3a(ii) |  |  |

- |   |    |  |  |
|---|----|--|--|
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . . | 3b |  |  |
|---|----|--|--|

- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI** Land, Buildings, and Equipment.

**Land, Buildings, and Equipment.** Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .				
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements . . . . .				
<b>d</b> Equipment . . . . .				
<b>e</b> Other . . . . .				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . . . ▶

Schedule D (Form 990) 2013

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ►		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ►		

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) . . . . . ►	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2) CONTRACTED SERVICE FEE PAYABLE	106,139.	
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►		106,139.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	5,083,635.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains on investments	<b>2a</b>	
<b>b</b>	Donated services and use of facilities	<b>2b</b>	1,213,308.
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	1,213,308.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	3,870,327.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	3,870,327.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	5,053,501.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	1,213,308.
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	1,213,308.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	3,840,193.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	3,840,193.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE D, PART X, LINE 2:

THE AUDITED FINANCIAL STATEMENTS DO NOT REFERENCE ANY UNCERTAIN INCOME

TAX POSITIONS.

**Part XIII** Supplemental Information *(continued)*

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**SCHEDULE E  
(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service

Name of the organization

GUILFORD CHARTER DEVELOPMENT, INC.

**Schools**▶ **Complete if the organization answered "Yes" to Form 990,  
Part IV, line 13, or Form 990-EZ, Part VI, line 48.**▶ **Attach to Form 990 or Form 990-EZ.**▶ **Information about Schedule E (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

OMB No. 1545-0047

**2013****Open to Public  
Inspection**

Employer identification number

45-5044608

**Part I**

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? . . . . .	<input checked="" type="checkbox"/>	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? . . . . .	<input checked="" type="checkbox"/>	
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II . . . . .	<input checked="" type="checkbox"/>	
SEE SUPPLEMENTAL PAGE		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .	<input checked="" type="checkbox"/>	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .	<input checked="" type="checkbox"/>	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .	<input checked="" type="checkbox"/>	
d Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .	<input checked="" type="checkbox"/>	
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges? . . . . .		<input checked="" type="checkbox"/>
b Admissions policies? . . . . .		<input checked="" type="checkbox"/>
c Employment of faculty or administrative staff? . . . . .		<input checked="" type="checkbox"/>
d Scholarships or other financial assistance? . . . . .		<input checked="" type="checkbox"/>
e Educational policies? . . . . .		<input checked="" type="checkbox"/>
f Use of facilities? . . . . .		<input checked="" type="checkbox"/>
g Athletic programs? . . . . .		<input checked="" type="checkbox"/>
h Other extracurricular activities? . . . . .		<input checked="" type="checkbox"/>
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency? . . . . .	<input checked="" type="checkbox"/>	
b Has the organization's right to such aid ever been revoked or suspended? . . . . .		<input checked="" type="checkbox"/>
If you answered "Yes" to either line 6a or line 6b, explain on Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II . . . . .	<input checked="" type="checkbox"/>	

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or Form 990-EZ.

Schedule E (Form 990 or 990-EZ) (2013)

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# Appendix N: Form 990

GUILFORD CHARTER DEVELOPMENT, INC.

45-5044608

Schedule E (Form 990 or 990-EZ) (2013)

Page **2**

**Part II** **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also complete this part to provide any other additional information (see instructions).

SCHEDULE E, PART I, LINE 3:

THE ACADEMY'S RACIALLY NONDISCRIMINATORY POLICY IS DISCLOSED ON ALL STUDENT APPLICATIONS AND PUBLISHED WITH OPEN ENROLLMENT ADVERTISEMENTS IN LOCAL NEWSPAPERS. THE NOTICE OF ITS RACIALLY NONDISCRIMINATORY POLICY IS PUBLISHED ANNUALLY DURING THE PERIOD PRIOR TO THE SCHOOLS SOLICITATION IN LOCAL NEWSPAPERS WHICH ARE AVAILABLE FOR CIRCULATION TO ALL SEGMENTS OF THE COMMUNITY. THE PARTICULARS AS TO COLUMN SIZE, PRINT AND TYPE SPECIFIED BY THE IRS ARE MET OR EXCEEDED.

SCHEDULE E, PART I, LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

THE SCHOOL RECEIVES SUPPORT GRANTS FROM FEDERAL, STATE AND LOCAL AGENCIES.

**SCHEDULE O**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

**2013****Open to Public  
Inspection**

Name of the organization

GUILFORD CHARTER DEVELOPMENT, INC.

Employer identification number

45-5044608

FORM 990, PART VI, LINE 3:

THE BOARD OF DIRECTORS OF THE ACADEMY HAS ENTERED INTO A MANAGEMENT AGREEMENT ("THE AGREEMENT") WITH NATIONAL HERITAGE ACADEMIES, INC. ("NHA") FOR THE PROVISION OF ALL EDUCATIONAL, MANAGEMENT AND BUSINESS SERVICES RELATED TO THE OPERATION OF THE ACADEMY. THE AGREEMENT WAS SUBMITTED AND APPROVED BY THE NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION AS PART OF THE CHARTERING PROCESS. PURSUANT TO THE TERMS OF THE AGREEMENT, NHA RECEIVES ALL REVENUE ALLOCATED TO THE ACADEMY AS ITS MANAGEMENT FEE, FROM WHICH IT PROVIDES ITS COMPREHENSIVE EDUCATIONAL MANAGEMENT SERVICES AS SPECIFIED IN THE AGREEMENT AND REQUIRED UNDER THE ACADEMY'S CHARTER (I.E., ALL OF THE OPERATING COSTS OF THE ACADEMY IDENTIFIED IN THE BUDGET APPROVED BY THE ACADEMY'S BOARD). THE FUNCTIONAL EXPENSES REPORTED IN PART IX ARE THE EXPENSES PAID FROM THE FUNDS REMITTED UNDER THE NHA AGREEMENT. IN THE EVENT EXPENSES EXCEED REVENUES, NHA COVERS THE SHORTFALL WITH AN IN-KIND CONTRIBUTION. THIS AGREEMENT HAS BEEN APPROVED BY THE NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION DURING THE ACADEMY'S CHARTER PROCESS AS WELL AS THE INTERNAL REVENUE SERVICE DURING THE ACADEMY'S EXEMPTION APPLICATION PROCESS.

FORM 990, PART VI, LINE 11B:

A DRAFT COPY OF THE FORM 990 WAS PROVIDED TO THE BOARD OF DIRECTORS IN A PACKAGE OF MATERIALS FOR BOARD REVIEW PRIOR TO THE SCHEDULED BOARD MEETING HELD BEFORE THE FILING OF THIS RETURN.

# Appendix N: Form 990

Schedule O (Form 990 or 990-EZ) 2013

Page **2**

Name of the organization GUILFORD CHARTER DEVELOPMENT, INC.	Employer identification number 45-5044608
--	--

FORM 990, PART VI, LINE 12C:

THE ACADEMY'S BYLAWS REQUIRE THAT ANY DIRECTOR, OFFICER, KEY EMPLOYEE OR COMMITTEE MEMBER WHO HAS A CONFLICT OF INTEREST MUST PROMPTLY NOTIFY THE BOARD OF THE CONFLICT AND THE CONFLICT WILL BE DULY NOTED IN THE BOARD OF DIRECTOR MEETING MINUTES. THE PERSON WITH THE CONFLICT WILL BE EXCLUDED FROM FUTURE DECISION MAKING ON THIS ISSUE. THE BOARD MAY TAKE FORMAL CORRECTIVE AND DISCIPLINARY ACTIONS IF PROPER DISCLOSURE OF CONFLICTS OF INTEREST ARE NOT MADE.

FORM 990, PART VI, LINE 19:

DOCUMENTS APPROVED BY THE BOARD OF DIRECTORS, INCLUDING THE ACADEMY'S AUDITED FINANCIAL STATEMENTS, ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

ATTACHMENT 1

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

TO OPERATE A PUBLIC SCHOOL ACADEMY AND TO PROVIDE EDUCATION TO CHILDREN IN GRADES KINDERGARTEN THROUGH EIGHTH GRADE BASED ON RIGOROUS TEACHING METHODS, PARENTAL INVOLVEMENT, STUDENT RESPONSIBILITY, AND BASIC MORAL VALUES. ENROLLMENT IS OPEN TO ALL APPROPRIATELY AGED CHILDREN WITHOUT REGARD TO GENDER, ETHNIC BACKGROUND, DISABILITY, AND/OR RELIGIOUS AFFILIATION.

ATTACHMENT 2

990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
NATIONAL HERITAGE ACADEMIES, INC. 3850 BROADMOOR SE, SUITE 201 GRAND RAPIDS, MI 49512	MANAGEMENT SERVICES	2,641,203.
NATIONAL HERITAGE ACADEMIES, INC.	RENT	1,229,124.

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Schedule O (Form 990 or 990-EZ) 2013

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## Appendix N: Form 990

Schedule O (Form 990 or 990-EZ) 2013

Page **2**

Name of the organization

GUILFORD CHARTER DEVELOPMENT, INC.

Employer identification number

45-5044608

ATTACHMENT 2 (CONT'D)

990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

NAME AND ADDRESS

DESCRIPTION OF SERVICES

COMPENSATION

3850 BROADMOOR SE, SUITE 201  
GRAND RAPIDS, MI 49512

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**2014****Open to Public Inspection**Department of the Treasury  
Internal Revenue Service**A For the 2014 calendar year, or tax year beginning** 07/01, 2014, and ending 06/30, 2015

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization GUILFORD CHARTER DEVELOPMENT, INC.		<b>D</b> Employer identification number 45-5044608
	Doing business as SUMMERFIELD CHARTER ACADEMY		<b>E</b> Telephone number (616) 222-1700
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	5303 U.S. 220 N		
	City or town, state or province, country, and ZIP or foreign postal code SUMMERFIELD, NC 27358		<b>G</b> Gross receipts \$ 4,974,145.
<b>F</b> Name and address of principal officer: DEBRA WILSON 5303 U.S. 220 N SUMMERFIELD, NC 27358		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>J</b> Website: ▶ WWW.NHASCHOOLS.COM			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: 2012 <b>M</b> State of legal domicile: NC	

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: TO OPERATE A PUBLIC SCHOOL ACADEMY WHICH PROVIDES EDUCATION BASED ON RIGOROUS TEACHING METHODS, PARENTAL INVOLVEMENT, STUDENT RESPONSIBILITY, AND BASIC MORAL VALUES.		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	7.
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	7.
	<b>5</b> Total number of individuals employed in calendar year 2014 (Part V, line 2a)	<b>5</b>	0
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	332.
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	0	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	3,712,472.	4,793,264.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	35,826.	145,881.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	122,029.	35,000.
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	3,870,327.	4,974,145.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0	0
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	1,682,341.	1,986,040.
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶	0	0
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,157,852.	2,996,634.
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,840,193.	4,982,674.
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	30,134.	-8,529.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	139,998.	298,759.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	109,864.	277,154.

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer		Date	
	DEBRA WILSON Type or print name and title		PRESIDENT	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if PTIN self-employed
	JACOB COOK	<i>Jacob Cook</i>	02/11/2016	PTIN P01240455
	Firm's name ▶ BDO USA, LLP	Firm's EIN ▶ 13-5381590		
	Firm's address ▶ 200 OTTAWA AVE NW STE 300 GRAND RAPIDS, MI 49503	Phone no. 616-774-7000		

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2014)

Form **8868**

(Rev. January 2014)

Department of the Treasury  
Internal Revenue Service**Application for Extension of Time To File an  
Exempt Organization Return**► **File a separate application for each return.**  
► **Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).**

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☐

*All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.*

Enter filer's identifying number, see instructions

**Type or  
print**File by the  
due date for  
filing your  
return. See  
instructions.

Name of exempt organization or other filer, see instructions.

Employer identification number (EIN) or

GUILFORD CHARTER DEVELOPMENT, INC.

45-5044608

Number, street, and room or suite no. If a P.O. box, see instructions.

Social security number (SSN)

5303 U.S. 220 N

City, town or post office, state, and ZIP code. For a foreign address, see instructions.

SUMMERFIELD, NC 27358

Enter the Return code for the return that this application is for (file a separate application for each return)  

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► STEPHEN M. CONLEY

Telephone No. ► 616 222-1700FAX No. ► 616 831-6311

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN)           . If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 02/15, 20 16, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☐ calendar year 20        or
- ☒ tax year beginning 07/01, 20 14, and ending 06/30, 20 15.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a \$	0
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b \$	0
c <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c \$	0

**Caution.** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2014)

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PAGE 1

**Part III** Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **X****1** Briefly describe the organization's mission:

ATTACHMENT 1

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ **No**

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ **No**

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: ) (Expenses \$ 4,225,040. including grants of \$ ) (Revenue \$ 107,746. )

OPERATED AN EDUCATIONAL INSTITUTION ORGANIZED AS A PUBLIC SCHOOL ACADEMY. THE ACADEMY PROVIDES EDUCATION, AT NO COST TO THE PARENT, TO STUDENTS IN KINDERGARTEN THROUGH EIGHTH GRADE. THE ACADEMY OPERATES UNDER A CHARTER APPROVED BY THE NORTH CAROLINA STATE BOARD OF EDUCATION.

**4b** (Code: ) (Expenses \$ 107,823. including grants of \$ ) (Revenue \$ 38,135. )

OPERATED A SCHOOL FOOD SERVICE PROGRAM AT THE PUBLIC SCHOOL ACADEMY DESCRIBED ABOVE. THE ACADEMY OFFERS FREE OR REDUCED LUNCH FOR FAMILIES THAT QUALIFY. FUNDING FOR THIS PROGRAM WAS PROVIDED BY THE USDA FOOD AND NUTRITION SERVICE, IN THE AMOUNT OF \$33,383.

**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4d** Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses ► 4,332,863.



**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i>	<b>1</b> X	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	<b>2</b> X	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>	<b>3</b>	X
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>	<b>4</b>	X
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>	<b>5</b>	X
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i>	<b>6</b>	X
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II.</i>	<b>7</b>	X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>	<b>8</b>	X
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV.</i>	<b>9</b>	X
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i>	<b>10</b>	X
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>	<b>11a</b>	X
<b>b</b> Did the organization report an amount for investments-other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>	<b>11b</b>	X
<b>c</b> Did the organization report an amount for investments-program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>	<b>11c</b>	X
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>	<b>11d</b>	X
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>	<b>11e</b> X	
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i>	<b>11f</b>	X
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII.</i>	<b>12a</b> X	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>	<b>12b</b>	X
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>	<b>13</b> X	
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?	<b>14a</b>	X
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i>	<b>14b</b>	X
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV.</i>	<b>15</b>	X
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV.</i>	<b>16</b>	X
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions).</i>	<b>17</b>	X
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>	<b>18</b>	X
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>	<b>19</b>	X
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>	<b>20a</b>	X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<b>20b</b>	

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>		X
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and II.</i>		X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>		X
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>		X
<b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>24d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>		X
<b>25b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>		X
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II.</i>		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i>		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>28a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		X
<b>28b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		X
<b>28c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV.</i>		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
<b>35b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	X	

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**Part V** Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. <b>1a</b> 0		
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. <b>1b</b> 0		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? <b>1c</b>		
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. <b>2a</b> 0		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>2b</b>		
<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? <b>3a</b>		X
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O <b>3b</b>		
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? <b>4a</b>		X
<b>b</b> If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? <b>5a</b>		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? <b>5b</b>		X
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T? <b>5c</b>		
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? <b>6a</b>		X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? <b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? <b>7a</b>		X
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? <b>7b</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? <b>7c</b>		X
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year <b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? <b>7e</b>		X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <b>7f</b>		X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? <b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? <b>7h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? <b>8</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966? <b>9a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? <b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter:		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 <b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities <b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:		
<b>a</b> Gross income from members or shareholders <b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) <b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? <b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year <b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>13a</b>		
<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans <b>13b</b>		
<b>c</b> Enter the amount of reserves on hand <b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? <b>14a</b>		X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O <b>14b</b>		

## Appendix N: Form 990

Form 990 (2014)

GUILFORD CHARTER DEVELOPMENT, INC.

45-5044608

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**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI ☒ X

**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year . . . . . <b>1a</b> 7		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent . . . . . <b>1b</b> 7		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .		X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? . .	X	
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . .		X
<b>6</b> Did the organization have members or stockholders? . . . . .		X
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .		X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? . . . . .	X	
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .	X	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates? . . . . .		X
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . .		
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .	X	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	X	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	X	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .	X	
<b>13</b> Did the organization have a written whistleblower policy? . . . . .		X
<b>14</b> Did the organization have a written document retention and destruction policy? . . . . .	X	
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b> The organization's CEO, Executive Director, or top management official . . . . .		X
<b>b</b> Other officers or key employees of the organization . . . . .		X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		X
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .		

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed **NONE**

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

**19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records: **STEPHEN M. CONLEY 3850 BROADMOOR SE, SUITE 201 GRAND RAPIDS, MI 49512 (616) 222-1700**

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## Appendix N: Form 990

Form 990 (2014)

GUILFORD CHARTER DEVELOPMENT, INC.

45-5044608

Page **7****Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII. ☒ X**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☒ X Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DEBRA WILSON PRESIDENT	1.00 0	X		X				0	0	0
(2) RUDY BINDER VICE PRESIDENT	1.00 0	X		X				0	0	0
(3) JOHN KINCAID TREASURER/SECRETARY	1.00 0	X		X				0	0	0
(4) ALAN HAWKES DIRECTOR	1.00 0	X						0	0	0
(5) PAULA MCMILLAN DIRECTOR	1.00 0	X						0	0	0
(6) ERIN SAUERACKER DIRECTOR	1.00 0	X						0	0	0
(7) DON WENDELKEN DIRECTOR	1.00 0	X						0	0	0
(8) _____	_____									
(9) _____	_____									
(10) _____	_____									
(11) _____	_____									
(12) _____	_____									
(13) _____	_____									
(14) _____	_____									

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**Part VII**    **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

[illegible]

<b>1b Sub-total</b>	0	0	0
---------------------	---	---	---

c Total from continuation sheets to Part VII, Section A			0	0	0
---	--	--	---	---	---

<b>d Total (add lines 1b and 1c) . . . . .</b>	<b>0</b>	<b>0</b>	<b>0</b>
--	----------	----------	----------

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 0

**3** Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual . . . . .

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual . . . . .

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person .....

	Yes	No
3		X
4		X
5		X

## Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
ATTACHMENT 2		

2	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization	1
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## Appendix N: Form 990

Form 990 (2014)

GUILFORD CHARTER DEVELOPMENT, INC.

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Page **9****Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII. ☒ X

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b>				
	<b>b</b>	Membership dues . . . . .	<b>1b</b>				
	<b>c</b>	Fundraising events . . . . .	<b>1c</b>				
	<b>d</b>	Related organizations . . . . .	<b>1d</b>				
	<b>e</b>	Government grants (contributions) . . . . .	<b>1e</b>	4,793,264.			
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1f</b>				
	<b>g</b>	Noncash contributions included in lines 1a-1f: \$ . . . . .					
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . .		4,793,264.			
<b>Program Service Revenue</b>	<b>2a</b>	FOOD SERVICE PROGRAM	611600	38,135.	38,135.		
	<b>b</b>	MISCELLANEOUS ACTIVITY FEES	900099	107,746.	107,746.		
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b>	All other program service revenue . . . . .					
	<b>g</b>	<b>Total.</b> Add lines 2a-2f . . . . .		145,881.			
	<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . .		0		
<b>4</b>		Income from investment of tax-exempt bond proceeds . . . . .		0			
<b>5</b>		Royalties . . . . .		0			
			(i) Real (ii) Personal				
<b>6a</b>		Gross rents . . . . .					
<b>b</b>		Less: rental expenses . . . . .					
<b>c</b>		Rental income or (loss) . . . . .					
<b>d</b>		Net rental income or (loss) . . . . .		0			
<b>7a</b>		Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
<b>b</b>		Less: cost or other basis and sales expenses . . . . .					
<b>c</b>		Gain or (loss) . . . . .					
<b>d</b>		Net gain or (loss) . . . . .		0			
<b>8a</b>		Gross income from fundraising events (not including \$ . . . . . of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>a</b>				
<b>b</b>		Less: direct expenses . . . . .	<b>b</b>				
<b>c</b>		Net income or (loss) from fundraising events . . . . .		0			
<b>9a</b>		Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>a</b>				
<b>b</b>		Less: direct expenses . . . . .	<b>b</b>				
<b>c</b>		Net income or (loss) from gaming activities . . . . .		0			
<b>10a</b>		Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>				
<b>b</b>		Less: cost of goods sold . . . . .	<b>b</b>				
<b>c</b>	Net income or (loss) from sales of inventory . . . . .		0				
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11a</b>	DISCRETIONARY SUPPORT	611710	35,000.			35,000.	
<b>b</b>							
<b>c</b>							
<b>d</b>	All other revenue . . . . .						
<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . .		35,000.				
<b>12</b>	<b>Total revenue.</b> See instructions . . . . .		4,974,145.	145,881.		35,000.	

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## Appendix N: Form 990

Form 990 (2014)

GUILFORD CHARTER DEVELOPMENT, INC.

45-5044608

Page **10****Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

☒ X**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	0			
2 Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	0			
4 Benefits paid to or for members . . . . .	0			
5 Compensation of current officers, directors, trustees, and key employees . . . . .	0			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0			
7 Other salaries and wages . . . . .	1,458,485.	1,458,485.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	27,716.	27,716.		
9 Other employee benefits . . . . .	372,103.	372,103.		
10 Payroll taxes . . . . .	127,736.	127,736.		
11 Fees for services (non-employees):				
a Management . . . . .	0			
b Legal . . . . .	0			
c Accounting . . . . .	68,720.	8,400.	60,320.	
d Lobbying . . . . .	0			
e Professional fundraising services. See Part IV, line 17 . . . . .	0			
f Investment management fees . . . . .	0			
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .	198,693.	198,693.		
12 Advertising and promotion . . . . .	33,358.	461.	32,897.	
13 Office expenses . . . . .	324,730.	324,730.		
14 Information technology . . . . .	68,251.	1,722.	66,529.	
15 Royalties . . . . .	0			
16 Occupancy . . . . .	1,667,132.	1,574,589.	92,543.	
17 Travel . . . . .	9,801.	9,801.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
19 Conferences, conventions, and meetings . . . . .	60,782.	60,782.		
20 Interest . . . . .	0			
21 Payments to affiliates . . . . .	0			
22 Depreciation, depletion, and amortization . . . . .	0			
23 Insurance . . . . .	18,683.	18,683.		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>IN-KIND SERVICES</u> . . . . .	-20,792.	-20,792.		
b <u>HUMAN RESOURCES</u> . . . . .	87,534.		87,534.	
c <u>FOOD SERVICE</u> . . . . .	107,823.	107,823.		
d <u>DISCRETIONARY EXPENSES</u> . . . . .	44,029.		44,029.	
e All other expenses . . . . .	327,890.	61,931.	265,959.	
25 <b>Total functional expenses.</b> Add lines 1 through 24e . . . . .	4,982,674.	4,332,863.	649,811.	
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .	0			

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**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing	30,134.	<b>1</b>	71,143.
	<b>2</b> Savings and temporary cash investments	0	<b>2</b>	0
	<b>3</b> Pledges and grants receivable, net	109,864.	<b>3</b>	223,841.
	<b>4</b> Accounts receivable, net	0	<b>4</b>	0
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0	<b>5</b>	0
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L	0	<b>6</b>	0
	<b>7</b> Notes and loans receivable, net	0	<b>7</b>	0
	<b>8</b> Inventories for sale or use	0	<b>8</b>	0
	<b>9</b> Prepaid expenses and deferred charges	0	<b>9</b>	3,775.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b>		
	<b>b</b> Less: accumulated depreciation	<b>10b</b>	<b>10c</b>	0
	<b>11</b> Investments - publicly traded securities	0	<b>11</b>	0
	<b>12</b> Investments - other securities. See Part IV, line 11	0	<b>12</b>	0
	<b>13</b> Investments - program-related. See Part IV, line 11	0	<b>13</b>	0
	<b>14</b> Intangible assets	0	<b>14</b>	0
	<b>15</b> Other assets. See Part IV, line 11	0	<b>15</b>	0
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	139,998.	<b>16</b>	298,759.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	0	<b>17</b>	0
	<b>18</b> Grants payable	0	<b>18</b>	0
	<b>19</b> Deferred revenue	3,725.	<b>19</b>	5,195.
	<b>20</b> Tax-exempt bond liabilities	0	<b>20</b>	0
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D	0	<b>21</b>	0
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	0	<b>22</b>	0
	<b>23</b> Secured mortgages and notes payable to unrelated third parties	0	<b>23</b>	0
	<b>24</b> Unsecured notes and loans payable to unrelated third parties	0	<b>24</b>	0
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	106,139.	<b>25</b>	271,959.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25	109,864.	<b>26</b>	277,154.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets		<b>27</b>	
	<b>28</b> Temporarily restricted net assets		<b>28</b>	
	<b>29</b> Permanently restricted net assets		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds	30,134.	<b>30</b>	21,605.
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund	0	<b>31</b>	0
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds	0	<b>32</b>	0
<b>33</b> <b>Total net assets or fund balances</b>	30,134.	<b>33</b>	21,605.	
<b>34</b> <b>Total liabilities and net assets/fund balances.</b>	139,998.	<b>34</b>	298,759.	

Form **990** (2014)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	4,974,145.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	4,982,674.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-8,529.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	30,134.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	0
<b>6</b>	Donated services and use of facilities	<b>6</b>	0
<b>7</b>	Investment expenses	<b>7</b>	0
<b>8</b>	Prior period adjustments	<b>8</b>	0
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	21,605.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>2b</b> Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>2c</b> If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
<b>3b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

Form **990** (2014)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014****Open to Public Inspection**

Name of the organization

GUILFORD CHARTER DEVELOPMENT, INC.

Employer identification number

45-5044608

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☒ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An organization that normally receives: (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations . . . . .
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2014

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4</b> <b>Total.</b> Add lines 1 through 3 . . . . .						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f). . . . .						
<b>6</b> <b>Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>7</b> Amounts from line 4 . . . . .						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>11</b> <b>Total support.</b> Add lines 7 through 10 . . . . .						
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	
<b>13</b> <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . .						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	%
<b>15</b> Public support percentage from 2013 Schedule A, Part II, line 14 . . . . .	<b>15</b>	%
<b>16a 33 1/3% support test - 2014.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b 33 1/3% support test - 2013.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test - 2014.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test - 2013.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . <input type="checkbox"/>		

Schedule A (Form 990 or 990-EZ) 2014

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.  
If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .						
<b>c</b> Add lines 7a and 7b. . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>9</b> Amounts from line 6. . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f)). . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2013 Schedule A, Part III, line 15 . . . . .	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2014</b> (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2013</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	%

**19a 33 1/3% support tests - 2014.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

**b 33 1/3% support tests - 2013.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
<b>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990).		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
<b>b</b> Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
<b>c</b> Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
<b>10a</b> Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) below.		
<b>b</b> Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI</b> .		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.		

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).			
<b>2</b> Activities Test. Answer (a) and (b) below.			
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in <b>Part VI</b> .			
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.			

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 <b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	8		
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d <b>Total</b> (add lines 1a, 1b, and 1c)	1d		
e <b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035	6		
7 Recoveries of prior-year distributions	7		
8 <b>Minimum Asset Amount</b> (add line 7 to line 6)	8		
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3	4		
5 Income tax imposed in prior year	5		
6 <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).			

Schedule A (Form 990 or 990-EZ) 2014



**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

Section D - Distributions		Current Year	
1	Amounts paid to supported organizations to accomplish exempt purposes		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity		
3	Administrative expenses paid to accomplish exempt purposes of supported organizations		
4	Amounts paid to acquire exempt-use assets		
5	Qualified set-aside amounts (prior IRS approval required)		
6	Other distributions (describe in Part VI). See instructions.		
7	<b>Total annual distributions.</b> Add lines 1 through 6.		
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.		
9	Distributable amount for 2014 from Section C, line 6		
10	Line 8 amount divided by Line 9 amount		

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1	Distributable amount for 2014 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3	Excess distributions carryover, if any, to 2014:			
a				
b				
c				
d				
e	From 2013 . . . . .			
f	<b>Total</b> of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2014 distributable amount			
i	Carryover from 2009 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2014 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2014 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6	Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7	<b>Excess distributions carryover to 2015.</b> Add lines 3j and 4c.			
8	Breakdown of line 7:			
a				
b				
c				
d	Excess from 2013 . . . . .			
e	Excess from 2014 . . . . .			

Schedule A (Form 990 or 990-EZ) 2014

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**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

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**Schedule B**(Form 990, 990-EZ,  
or 990-PF)Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**► **Attach to Form 990, Form 990-EZ, or Form 990-PF.**► Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014****Name of the organization**

GUILFORD CHARTER DEVELOPMENT, INC.

**Employer identification number**

45-5044608

**Organization type** (check one):**Filers of:****Section:**

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . . ► \$ \_\_\_\_\_

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

## Appendix N: Form 990

Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

Page **2****Name of organization** GUILFORD CHARTER DEVELOPMENT, INC.**Employer identification number**  
45-5044608**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 3,230,626.	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 100,938.	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 1,428,317.	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 33,383.	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	<b>Person</b> <input type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	<b>Person</b> <input type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)

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Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

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## Appendix N: Form 990

Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

Page **3**

Name of organization GUILFORD CHARTER DEVELOPMENT, INC.

Employer identification number

45-5044608

**Part II** Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
---	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
---	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
---	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
---	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
---	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
---	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
---	----- ----- ----- -----	\$ -----	-----

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Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

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## Appendix N: Form 990

Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

Page **4**

Name of organization GUILFORD CHARTER DEVELOPMENT, INC.

Employer identification number

45-5044608

**Part III** **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ► \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
---	----- ----- -----	----- ----- -----	----- ----- -----
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	----- ----- -----	----- ----- -----	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
---	----- ----- -----	----- ----- -----	----- ----- -----
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	----- ----- -----	----- ----- -----	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
---	----- ----- -----	----- ----- -----	----- ----- -----
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	----- ----- -----	----- ----- -----	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
---	----- ----- -----	----- ----- -----	----- ----- -----
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	----- ----- -----	----- ----- -----	

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Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

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**SCHEDULE D  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes" to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990.

▶ Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014****Open to Public  
Inspection**

Name of the organization

Employer identification number

GUILFORD CHARTER DEVELOPMENT, INC.

45-5044608

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year) . .		
4 Aggregate value at end of year . . . . .		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part II Conservation Easements.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).	
<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements . . . . .	2a
b Total acreage restricted by conservation easements . . . . .	2b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register . . . . .	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____	
4 Number of states where property subject to conservation easement is located ▶ _____	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____	
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:	
(i) Revenue included in Form 990, Part VIII, line 1 . . . . .	▶ \$ _____
(ii) Assets included in Form 990, Part X . . . . .	▶ \$ _____
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:	
a Revenue included in Form 990, Part VIII, line 1 . . . . .	▶ \$ _____
b Assets included in Form 990, Part X . . . . .	▶ \$ _____

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2014

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**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a ☐ Public exhibition d ☐ Loan or exchange programs  
b ☐ Scholarly research e ☐ Other \_\_\_\_\_  
c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII. ☐

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ☐ %  
b Permanent endowment ☐ %  
c Temporarily restricted endowment ☐ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ☐

Schedule D (Form 990) 2014



**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ►		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ►		

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) . . . . . ►	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CONTRACTED SERVICE FEE PAYABLE	271,959.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►	271,959.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	4,994,937.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	
<b>b</b>	Donated services and use of facilities	<b>2b</b>	20,792.
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	20,792.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	4,974,145.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	4,974,145.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	5,003,466.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	20,792.
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	20,792.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	4,982,674.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	4,982,674.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE D, PART X, LINE 2:

THE AUDITED FINANCIAL STATEMENTS DO NOT REFERENCE ANY UNCERTAIN INCOME

TAX POSITIONS.

**Part XIII** Supplemental Information *(continued)*

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**SCHEDULE E  
(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service

Name of the organization

GUILFORD CHARTER DEVELOPMENT, INC.

**Schools**▶ Complete if the organization answered "Yes" to Form 990,  
Part IV, line 13, or Form 990-EZ, Part VI, line 48.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule E (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014****Open to Public  
Inspection**

Employer identification number

45-5044608

**Part I**

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? . . . . .	<input checked="" type="checkbox"/>	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? . . . . .	<input checked="" type="checkbox"/>	
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II . . . . .	<input checked="" type="checkbox"/>	
SEE SUPPLEMENTAL PAGE		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .	<input checked="" type="checkbox"/>	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .	<input checked="" type="checkbox"/>	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .	<input checked="" type="checkbox"/>	
d Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .	<input checked="" type="checkbox"/>	
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges? . . . . .		<input checked="" type="checkbox"/>
b Admissions policies? . . . . .		<input checked="" type="checkbox"/>
c Employment of faculty or administrative staff? . . . . .		<input checked="" type="checkbox"/>
d Scholarships or other financial assistance? . . . . .		<input checked="" type="checkbox"/>
e Educational policies? . . . . .		<input checked="" type="checkbox"/>
f Use of facilities? . . . . .		<input checked="" type="checkbox"/>
g Athletic programs? . . . . .		<input checked="" type="checkbox"/>
h Other extracurricular activities? . . . . .		<input checked="" type="checkbox"/>
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency? . . . . .	<input checked="" type="checkbox"/>	
b Has the organization's right to such aid ever been revoked or suspended? . . . . .		<input checked="" type="checkbox"/>
If you answered "Yes" to either line 6a or line 6b, explain on Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II . . . . .	<input checked="" type="checkbox"/>	

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or Form 990-EZ.

Schedule E (Form 990 or 990-EZ) (2014)

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# Appendix N: Form 990

GUILFORD CHARTER DEVELOPMENT, INC.

45-5044608

Schedule E (Form 990 or 990-EZ) (2014)

Page **2**

**Part II** **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information (see instructions).

SCHEDULE E, PART I, LINE 3:

THE ACADEMY'S RACIALLY NONDISCRIMINATORY POLICY IS DISCLOSED ON ALL STUDENT APPLICATIONS AND PUBLISHED WITH OPEN ENROLLMENT ADVERTISEMENTS IN LOCAL NEWSPAPERS. THE NOTICE OF ITS RACIALLY NONDISCRIMINATORY POLICY IS PUBLISHED ANNUALLY DURING THE PERIOD PRIOR TO THE SCHOOLS SOLICITATION IN LOCAL NEWSPAPERS WHICH ARE AVAILABLE FOR CIRCULATION TO ALL SEGMENTS OF THE COMMUNITY. THE PARTICULARS AS TO COLUMN SIZE, PRINT AND TYPE SPECIFIED BY THE IRS ARE MET OR EXCEEDED.

SCHEDULE E, PART I, LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

THE SCHOOL RECEIVES SUPPORT GRANTS FROM FEDERAL, STATE AND LOCAL AGENCIES.

**SCHEDULE O**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ****Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.**

OMB No. 1545-0047

**2014****Open to Public  
Inspection**

Name of the organization

GUILFORD CHARTER DEVELOPMENT, INC.

Employer identification number

45-5044608

FORM 990, PART VI, LINE 3:

THE BOARD OF DIRECTORS OF THE ACADEMY HAS ENTERED INTO A MANAGEMENT AGREEMENT ("THE AGREEMENT") WITH NATIONAL HERITAGE ACADEMIES, INC. ("NHA") FOR THE PROVISION OF ALL EDUCATIONAL, MANAGEMENT AND BUSINESS SERVICES RELATED TO THE OPERATION OF THE ACADEMY. THE AGREEMENT WAS SUBMITTED AND APPROVED BY THE NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION AS PART OF THE CHARTERING PROCESS. PURSUANT TO THE TERMS OF THE AGREEMENT, NHA RECEIVES ALL REVENUE ALLOCATED TO THE ACADEMY AS ITS MANAGEMENT FEE, FROM WHICH IT PROVIDES ITS COMPREHENSIVE EDUCATIONAL MANAGEMENT SERVICES AS SPECIFIED IN THE AGREEMENT AND REQUIRED UNDER THE ACADEMY'S CHARTER (I.E., ALL OF THE OPERATING COSTS OF THE ACADEMY IDENTIFIED IN THE BUDGET APPROVED BY THE ACADEMY'S BOARD). THE FUNCTIONAL EXPENSES REPORTED IN PART IX ARE THE EXPENSES PAID FROM THE FUNDS REMITTED UNDER THE NHA AGREEMENT. IN THE EVENT EXPENSES EXCEED REVENUES, NHA COVERS THE SHORTFALL WITH AN IN-KIND CONTRIBUTION. THIS AGREEMENT HAS BEEN APPROVED BY THE NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION DURING THE ACADEMY'S CHARTER PROCESS AS WELL AS THE INTERNAL REVENUE SERVICE DURING THE ACADEMY'S EXEMPTION APPLICATION PROCESS.

FORM 990, PART VI, LINE 11B:

A DRAFT COPY OF THE FORM 990 WAS PROVIDED TO THE BOARD OF DIRECTORS IN A PACKAGE OF MATERIALS FOR BOARD REVIEW PRIOR TO THE SCHEDULED BOARD MEETING HELD BEFORE THE FILING OF THIS RETURN.

# Appendix N: Form 990

Schedule O (Form 990 or 990-EZ) 2014

Page **2**

Name of the organization GUILFORD CHARTER DEVELOPMENT, INC.	Employer identification number 45-5044608
--	--

FORM 990, PART VI, LINE 12C:

THE ACADEMY'S BYLAWS REQUIRE THAT ANY DIRECTOR, OFFICER, KEY EMPLOYEE OR COMMITTEE MEMBER WHO HAS A CONFLICT OF INTEREST MUST PROMPTLY NOTIFY THE BOARD OF THE CONFLICT AND THE CONFLICT WILL BE DULY NOTED IN THE BOARD OF DIRECTOR MEETING MINUTES. THE PERSON WITH THE CONFLICT WILL BE EXCLUDED FROM FUTURE DECISION MAKING ON THIS ISSUE. THE BOARD MAY TAKE FORMAL CORRECTIVE AND DISCIPLINARY ACTIONS IF PROPER DISCLOSURE OF CONFLICTS OF INTEREST ARE NOT MADE.

FORM 990, PART VI, LINE 19:

DOCUMENTS APPROVED BY THE BOARD OF DIRECTORS, INCLUDING THE ACADEMY'S AUDITED FINANCIAL STATEMENTS, ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

ATTACHMENT 1

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

TO OPERATE A PUBLIC SCHOOL ACADEMY AND TO PROVIDE EDUCATION TO CHILDREN IN GRADES KINDERGARTEN THROUGH EIGHTH GRADE BASED ON RIGOROUS TEACHING METHODS, PARENTAL INVOLVEMENT, STUDENT RESPONSIBILITY, AND BASIC MORAL VALUES. ENROLLMENT IS OPEN TO ALL APPROPRIATELY AGED CHILDREN WITHOUT REGARD TO GENDER, ETHNIC BACKGROUND, DISABILITY, AND/OR RELIGIOUS AFFILIATION.

ATTACHMENT 2

990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
NATIONAL HERITAGE ACADEMIES, INC. 3850 BROADMOOR SE, SUITE 201 GRAND RAPIDS, MI 49512	MANAGEMENT SERVICES	3,745,022.

A green apple is positioned on top of a stack of several books. The books have various colored covers, including green, blue, and red. The background is a solid green wall, and the books are resting on a light-colored wooden surface.

{ A higher return on investment. }

Charter School Audit Services | Plante & Moran, PLLC

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#### WHY PLANTE MORAN

## Thousands of Plante Moran success stories have been built upon a handful of good ideas.

#### CLIENT FOCUS

The confidence that the client's needs are put ahead of the firm's by a professional team that cares as much about the clients' business as the client does.

#### DEEP INDUSTRY EXPERTISE

Deep audit and consulting expertise from professionals that specialize in the client's industry, so that the client receives the benefit of timely industry trends and metrics and on-target solutions to help meet the client's business and personal goals.

#### NO SURPRISES

The security of knowing there will be no unwanted surprises because of upfront planning and regular communications.

#### HIGH VALUE ON RELATIONSHIPS

A service delivery promise that guarantees the client feels listened to, informed, and valued by a firm that is known for its caring culture.

#### INTEGRATED SERVICES

A comprehensive approach brings together accounting, audit, tax, and consulting, creating efficiencies and strong solutions in one integrated delivery system.

#### OUR UNIQUE COLLEAGUE PARTNER APPROACH GIVES YOU A DEDICATED CO-PILOT

As part of our client service strategy, we use a unique model called "colleague partnering," at no additional cost to our clients. This gives you the benefit of the best minds in our firm in a simple and most beneficial arrangement which we believe is a significant contributor to our standout client service rating from existing clients. You benefit from a deeper level of expertise involved in your account while still maintaining a single point of contact. By using this system, we feel that we can provide clients with the knowledge, expertise and resources that are necessary to succeed in today's business environment.

## Education Experience Overview

Plante Moran has more than 50 years of experience working with the complete financial affairs of schools. Plante Moran currently serves more than 160 educational institutions, including over 60 school districts and approximately 100 charter schools, and we are a recognized leader in the federal and state compliance auditing arena. Plante Moran has over 150 professionals that specialize in the education industry. We have a number of current charter school clients that we have served since their first year of operation and we've had the pleasure of watching them grow and thrive. We understand the unique funding challenges and increasing expenditure issues facing charter schools today because we serve charter schools of different sizes, in different locations, and with different funding sources. We are also sensitive, specifically to the needs of charter schools in urban areas, as we have served schools in Detroit, New York, Toledo, Flint, Phoenix, and New Orleans. Our goal is not to just provide you with an audit opinion, but to leverage our knowledge of the charter school industry and pass that knowledge along to you.

We understand and respect the importance of your mission. That's why we combine our technical expertise with sensitivity to your mission, in order to best serve you. We understand the unique aspects of schools from a reporting and regulatory compliance standpoint. Unlike many firms that use their educational practice to fill in for lulls in their commercial practice, Plante Moran's school clients represent a very important part of our entire practice. We are committed to the industry and sharing our knowledge with our clients.

#### PLANTE MORAN IN BRIEF

## More than 90 years of history in 30 seconds or less.

Plante Moran has built one of the leading accounting practices serving schools.

#### BY THE NUMBERS

- Founded: 1924
- Rank: 13th largest in the US
- Team: > 2000
- Reach: 22 offices in Illinois, Michigan, Ohio, China, India, and Mexico
- Grand Rapids Practice: >100 staff, 19 Partners

#### DISTINCTIONS

- FORTUNE's list of "100 Best Companies to Work For" 16 consecutive years (highest-rated accounting firm in 2008, 2009, 2011, 2012, 2013, and 2014)
- Among the lowest staff turnover rates in our industry
- One of the "Best Accounting Firms for Women," American Society of Women Accountants and the American Women's Society of Certified Public Accountants, or AWSCPA.
- Crain's Best Places to Work in Chicago
- Sloan Award for Excellence in Workplace Flexibility
- West Michigan 101 Best and Brightest Companies to Work For – Elite

#### UNIQUE CULTURE AND CLIENT SERVICE APPROACH

- The resources, experience, and deep technical expertise of a larger firm.
- The responsive, personal attention of a smaller firm.
- A deeply ingrained culture of trust and respect for our clients, co-workers, work, families, and each other.
- A commitment to exceeding client expectations.
- A reputation for reasonable fees.

## K-12

## { At a glance. }

## Contact

✉ Michael.Lamfers@plantemoran.com  
☎ 616-643-4099

## Trusted independent advisors for K-12 school districts.

## Practical solutions to complex issues

The education landscape is changing – climbing operational costs, increasing class sizes, downsizing educational programs, and reducing staff numbers undoubtedly puts a strain on you. What innovative tactics are you using to optimize efficiency in the office and the classroom? Our team of auditors, CPAs, and consultants bring deep industry knowledge and superior client service to arm you with the tools and resources your district needs. Our key services include:

- Audit & accounting
- Cybersecurity
- Employee benefits consulting
- Enterprise risk services
- Facilities planning & construction project management
- Operational effectiveness
- Technology consulting



## Client profile

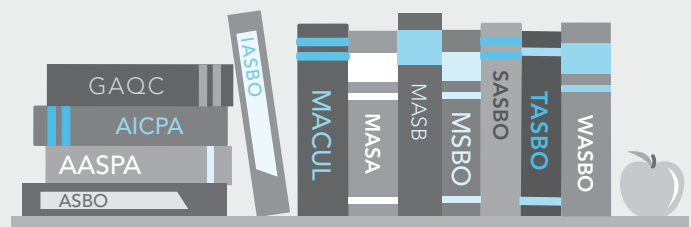
- ✓ **200+**  
school districts served
- ✓ **\$1M-\$1B**  
range of budgets for the school clients we serve
- ✓ **\$750K-\$1.2B**  
range of annual expenditures for federal programs audited

## Practice profile

- 150+**  
specialized professionals
- 2nd**  
largest single audit provider in the nation
- 60**  
years serving schools
- 600**  
single audits performed annually firmwide

## Industry engagement

- AICPA Government Quality Control Center (GAQC)
- AICPA Single Audit Roundtable
- American Association of School Personnel Administrators (AASPA)
- Association of School Business Officials (ASBO)
- Illinois Association of School Business Officials (IASBO)
- Michigan Association of Computer Users in Learning (MACUL)
- Michigan Association of School Administrators (MASA)
- Michigan Association of School Boards (MASB)
- Michigan School Business Officials (MSBO)
- Southeastern Association of School Business Officials (SASBO)
- Texas Association of School Business Officials (TASBO)
- Wisconsin Association of School Business Officials (WASBO)



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## National Heritage Academies in North Carolina

**Overview:** National Heritage Academies (NHA) is a leading charter school operator committed to better educating more children and challenging each child to achieve. Its ten North Carolina partner schools – Forsyth Academy in Winston-Salem, Gate City Charter Academy in Greensboro, Greensboro Academy in Greensboro, Matthews Charter Academy in Matthews, PreEminent Charter School in Raleigh, Queen’s Grant in Mint Hill, Research Triangle Charter Academy in Durham, Summerfield Charter Academy in Summerfield, Wake Forest Charter Academy in Wake Forest, and Winterville Charter Academy in Winterville – all serve urban or suburban communities and meet the unique needs of each community. With independent local boards as partners, NHA is making steady progress bringing the sustained academic improvement these communities seek and deserve.

NHA's 2016-17 National Profile	
Number of schools	83
Total enrollment	> 55,000
% minority students	62.5%
% free/reduced price lunch	64.5%
# of students on waiting lists	>20,000
Total employment	5,000

NHA's 2016-17 North Carolina Profile	
Number of schools	10
Total enrollment	6,400
% minority students	49%
% free/reduced price lunch	38%
# of students on wait lists	4,600
Total employment	500

**Academics:** Nationally, and in North Carolina, NHA-partner schools deliver consistently better academic results than neighboring district schools at much lower taxpayer costs. On average, over the past three years NHA-partner schools have ranked in the top quartile nationally based on academic growth results on the Northwest Evaluation Association Measures of Academic Progress (NWEA MAP) assessment. For the 2014-15 school year (the most recent comparable data available), state test results show that NHA-partner schools outperform their local school district 78 percent of the time. This record is driven by NHA’s commitment to a durable learning culture built on four pillars:

- *Academic excellence:* The curriculum includes all core subjects along with art, music, library, and physical education classes. School culture emphasizes college readiness from the earliest grades.
- *Moral Focus:* Schools infuse coursework with lessons on such virtues as compassion, respect, and integrity so students build *moral, intellectual, performance, and social* character.
- *Parental partnership:* Schools work to involve parents in school activities and offer a designated "parent room" where parents can meet, collaborate, and support learning.
- *Student responsibility:* Students must meet high standards. They commit to hard work with teachers to set unique learning goals, and learn over time that effort creates ability.

**Commitment to schools:** NHA covers *all* start-up costs of designing, building, and/or renovating a school tailored for NHA's academic model. It also covers costs of launching the academic program, and it often contributes its own funds for supplemental instruction. Under this model, which relieves boards of a burden that crushes many charter school projects, NHA leases the building to partner boards in predicable commercial leases. The leases, which are negotiated with boards, impose no automatic rent increases and reflect appropriate value of these one-purpose buildings.

## Academic Overview of NHA-Partner Schools in North Carolina

Below is 2015-16 academic information for the eight North Carolina NHA-partner schools operating in the 2015-16 school year. NHA's partner schools in North Carolina have historically shown a good record of meeting state growth measures and annual measurable objectives.

School	Letter Grades (2015-16)	EVAAS Growth Status (2015-16)	% Minority (2015-16)	% Free or Red. Lunch (2015-16)		Reading Proficiency (2015-16)		Math Proficiency (2015-16)	
				Sch.	Dist.	Sch.	Dist.	Sch.	Dist.
Forsyth Academy	D	Met	71%	80%	52%	54.2%	50.8%	39.2%	49.1%
Greensboro	A+NG	Exceeded	19%	5%	53%	84.6%	52.0%	88.0%	50.6%
PreEminent	D	Met	94%	70%	37%	72.2%	66.7%	36.1%	64.8%
Queen's Grant (K-8)	B	Not Met	21%	17%	47%	90.5%	58.0%	71.5%	59.4%
Research Triangle	C	Met	92%	54%	62%	73.7%	43.4%	46.2%	40.5%
Summerfield Academy	B	Exceeded	11%	10%	53%	90.0%	52.0%	77.2%	50.6%
Wake Forest (K-6)	B	Exceeded	15%	18%	37%	86.0%	66.7%	71.5%	64.8%
Winterville (K-5)	D	Not Met	54%	43%	59%	57.3%	49.6%	46.7%	50.8%

# Appendix O: Additional Appendices Provided by Applicant

Academic Performance of NHA-Partner Schools											
On average, over the last three years, NHA-partner schools ranked in the top quartile nationally based on academic growth results. The most recent data available (2014-15) shows that 78% of NHA-partner schools outperform their peers at the local district they would otherwise attend. Research shows that on average students increase their academic performance each year they attend an NHA-partner school (CREDO, 2013). A link to the CREDO study is available here: <a href="https://credo.stanford.edu/pdfs/CGAR%20Growth%20Volume%20II">https://credo.stanford.edu/pdfs/CGAR%20Growth%20Volume%20II</a> .											
State	School	Address	City, State, Zip	Geographic District	Authorizer	Opening Year	Grades Served	NHA-Partner School 14-15 ELA Proficiency	Geographic District 14-15 ELA Proficiency	NHA-Partner School 14-15 Math Proficiency	Geographic District 14-15 Math Proficiency
MI	Excel Charter Academy	4201 Breton Ave SE	Grand Rapids, MI 49512-3857	Kentwood Public Schools	Grand Valley State University	1995	K - 8	65%	48%	53%	34%
MI	Vanderbilt Charter Academy	301 West 16th St	Holland, MI 49423-3329	Holland City School District	Grand Valley State University	1996	K - 8	45%	43%	46%	35%
MI	Vanguard Charter Academy	1620 - 52nd St SW	Wyoming, MI 49519-9629	Wyoming Public Schools	Grand Valley State University	1996	K - 8	59%	35%	53%	25%
MI	Vista Charter Academy	711 - 32nd St SE	Grand Rapids, MI 49548-2307	Godwin Heights Public Schools	Bay Mills Community College	1996	K - 8	40%	25%	27%	16%
MI	Cross Creek Charter Academy	7701 Kalamazoo Ave SE	Byron Center, MI 49315-9534	Caledonia Community Schools	Central Michigan University	1997	K - 8	76%	75%	72%	70%
MI	Eagle Crest Charter Academy	11950 Riley St	Holland, MI 49424-8553	West Ottawa Public School District	Central Michigan University	1997	K - 8	75%	59%	68%	45%
MI	Knapp Charter Academy	1759 Leffingwell Ave NE	Grand Rapids, MI 49525-4531	Forest Hills Public Schools	Grand Valley State University	1997	K - 8	60%	25%	48%	16%
MI	Walker Charter Academy	1801 Three Mile Rd NW	Walker, MI 49544-1445	Kenowa Hills Public Schools	Grand Valley State University	1997	K - 8	66%	51%	58%	37%
MI	Endeavor Charter Academy	380 N. Helmer Rd	Springfield, MI 49037-7776	Battle Creek Public Schools	Grand Valley State University	1998	K - 8	40%	20%	33%	15%
MI	Paragon Charter Academy	3750 McCain Rd	Jackson, MI 49201-7675	Jackson Public Schools	Grand Valley State University	1998	K - 8	52%	37%	36%	23%
MI	Paramount Charter Academy	3624 S. Westnedge Ave	Kalamazoo, MI 49008-2969	Kalamazoo Public School District	Bay Mills Community College	1998	K - 8	52%	40%	36%	27%
MI	Ridge Park Charter Academy	4120 Camelot Ridge Dr SE	Grand Rapids, MI 49546-2432	Forest Hills Public Schools	Lake Superior State University	1998	K - 8	43%	25%	33%	16%
MI	Timberland Charter Academy	2574 McLaughlin Ave	Muskegon, MI 49442-4439	Orchard View Schools	Grand Valley State University	1998	K - 8	31%	18%	15%	10%
MI	Burton Glen Charter Academy	4171 Atherton Rd	Burton, MI 48519-1435	Atherton Community Schools	Northern Michigan University	1999	K - 8	28%	16%	15%	9%
MI	Chandler Woods Charter Academy	6895 Samrick Ave Private	Belmont, MI 49306-8844	Comstock Park Public Schools	Grand Valley State University	1999	K - 8	72%	68%	69%	58%
NC	Forsyth Academy	5426 Shattalon Dr	Winston-Salem, NC 27106-1919	Forsyth County Schools	North Carolina State Board of Education	1999	K - 8	42%	52%	36%	49%
NC	Greensboro Academy	4049 Battleground Ave	Greensboro, NC 27410-8410	Guilford County Schools	North Carolina State Board of Education	1999	K - 8	83%	52%	85%	49%
MI	Linden Charter Academy	3244 N Linden Rd	Flint, MI 48504-1753	Westwood Heights Schools	Central Michigan University	1999	K - 8	29%	16%	16%	9%
MI	North Saginaw Charter Academy	2332 Trautner Dr	Saginaw, MI 48604-9593	Saginaw City School District	Central Michigan University	1999	K - 8	26%	30%	14%	22%
MI	South Arbor Charter Academy	8200 Carpenter Rd	Ypsilanti, MI 48197-9173	Milan Area Schools	Central Michigan University	1999	K - 8	85%	67%	82%	65%
MI	Walton Charter Academy	744 East Walton Blvd	Pontiac, MI 48340-1361	Pontiac City School District	Northern Michigan University	1999	K - 8	36%	14%	27%	8%
MI	Windemere Park Charter Academy	3100 W. Saginaw Street	Lansing, MI 48917-2307	Waverly Community Schools	Grand Valley State University	1999	K - 8	53%	21%	40%	13%
MI	Canton Charter Academy	49100 Ford Rd	Canton, MI 48187-5415	Plymouth-Canton Community Schools	Central Michigan University	2000	K - 8	81%	71%	77%	60%
MI	Metro Charter Academy	34800 Ecorse Rd	Romulus, MI 48174-1642	Romulus Community Schools	Grand Valley State University	2000	K - 8	46%	27%	38%	19%
NC	PreEminent Charter School	3815 Rock Quarry Rd	Raleigh, NC 27610-5123	Wake County Schools	North Carolina State Board of Education	2000	K - 8	42%	66%	35%	63%
NC	Research Triangle Charter Academy	2418 Ellis Rd	Durham, NC 27703-5543	Durham Public Schools	North Carolina State Board of Education	2000	K - 8	50%	43%	48%	39%
MI	Warrendale Charter Academy	19400 Sawyer Rd	Detroit, MI 48228-3330	Detroit City School District	Grand Valley State University	2001	K - 8	24%	13%	10%	7%
MI	Detroit Merit Charter Academy	1091 Alter Rd	Detroit, MI 48215-2861	Detroit City School District	Grand Valley State University	2002	K - 8	42%	13%	25%	7%
OH	North Dayton School of Discovery	3901 Turner Rd	Dayton, OH 45415-3654	Dayton City	Educational Service Center of Lake Erie West	2002	K - 8	43%	34%	33%	25%
NC	Queen's Grant Community School	6400 Matthews-Mint Hill Rd	Mint Hill, NC 28227-9323	Mecklenburg County	North Carolina State Board of Education	2002	K - 8	74%	56%	71%	57%
NY	Southside Academy Charter School	2200 Onondaga Creek Blvd	Syracuse, NY 13207-2361	Syracuse City School District	New York State Education Department	2002	K - 8	10%	8%	15%	9%
OH	Alliance Academy of Cincinnati	1712 Duck Creek Rd	Cincinnati, OH 45207-1644	Cincinnati City	Educational Service Center of Lake Erie West	2004	K - 8	64%	61%	43%	51%
IN	Andrew J. Brown Academy	3600 N. German Church Rd	Indianapolis, IN 46235-8504	Indianapolis Public Schools	Indianapolis Mayor's Office	2003	K - 8	34%	43%	28%	38%
NY	Brooklyn Excelsior Charter School	856 Quincy St	Brooklyn, NY 11221-3612	NYC Geog. District 16	SUNY Charter Schools Institute	2003	K - 8	16%	17%	19%	16%
NY	Buffalo United Charter School	325 Manhattan Ave	Buffalo, NY 14214-1809	Buffalo City School District	SUNY Charter Schools Institute	2003	K - 8	14%	12%	24%	15%
MI	Hamtramck Academy	11420 Conant St	Hamtramck, MI 48212-3134	Hamtramck Public Schools	Bay Mills Community College	2003	K - 8	54%	33%	50%	25%
MI	Keystone Academy	47925 Bemis Rd	Belleville, MI 48111-9760	Van Buren Public Schools	Bay Mills Community College	2003	K - 8	66%	34%	60%	29%
OH	Pathway School of Discovery	173 Avondale Dr	Dayton, OH 45404-2123	Dayton City	Educational Service Center of Lake Erie West	2003	K - 8	65%	34%	58%	25%
OH	Apex Academy	16005 Terrace Rd	East Cleveland, OH 44112-2001	East Cleveland City School District	Educational Service Center of Lake Erie West	2004	K - 8	57%	46%	37%	25%
MI	Detroit Enterprise Academy	11224 Kercheval St	Detroit, MI 48214-3323	Detroit City School District	Grand Valley State University	2004	K - 8	33%	13%	21%	7%
MI	Detroit Premier Academy	7781 Asbury Park	Detroit, MI 48228-3685	Detroit City School District	Grand Valley State University	2004	K - 8	21%	13%	12%	7%
OH	Emerson Academy of Dayton	501 Hickory St	Dayton, OH 45410-1232	Dayton City	Educational Service Center of Lake Erie West	2004	K - 8	55%	34%	50%	25%
MI	Fortis Academy	3875 Golfside Dr	Ypsilanti, MI 48197-3726	Ypsilanti Community Schools	Bay Mills Community College	2004	K - 8	52%	24%	39%	14%
MI	Great Oaks Academy	4257 Bart St	Warren, MI 48091-1977	Warren Consolidated Schools	Bay Mills Community College	2004	K - 8	35%	13%	21%	7%
MI	Laurus Academy	24590 Lahser Rd	Southfield, MI 48034-6040	Southfield Public School District	Bay Mills Community College	2004	K - 8	41%	36%	34%	20%
OH	Orion Academy	1798 Queen City Ave	Cincinnati, OH 45214-1427	Cincinnati City	Educational Service Center of Lake Erie West	2004	K - 8	40%	61%	41%	51%
OH	Pinnacle Academy	860 E. 222nd St	Cleveland, OH 44123-3317	Euclid City	Educational Service Center of Lake Erie West	2004	K - 8	57%	42%	47%	33%
MI	Prevail Academy	353 Cass Ave	Mount Clemens, MI 48043-2112	Mt. Clemens Community School District	Bay Mills Community College	2004	K - 8	33%	13%	29%	5%
MI	Triumph Academy	3000 Vivian Rd	Monroe, MI 48162-8600	Jefferson Schools	Bay Mills Community College	2004	K - 8	57%	42%	49%	24%
OH	Winterfield Venture Academy	305 Wenz Rd	Toledo, OH 43615-6244	Toledo City	Educational Service Center of Lake Erie West	2004	K - 8	50%	46%	39%	37%
OH	Bennett Venture Academy	5130 Bennett Rd	Toledo, OH 43612-3422	Toledo City	Buckeye Community Hope Foundation	2005	K - 8	64%	46%	52%	37%
OH	Stambaugh Charter Academy	2420 Donald Ave	Youngstown, OH 44509-1306	Youngstown City Schools	Buckeye Community Hope Foundation	2006	K - 8	43%	46%	48%	36%
MI	Taylor Exemplar Academy	26727 Goddard Rd	Taylor, MI 48180-3912	Taylor School District	Bay Mills Community College	2006	K - 8	47%	37%	37%	23%
MI	Flagship Academy	13661 Wisconsin St	Detroit, MI 48238-2356	Detroit City School District	Central Michigan University	2007	K - 8	30%	13%	18%	7%
CO	Landmark Academy at Reunion	10566 Memphis St	Commerce City, CO 80022-6236	Brighton 27J	Brighton School District SD 27J	2007	K - 8	50%	32%	46%	23%
IN	Aspire Charter Academy	4900 W. 15th Ave	Gary, IN 46406-2308	Gary Community School Corp	Ball State University	2008	K - 8	42%	38%	40%	29%
MI	Reach Charter Academy	25275 Chippendale St	Roseville, MI 48066-3960	Roseville Community Schools	Grand Valley State University	2008	K - 8	35%	14%	25%	8%
MI	Achieve Charter Academy	3250 Denton Rd	Canton, MI 48188-2110	Van Buren Public Schools	Grand Valley State University	2009	K - 8	83%	71%	76%	60%
NY	Brooklyn Scholars Charter School	2635 Linden Blvd	Brooklyn, NY 11208-4907	NYC Geog. District 19	New York City Department of Education	2009	K - 8	21%	16%	34%	18%
MI	Lansing Charter Academy	3300 Express Ct	Lansing, MI 48910-4370	Lansing Public School District	Bay Mills Community College	2009	K - 8	29%	21%	23%	13%
MI	Quest Charter Academy	24745 Van Bom Rd	Taylor, MI 48180-1221	Taylor School District	Central Michigan University	2009	K - 8	47%	37%	33%	23%
GA	Atlanta Heights Charter School	3712 Martin Luther King Jr Dr SW	Atlanta, GA 30331-3674	Atlanta Public Schools	Georgia Charter Schools Commission	2010	K - 8	17%	32%	16%	28%
NY	Brooklyn Dreams Charter School	259 Parkville Avenue	Brooklyn, NY 11230-1310	NYC Geog. District 22	SUNY Charter Schools Institute	2010	K - 8	25%	34%	41%	41%
CO	Foundations Academy	340 S 45th Avenue	Brighton, CO 80601-4652	Brighton 27J	Brighton School District SD 27J	2010	K - 8	53%	32%	47%	23%
MI	Legacy Charter Academy	4900 E Hildale Street	Detroit, MI 48234-2225	Detroit City School District	Grand Valley State University	2010	K - 8	22%	13%	14%	7%

Academic Performance of NHA-Partner Schools											
On average, over the last three years, NHA-partner schools ranked in the top quartile nationally based on academic growth results. The most recent data available (2014-15) shows that 78% of NHA-partner schools outperform their peers at the local district they would otherwise attend. Research shows that on average students increase their academic performance each year they attend an NHA-partner school (CREDO, 2013). A link to the CREDO study is available here: <a href="https://credo.stanford.edu/pdfs/CGAR%20Growth%20Volume%20II">https://credo.stanford.edu/pdfs/CGAR%20Growth%20Volume%20II</a> .											
State	School	Address	City, State, Zip	Geographic District	Authorizer	Opening Year	Grades Served	NHA-Partner School 14-15 ELA Proficiency	Geographic District 14-15 ELA Proficiency	NHA-Partner School 14-15 Math Proficiency	Geographic District 14-15 Math Proficiency
NY	Riverton Street Charter School	118-34 Riverton Street	St. Albans, NY 11412-4024	NYC Geog. District 29	New York City Department of Education	2010	K - 8	36%	26%	45%	27%
MI	East Arbor Charter Academy	6885 Merritt Road	Ypsilanti, MI 48197-8958	Ypsilanti Community Schools	Grand Valley State University	2011	K - 8	57%	40%	47%	24%
WI	Milwaukee Scholars Charter School	7000 West Florist Ave	Milwaukee, WI 53218-1855	Milwaukee Public Schools	University of Wisconsin-Milwaukee	2011	Y4 - 8	13%	27%	10%	17%
MI	Regent Park Scholars Charter Academy	15865 East 7 Mile	Detroit, MI 48205-2545	Detroit City School District	Lake Superior State University	2011	K - 8	23%	13%	17%	7%
MI	South Canton Scholars Charter Academy	3085 S. Canton Center Rd	Canton, MI 48188-2452	Wayne-Westland Community Schools	Grand Valley State University	2011	K - 8	75%	71%	72%	60%
MI	Plymouth Scholars Charter Academy	48484 N Territorial Road	Plymouth, MI 48170-2850	Plymouth-Canton Community Schools	Bay Mills Community College	2012	K - 8	82%	71%	76%	60%
MI	River City Scholars Charter Academy	944 Evergreen Street SE	Grand Rapids, MI 49507-2051	Grand Rapids Public Schools	Bay Mills Community College	2012	K - 8	18%	25%	14%	16%
MI	South Pointe Scholars Charter Academy	10550 Geddes Road	Ypsilanti, MI 48198-9442	Ypsilanti Community Schools	Northern Michigan University	2012	K - 8	59%	24%	46%	14%
MI	Oakside Scholars Charter Academy	355 Summit Dr	Waterford, MI 48328	Pontiac City School District	Bay Mills Community College	2013	K - 8	34%	15%	25%	10%
NC	Summerfield Charter Academy	5303 US 220 N	Summerfield, NC 27358	Guilford County Schools	North Carolina State Board of Education	2013	K - 8	73%	52%	75%	50%
MI	Grand River Academy	28111 Eight Mile Road	Livonia, MI 48152	Clarenceville School District	Grand Valley State University	2014	K - 7	55%	55%	48%	48%
NC	Wake Forest Charter Academy	1851 Friendship Chapel Road	Wake Forest, NC 27587	Wake County Schools	North Carolina State Board of Education	2014	K - 7	71%	42%	71%	42%
NC	Winterville Charter Academy	4160 Bayswater Rd	Winterville, NC 28590	Pitt County Schools	North Carolina State Board of Education	2015	K - 6	N/A	N/A	N/A	N/A
NC	Gate City Charter Academy	123 Flemingfield Rd	Greensboro, NC 27405	Guilford County Schools	North Carolina State Board of Education	2016	K - 5	N/A	N/A	N/A	N/A
NC	Matthews Charter Academy	2332 Mt. Harmony Church Rd	Matthews, NC 28105	Charlotte-Mecklenburg Schools	North Carolina State Board of Education	2016	K - 6	N/A	N/A	N/A	N/A
The local districts for the schools below do not have proficiency counts at the school level, so the comparisons below are by grade-level.											
State	School	Address	City, State, Zip	Geographic District	Authorizer	Opening Year	Grades Served	NHA-Partner School 14-15 ELA Proficiency	Geographic District 14-15 ELA Proficiency	NHA-Partner School 14-15 Math Proficiency	Geographic District 14-15 Math Proficiency
LA	Inspire Charter Academy (Grade 3)	5454 North Foster Drive	East Baton Rouge, LA 70805-3031	East Baton Rouge Parish	East Baton Rouge Parish School Board	2010	K - 8	37%	59%	48%	58%
	Inspire Charter Academy (Grade 4)							55%	69%	47%	58%
	Inspire Charter Academy (Grade 5)							33%	62%	26%	51%
	Inspire Charter Academy (Grade 6)							61%	66%	40%	51%
	Inspire Charter Academy (Grade 7)							49%	58%	43%	50%
	Inspire Charter Academy (Grade 8)							72%	65%	46%	53%
	Advantage Charter Academy (Grade 3)							58%	44%	60%	67%
LA	Advantage Charter Academy (Grade 4)	14740 Plank Road	Baker, LA 70714	City of Baker School District	Board of Elementary and Secondary Education	2014	K - 7	41%	62%	35%	61%
	Advantage Charter Academy (Grade 5)							53%	58%	53%	43%
	Willow Charter Academy (Grade 3)							32%	62%	31%	68%
LA	Willow Charter Academy (Grade 4)	1818 Northeast Evangeline Thruway	Lafayette, LA 70501	Lafayette Parish	Board of Elementary and Secondary Education	2014	K - 7	47%	74%	32%	69%
	Willow Charter Academy (Grade 5)							38%	67%	28%	62%



**Appendix P:**

**Charter School Required Signature Certification**

**Note:** Outlined below is a list of areas that must be certified by the proposed Board of Directors. Any forms Not Applicable to the proposed charter school indicate below with N/A and provide a brief explanation for providing such response.

Serving on a public charter school board is a position of public trust and board members of a North Carolina public charter school; you are responsible for ensuring the quality of the school's entire program, competent stewardship of public funds, the school's fulfillment of its public obligations, all terms of its charter, and understanding/overseeing all third party contracts with individuals or companies.

- ❖ The selected Board Attorney that he/she has reviewed with the full Board of Directors, listed within the application, all the governance documents and liabilities associated with being on the Board of a Non Profit Corporation.

- Name of the Selected Board Attorney: Donna Rascoe
- Date of Review: September 8, 2016
- Signature of Board Members Present (Add Signature Lines as Needed):

■ [Signature]

■ [Signature]

■ [Signature]

■ \_\_\_\_\_

■ \_\_\_\_\_

■ \_\_\_\_\_

- ❖ The selected Board Auditor that he/she has reviewed with the full Board of Directors, listed within the application, all the items required for the annual audit and 990 preparations.

- Name of the Selected Board Auditor: Plante Moran
- Date of Review: September 8, 2016
- Signature of Board Members Present (Add Signature Lines as Needed):

■ [Signature]

■ [Signature]

■ [Signature]

■ \_\_\_\_\_

■ \_\_\_\_\_

■ \_\_\_\_\_



Appendix P: Required Signed and Notarized Documents

- ❖ If contracting with a CMO/EMO, that the selected management company has reviewed with the full Board of Directors, listed within the application, all the items required and the associated management contract and operations.

- Name of the Contact for Selected EMO/CMO: National Heritage Academies
- Date of Review: September 8, 2016
- Signature of Board Members Present (Add Signature Lines as Needed):

■ [Signature]

■ [Signature]

■ [Signature]

■ [Signature]

■ [Signature]

■ [Signature]

- ❖ If contracting with a financial management service provider that the selected financial service provider has reviewed with the full Board of Directors, listed within the application, all the financial processes and services provided.

- Name of the Contact: Not applicable
- Name of the Selected Financial Service Provider: \_\_\_\_\_
- Date of Review: \_\_\_\_\_
- Signature of Board Members Present (Add Signature Lines as Needed):

■ \_\_\_\_\_

■ \_\_\_\_\_

■ \_\_\_\_\_

■ \_\_\_\_\_

■ \_\_\_\_\_

■ \_\_\_\_\_

The Board of Directors does not plan to contract with a financial management service provider. The Board anticipates that these services will be covered by the management agreement with the EMO.

- ❖ If the proposed Board of Directors, listed within the application, is contracting with a service provider to operate PowerSchool that the service provider has reviewed all of the financial processes and services provided.

- Name of the Contact: National Heritage Academies
- Name of the Selected PowerSchool Service Provider: \_\_\_\_\_
- Date of Review: September 8, 2016
- Signature of Board Members Present (Add Signature Lines as Needed):

■ [Signature]

■ [Signature]

■ [Signature]

■ [Signature]

■ [Signature]

■ [Signature]

**Certification**

I, Nalan Karakaya Mulder, as Board Chair, certify that each Board Member has reviewed and participated in the selection of the individuals and vendors attached to this document as evidenced by the full Board of Directors signatures outlined above. The information I am providing to the North Carolina State Board of Education as Hillside Academy Charter School is true and correct in every respect.

[Signature]  
Signature

Hillside Academy

9/8/2016

Date