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Form 990

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No 1545-0047

2007

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2007 calendar year, or tax year beginning JUL 1, 2007 and ending JUN 30, 2008

B Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Termination
☐ Amended return
☐ Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization

WALDORF EDUCATIONAL ASSOCIATION OF NC

Number and street (or P.O. box if mail is not delivered to street address)

6211 NEW JERICHO ROAD

City or town, state or country, and ZIP + 4

CHAPEL HILL, NC 27516-8171

D Employer identification number

56-1379068

E Telephone number

(919) 967-1858

F Accounting method ☐ Cash ☒ Accrual
☐ Other (specify) ▶

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter number of affiliates ▶ N/A

H(c) Are all affiliates included? ☐ Yes ☒ No
(If "No," attach a list.)H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I Group Exemption Number ▶ N/A

M Check ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

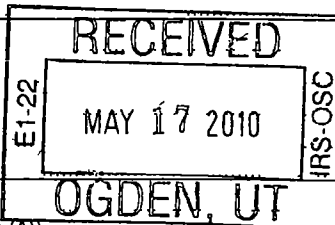
G Website: WWW.EMERSONWALDORF.ORG

J Organization type (check only one) ☒ 501(c) (3) (insert no) ☐ 4947(a)(1) or ☐ 527K Check here ☐ if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 2,244,200.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

1 Contributions, gifts, grants, and similar amounts received.					
a Contributions to donor advised funds	1a				
b Direct public support (not included on line 1a)	1b	180,995.			
c Indirect public support (not included on line 1a)	1c				
d Government contributions (grants) (not included on line 1a)	1d				
e Total (add lines 1a through 1d) (cash \$ 180,995. noncash \$)	1e	180,995.			
2 Program service revenue including government fees and contracts (from Part VII, line 93)	2	1,944,858.			
3 Membership dues and assessments	3				
4 Interest on savings and temporary cash investments	4				
5 Dividends and interest from securities	5	7,515.			
6 a Gross rents SEE STATEMENT 1	6a	4,875.			
b Less: rental expenses	6b				
c Net rental income or (loss). Subtract line 6b from line 6a	6c	4,875.			
7 Other investment income (describe ▶)	7				
8 a Gross amount from sales of assets other than inventory	(A) Securities	(B) Other			
b Less: cost or other basis and sales expenses	8a				
c Gain or (loss) (attach schedule)	8b				
d net gain or (loss). Combine line 8c, columns (A) and (B)	8c				
9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>	9d				
a Gross revenue (not including \$ 0. of contributions reported on line 1b)	9a	41,067.			
b Less: direct expenses other than fundraising expenses	9b	31,069.			
c Net income or (loss) from special events. Subtract line 9b from line 9a	9c	9,998.			
10 a Gross sales of inventory, less returns and allowances	10a	215.			
b Less: cost of goods sold	10b				
c Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	10c	215.			
11 Other revenue (from Part VII, line 103)	11	64,675.			
12 Total revenue Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12	2,213,131.			
13 Program services (from line 44, column (B))	13	1,768,271.			
14 Management and general (from line 44, column (C))	14	623,392.			
15 Fundraising (from line 44, column (D))	15	77,118.			
16 Payments to affiliates (attach schedule)	16				
17 Total expenses Add lines 16 and 44, column (A)	17	2,468,781.			
18 Excess or (deficit) for the year. Subtract line 17 from line 12	18	-255,650.			
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	1,436,350.			
20 Other changes in net assets or fund balances (attach explanation)	20	217,519.			
21 Net assets or fund balances at end of year Combine lines 18, 19, and 20	21	1,398,219.			

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LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> • noncash \$ <u>0</u> .) If this amount includes foreign grants, check here <input type="checkbox"/>				
22b Other grants and allocations (attach schedule) (cash \$ <u>0</u> • noncash \$ <u>0</u> .) If this amount includes foreign grants, check here <input type="checkbox"/>				
23 Specific assistance to individuals (attach schedule)				
24 Benefits paid to or for members (attach schedule)				
25a Compensation of current officers, directors, key employees, etc. listed in Part V-A	22,730.	18,184.	3,637.	909.
b Compensation of former officers, directors, key employees, etc. listed in Part V-B	0.	0.	0.	0.
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
26 Salaries and wages of employees not included on lines 25a, b, and c	1,180,833.	944,667.	188,933.	47,233.
27 Pension plan contributions not included on lines 25a, b, and c	1,793.	1,434.	287.	72.
28 Employee benefits not included on lines 25a - 27	208,981.	167,185.	33,437.	8,359.
29 Payroll taxes	106,479.	85,183.	17,037.	4,259.
30 Professional fundraising fees				
31 Accounting fees				
32 Legal fees				
33 Supplies	63,528.	12,447.	51,081.	
34 Telephone				
35 Postage and shipping				
36 Occupancy	46,998.	37,598.	7,520.	1,880.
37 Equipment rental and maintenance	84,882.	67,906.	13,581.	3,395.
38 Printing and publications				
39 Travel	46,287.	43,868.	2,419.	
40 Conferences, conventions, and meetings	11,990.		11,990.	
41 Interest	64,757.	51,806.	10,361.	2,590.
42 Depreciation, depletion, etc (attach schedule)	73,048.	58,438.	11,688.	2,922.
43 Other expenses not covered above (itemize)				
a				
b				
c				
d				
e				
f				
g SEE STATEMENT 5	556,475.	279,555.	271,421.	5,499.
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	2,468,781.	1,768,271.	623,392.	77,118.

Joint Costs. Check ☐ if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?

Yes ☐ No ☒If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A; (ii) the amount allocated to Program services \$ N/A;(iii) the amount allocated to Management and general \$ N/A; and (iv) the amount allocated to Fundraising \$ N/A

Part III Statement of Program Service Accomplishments (See the instructions)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ► **SEE STATEMENT 6**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a OPERATE A WALDORF SCHOOL (NURSERY-12TH GRADE) TOTAL ENROLLMENT AT YEAR-END WAS 255

(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐

1,768,271.

b

(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐

c

(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐

d

(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐

e Other program services (attach schedule)

(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐

f Total of Program Service Expenses (should equal line 44, column (B), Program services) ► **1,768,271.**

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Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	238,806.	45	306,178.
	46 Savings and temporary cash investments	250,400.	46	173,663.
	47 a Accounts receivable	47a 307,218.		
	b Less allowance for doubtful accounts	47b 102,279.	47c	204,939.
	48 a Pledges receivable	48a		
	b Less allowance for doubtful accounts	48b	48c	
	49 Grants receivable		49	
	50 a Receivables from current and former officers, directors, trustees, and key employees		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)		50b	
	51 a Other notes and loans receivable	51a		
	b Less: allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use	6,239.	52	26,727.
	53 Prepaid expenses and deferred charges	3,541.	53	23,537.
	54 a Investments - publicly-traded securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54a	
	b Investments - other securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54b	
Liabilities	55 a Investments - land, buildings, and equipment basis	55a		
	b Less accumulated depreciation	55b	55c	
	56 Investments - other		56	
	57 a Land, buildings, and equipment basis	57a 3,009,611.		
	b Less accumulated depreciation	57b 436,249.	2,415,984.	57c 2,573,362.
	58 Other assets, including program-related investments (describe <input type="checkbox"/> SEE STATEMENT 7)	17,745.	58	4,736.
	59 Total assets (must equal line 74) Add lines 45 through 58	3,375,988.	59	3,313,142.
	60 Accounts payable and accrued expenses	230,333.	60	322,516.
	61 Grants payable		61	
	62 Deferred revenue	665,326.	62	456,966.
Net Assets or Fund Balances	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable	1,043,979.	64b	1,135,441.
	65 Other liabilities (describe <input type="checkbox"/>)		65	
	66 Total liabilities. Add lines 60 through 65	1,939,638.	66	1,914,923.
	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	1,033,985.	67	1,063,514.
68 Temporarily restricted	402,365.	68	334,705.	
69 Permanently restricted		69		
Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74				
70 Capital stock, trust principal, or current funds		70		
71 Paid-in or capital surplus, or land, building, and equipment fund		71		
72 Retained earnings, endowment, accumulated income, or other funds		72		
73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	1,436,350.	73	1,398,219.	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	3,375,988.	74	3,313,142.	

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instructions)

Part IV-B		Reconciliation of Expenses per Audited Financial Statements With Expenses per Return	
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Part V-A **Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) (See the instructions.)

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Yes	No
-----	----

- | Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.) | |
|---|--|
| | |

Part VI	Other Information <i>(See the instructions)</i>	Yes	No
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Part VI Other Information (continued)

		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III.)		
82b	N/A		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?		
83b	N/A		
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
84b	N/A		
85 a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?		
85b	N/A		
	If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		
c	Dues, assessments, and similar amounts from members		
85c	N/A		
d	Section 162(e) lobbying and political expenditures		
85d	N/A		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
85e	N/A		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85f	N/A		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
85g	N/A		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		
85h	N/A		
86	501(c)(7) organizations. Enter a Initiation fees and capital contributions included on line 12		
86a	N/A		
b	Gross receipts, included on line 12, for public use of club facilities		
86b	N/A		
87	501(c)(12) organizations. Enter a Gross income from members or shareholders		
87a	N/A		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
87b	N/A		
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI		X
88b			
89 a	501(c)(3) organizations. Enter Amount of tax imposed on the organization during the year under section 4911 <u>0.</u> ; section 4912 <u>0.</u> ; section 4955 <u>0.</u>		
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		X
89b			
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <u>0.</u>		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization <u>0.</u>		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
89e			
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
89f			
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? N/A		
89g			
90 a	List the states with which a copy of this return is filed <u>NC</u>		
b	Number of employees employed in the pay period that includes March 12, 2007	90b	55
91 a	The books are in care of <u>KIM ANDERSON</u> Telephone no. <u>919-964-1858</u>		
	Located at <u>6211 NEW JERICO RD, CHAPEL HILL, NC</u> ZIP + 4 <u>27516-8171</u>		
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)? If "Yes," enter the name of the foreign country <u>N/A</u>	91b	X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		

Part VI Other Information (continued) Yes ☐ No ☒

- c** At any time during the calendar year, did the organization maintain an office outside of the United States? 91c ☐ ☒
 If "Yes," enter the name of the foreign country N/A
- 92** Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here ☐
 and enter the amount of tax-exempt interest received or accrued during the tax year 92 ☐ N/A

Part VII Analysis of Income-Producing Activities (See the instructions.)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue					
a TUITION AND FEES					1,802,662.
b OTHER STUDENT REVENUE					97,359.
c FACILITY MAINTENANCE FEE					33,543.
d PARENT ORGANIZATION					11,294.
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	7,515.	
97 Net rental income or (loss) from real estate					
a debt-financed property	532000	4,875.			
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					9,998.
102 Gross profit or (loss) from sales of inventory	452000	215.			
103 Other revenue					
a OTHER FEES AND INCOME					64,675.
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		5,090.		7,515.	2,019,531.
105 Total (add line 104, columns (B), (D), and (E))					2,032,136.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	SEE STATEMENT 9

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No
- Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

Part XI**Information Regarding Transfers To and From Controlled Entities.** Complete only if the organization is a

controlling organization as defined in section 512(b)(13)

N/A

106 Did the reporting organization **make** any transfers **to** a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- ----- -----			
b	----- ----- -----			
c	----- ----- -----			
Totals				

107 Did the reporting organization **receive** any transfers **from** a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity

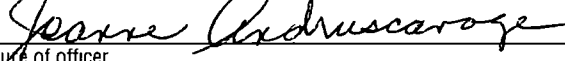
Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- ----- -----			
b	----- ----- -----			
c	----- ----- -----			
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No

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.

Please Sign Here			Date <u>5-5-10</u>	
	Signature of officer JOANNE ANDRUSCAVAGE, DIRECTOR OF ADMINISTRATION Type or print name and title			
Paid Preparer's Use Only	Preparer's signature	ANDREA WODELL EASON	Date	<u>5/3/10</u>
	Firm's name (or yours if self-employed), address, and ZIP + 4	BLACKMAN & SLOOP, CPAS, P.A. 1414 RALEIGH RD, SUITE 300 CHAPEL HILL, NC 27517		Check if self- employed <input type="checkbox"/>
		Preparer's SSN or PTIN (See Gen. Inst. X)		EIN <input type="checkbox"/>
		Phone no. (919) 942-8700		

Form 990 (2007)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information-(See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047

2007

Name of the organization

WALDORF EDUCATIONAL ASSOCIATION OF NC

Employer identification number

56 1379068

Part I

Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

Total number of other employees paid over \$50,000 ▶

0

Part II-A

Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services ▶

0

Part II-B

Compensation of the Five Highest Paid Independent Contractors for Other Services

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of other contractors receiving over \$50,000 for other services ▶

0

Part III **Statements About Activities** (See page 2 of the instructions.)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities	1	X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e Transfer of any part of its income or assets?	2e	X
3 a Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.)	3a	X
b Did the organization have a section 403(b) annuity plan for its employees?	3b	X
c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement	3c	X
d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d	X
4 a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g	4a	X
b Did the organization make any taxable distributions under section 4966?	4b	N/A
c Did the organization make a distribution to a donor, donor advisor, or related person?	4c	N/A
d Enter the total number of donor advised funds owned at the end of the tax year	►	N/A
e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year	►	N/A
f Enter the total number of separate funds or accounts owned at the end of the year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts	►	0.
g Enter the aggregate value of assets in all funds or accounts included on line 4f at the end of the tax year	►	0.

Schedule A (Form 990 or 990-EZ) 2007

Part IV Reason for Non-Private Foundation Status (See pages 4 through 8 of the instructions.)I certify that the organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☒ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ►
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ 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 charitable, etc., 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). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:
☐ Type I ☐ Type II ☐ Type III-Functionally Integrated ☐ Type III-Other

Provide the following information about the supported organizations (See page 8 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total ►					

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 8 of the instructions.)

Schedule A (Form 990 or 990-EZ) 2007

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.** N/A
Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	0.	0.	0.	0.	0.
24 Line 23 minus line 17					
25 Enter 1% of line 23					
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2003 through 2006 exceeded the amount shown in line 26a. Do not file this list with your return Enter the total of all these excess amounts					
c Total support for section 509(a)(1) test: Enter line 24, column (e)					
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____					
e Public support (line 26c minus line 26d total)					
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return Enter the sum of such amounts for each year:					
(2006) (2005) (2004) (2003)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:					
(2006) (2005) (2004) (2003)					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					
d Add: Line 27a total _____ and line 27b total _____					
e Public support (line 27c total minus line 27d total)					
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Part V Private School Questionnaire (See page 9 of the instructions.)

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 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?	X	
30 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?	X	
31 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, attach a separate statement.) ON WEBSITE AND IN HANDBOOKS AND BROCHURES	X	
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)	X	
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		X
34 a Does the organization receive any financial aid or assistance from a governmental agency?		X
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		X
35 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," attach an explanation	X	

Schedule A (Form 990 or 990-EZ) 2007

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 11 of the instructions.)**N/A**(To be completed **ONLY** by an eligible organization that filed Form 5768)Check ☒ **a** ☐ if the organization belongs to an affiliated group. Check ☐ **b** ☐ if you checked "a" and "limited control" provisions apply.**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

	(a) Affiliated group totals	(b) To be completed for all electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	N/A
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40	
41 Lobbying nontaxable amount. Enter the amount from the following table -		
If the amount on line 40 is -		
Not over \$500,000	20% of the amount on line 40	
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
Over \$17,000,000	\$1,000,000	
The lobbying nontaxable amount is -		
42 Grassroots nontaxable amount (enter 25% of line 41)	42	
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 13 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(e))					0.
47 Total lobbying expenditures					0.
48 Grassroots nontaxable amount					0.
49 Grassroots ceiling amount (150% of line 48(e))					0.
50 Grassroots lobbying expenditures					0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 14 of the instructions.)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines **c** through **h**)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (Add lines **c** through **h**)

Yes	No	Amount
		0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

FORM 990	RENTAL INCOME	STATEMENT	1
KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME	
ROOM RENTAL FEES	1	4,875.	
TOTAL TO FORM 990, PART I, LINE 6A		4,875.	

FORM 990	SPECIAL EVENTS AND ACTIVITIES				STATEMENT	2
DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME OR (LOSS)	
HOLIDAY FAIRE	12,696.		12,696.	3,065.	9,631.	
GALA	14,831.		14,831.	6,654.	8,177.	
SCRIP	13,540.		13,540.	21,350.	-7,810.	
TO FM 990, PART I, LINE 9	41,067.		41,067.	31,069.	9,998.	

FORM 990

INCOME AND COST OF GOODS SOLD
INCLUDED ON PART I, LINE 10

STATEMENT 3

INCOME

1. GROSS RECEIPTS	215	
2. RETURNS AND ALLOWANCES		
3. LINE 1 LESS LINE 2		215
4. COST OF GOODS SOLD (LINE 13)		
5. GROSS PROFIT (LINE 3 LESS LINE 4)		215

COST OF GOODS SOLD

6. INVENTORY AT BEGINNING OF YEAR	6,239	
7. MERCHANDISE PURCHASED	20,488	
8. COST OF LABOR		
9. MATERIALS AND SUPPLIES		
10. OTHER COSTS		
11. ADD LINES 6 THROUGH 10		26,727
12. INVENTORY AT END OF YEAR	26,727	
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12). .		

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	4
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DESCRIPTION	AMOUNT
VARIOUS BALANCE SHEET ADJUSTMENTS TO ADJUST NUMBERS TO REFLECT OPENING BALANCE AUDIT PERFORMED FOR FISCAL YEAR 6/30/09.	217,519.
TOTAL TO FORM 990, PART I, LINE 20	217,519.

FORM 990	OTHER EXPENSES	STATEMENT	5
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DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
ADVERTISING AND MARKETING	24,854.		24,854.	
BANK FEES AND PENALTIES	53,528.		53,528.	
INSURANCE	24,143.	19,314.	3,863.	966.
OTHER/MISC	69,518.	18,950.	46,035.	4,533.
OUTSIDE SERVICES	298,416.	241,291.	57,125.	
BAD DEBT	86,016.		86,016.	
TOTAL TO FM 990, LN 43	556,475.	279,555.	271,421.	5,499.

FORM 990	STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE PART III	STATEMENT	6
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EXPLANATION

ENCOURAGE AND PROMOTE INDEPENDENT THINKING AND ACADEMIC EXCELLENCE.

FORM 990	OTHER ASSETS	STATEMENT	7
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DESCRIPTION	BEGINNING OF YEAR	END OF YEAR
SCRIP GIFT CARDS	14,815.	0.
SALES TAX REFUND RECEIVABLE	2,930.	4,686.
DEPOSIT	0.	50.
TOTAL TO FORM 990, PART IV, LINE 58	17,745.	4,736.

FORM 990 PART V-A - LIST OF CURRENT OFFICERS, DIRECTORS, STATEMENT 8
 TRUSTEES AND KEY EMPLOYEES

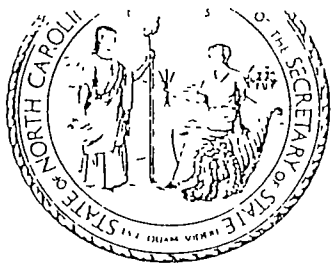
NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
DEE ANNE LAMB C/O 6211 NEW JERICO ROAD CHAPEL HILL, NC 27516	PRESIDENT 1.00	0.	0.	0.
NANCY BALASUBRAMIAN C/O 6211 NEW JERICO ROAD CHAPEL HILL, NC 27516	MEMBER 1.00	0.	0.	0.
ROBERT DUROVICH C/O 6211 NEW JERICO ROAD CHAPEL HILL, NC 27516	TREASURER 1.00	0.	0.	0.
ALICE ARMSTRONG C/O 6211 NEW JERICO ROAD CHAPEL HILL, NC 27516	VICE-PRESIDENT 1.00	0.	0.	0.
JAMIE COX C/O 6211 NEW JERICO ROAD CHAPEL HILL, NC 27516	MEMBER 1.00	0.	0.	0.
INGEBORG BOESCH C/O 6211 NEW JERICO ROAD CHAPEL HILL, NC 27516	MEMBER 1.00	0.	0.	0.
AMY KNIGHT C/O 6211 NEW JERICO ROAD CHAPEL HILL, NC 27516	MEMBER 1.00	0.	0.	0.
JOYCE FELDER C/O 6211 NEW JERICO ROAD CHAPEL HILL, NC 27516	INTERIM CO-ADMINISTRATOR 20.00	15,050.	0.	0.
LEIGH MATTHEWS C/O 6211 NEW JERICO ROAD CHAPEL HILL, NC 27516	SECRETARY 1.00	0.	0.	0.
CINDY DOTY C/O 6211 NEW JERICO ROAD CHAPEL HILL, NC 27516	INTERIM CO-ADMINISTRATOR 20.00	7,680.	0.	0.
MARK HULBERT C/O 6211 NEW JERICO ROAD CHAPEL HILL, NC 27516	MEMBER 1.00	0.	0.	0.

WALDORF EDUCATIONAL ASSOCIATION OF NC		56-1379068		
MIKE SENKPIEL	MEMBER			
C/O 6211 NEW JERICO ROAD	1.00	0.	0.	0.
CHAPEL HILL, NC 27516				
CHARLIE VILES	MEMBER			
C/O 6211 NEW JERICO ROAD	1.00	0.	0.	0.
CHAPEL HILL, NC 27516				
TOTALS INCLUDED ON FORM 990, PART V-A		22,730.	0.	0.

FORM 990	PART VIII - RELATIONSHIP OF ACTIVITIES TO ACCOMPLISHMENT OF EXEMPT PURPOSES	STATEMENT	9
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LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93A	TUITION FOR SCHOOL
93B	SPORTS AND AFTER SCHOOL FEES
93C	ONE-TIME PAYMENT PER FAMILY FOR MAINTENANCE OF FACILITIES
93D	DUES FOR THE PARENT ORGANIZATION WHICH ORGANIZES VARIOUS ACTIVITIES
101	VARIOUS FUNDRAISING EVENTS PUT ON BY THE SCHOOL AND STUDENTS
103A	LATE FEES AND INTEREST RELATED TO TUITION PAYMENTS

State of North Carolina



Department
of the
Secretary of State

To all to whom these presents shall come, Greeting:

I, Thad Eure, Secretary of State of the State of North Carolina, do hereby certify the following and hereto attached (3 sheets) to be a true copy of

ARTICLES OF INCORPORATION

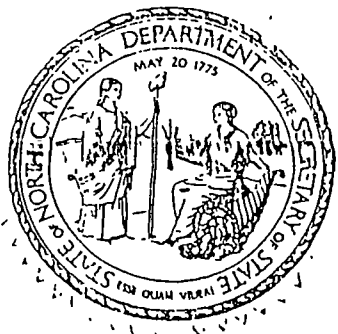
OF

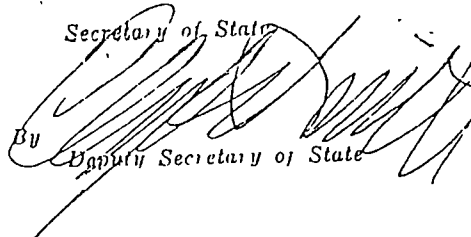
THE WALDORF EDUCATIONAL ASSOCIATION OF NORTH CAROLINA, INC.

and the probates thereon, the original of which was filed in this office on the 17th day of January, 1983, after having been found to conform to law.

In Witness Whereof, I have hereunto set my hand and affixed my official seal.

Done in Office, at Raleigh, this 17th day of January, in the year of our Lord 1983.



Secretary of State
By  Deputy Secretary of State

ARTICLES OF INCORPORATION

OF

~~The Waldorf Educational Association of North Carolina, Inc.~~
(Name of Corporation)

A NON-PROFIT CORPORATION

We, the undersigned natural persons of the age of twenty-one years or more, acting as incorporators for the purpose of creating a non-profit corporation under the laws of the State of North Carolina, as contained in Chapter 55A of the General Statutes of North Carolina, entitled "Non-Profit Corporation Act", and the several amendments thereto, do hereby set forth:

1. The name of the corporation is The Waldorf Educational Association of
North Carolina, Inc.

2. The period of duration of the corporation shall be perpetual
(May be perpetual or for a limited period)

3. The purposes for which the corporation is organized are exclusively educational, literary, and charitable. For such purposes, the Corporation is to make distributions to organizations that are in harmony with the principles and philosophies given by Rudolf Steiner and that qualify at that time as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law). More specifically, the purposes for which the corporation is organized are:

A. To encourage and sponsor educational, literary and charitable activities in North Carolina based on the principles and philosophies given by Rudolf Steiner, including activities within the arts.

B. To conduct courses of study and offer lectures, demonstrations, workshops, exhibitions and performances; to distribute written materials; and to perform other similar activities that inform the public about the aforementioned principles.

C. To help found independent autonomous endeavors based on the aforementioned principles, such as Waldorf schools and adult education centers.

D. To solicit funds, including capital fund raising, in order to build schools and/or educational centers; to apply the net proceeds of all sums received to establish or operate such schools, centers, or other activities that expand and develop the foregoing purposes.

4. The corporation is to have the following class or classes of members: (If there are to be no members, so state.)

The corporation shall have members which may be divided into such categories as shall be provided in the bylaws. All members shall be accepted, appointed, elected, or designated in the manner provided in the bylaws. Membership in the corporation and participation in all its activities shall be open to all individuals regardless of creed, race, national origin, socioeconomic status or gender.

5. Directors of the corporation shall be elected ~~by the following organization~~ in the manner and for the terms provided in the bylaws.

6. The address of the initial registered office of the corporation is as follows:

Street address, (if none, so state) Route 1, Box 161, Mt. Sinai Road,

City or town Durham, North Carolina 27705

County Orange

The name of the initial registered agent of the corporation at the above address is

Wig. Wierblich



7. The number of directors constituting the initial board of directors shall be five (5), and the names and addresses (including street and number, if any) of the persons who are to serve as directors until the first meeting of the corporation or until their successors are elected and qualified are:

NAME	STREET ADDRESS (If none, so state)	CITY OR TOWN
Ruth Goslin	Route 1, Box 161	Durham, North Carolina 27705
Robert Mays	Route 2, Box 476AA	Chapel Hill, North Carolina 27514
Eve Olive	Route 1, Box 166	Durham, North Carolina 27705
Barbara Shell	141 Windsor Circle	Chapel Hill, North Carolina 27514
Olga Wierbicki	Route 1, Box 161	Durham, North Carolina 27705

8. The names and addresses (including street and number, if any) of all the incorporators are:

NAME	STREET ADDRESS (If none, so state)	CITY OR TOWN
Ruth Goslin	Rt. 1, Box 161	Durham, North Carolina 27705
Robert Mays	Rt. 2, Box 476AA	Chapel Hill, North Carolina 27514
Suzanne Mays	Rt. 2, Box 476AA	Chapel Hill, North Carolina 27514
Eve Olive	Rt. 1, Box 166	Durham, North Carolina 27705
Barbara Shell	141 Windsor Circle	Chapel Hill, North Carolina 27514
David Shreff	141 Windsor Circle	Chapel Hill, North Carolina 27514
Renate Wend	1723 James St.	Durham, North Carolina 27707
Olga Wierbicki	Rt. 1, Box 161	Durham, North Carolina 27705

9. In addition to the powers granted corporations under the laws of the State of

North Carolina, the corporation shall have full power and authority to: not applicable

10. No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, directors, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article Third hereof. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law) or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law).

Upon the dissolution of the corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of all of the assets of the corporation exclusively for the purposes of the corporation in such manner, or to such organization or organizations organized and operated exclusively for educational, literary, religious, scientific or charitable purposes as shall at the time qualify as an exempt organization or organizations under section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law), as the Board of Directors shall determine. Any such assets not so disposed of shall be disposed of by the Court of Common Pleas of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

The order of preference of eligible organization(s) to be considered is as follows: 1) North Carolina organization(s) that are consistent with the Purposes of the Corporation, 2) non-profit organization(s) that are consistent with the Purposes of the Corporation, 3) either the Association of Waldorf Schools in North America, Inc., or the Anthroposophical Society in America, Inc., provided that the above are organized and operated exclusively for educational, literary, charitable, scientific, or religious purposes as shall at the time qualify as an exempt organization(s) under section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law).



IN TESTIMONY WHEREOF, we have hereunto set our hands, this the 8th day
of January, A.D. 1983.

Renate Wend
Ruth Goslin
Suzanne Mays

Olga Wierbicki
Barbara Shell
Eve Olive

STATE OF North Carolina
COUNTY OF Orange

This is to certify that on the 8th day of January, A.D. 1983, before
me, a Notary Public personally appeared:

Ruth Goslin

Eve Olive

Renate Wend

Robert Mays

Barbara Shell

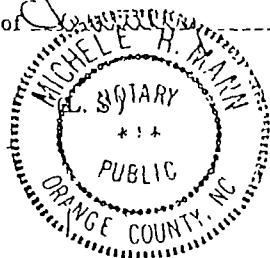
Olga Wierbicki

Suzanne Mays

David Shell

who, I am satisfied, are the persons named in and who executed the foregoing Article of Incorporation, and I having first made known to them the contents thereof, they did each acknowledge that they signed and delivered the same as their voluntary act and deed for the uses and purposes therein expressed.

In Testimony Whereof, I have hereunto set my hand and official seal, this the 8th day
of January, A.D. 1983.



Michele H. Mann

My Commission Expires August 3, 1986

*Insert any provisions desired to be included in the Article of Incorporation such as regulation of Internal affairs of the corporation, any matters required to be set forth in the by-laws, etc. See Chapter 55A of the General Statutes

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**Southern Association of Independent Schools
Southern Association of Colleges and Schools**

SAIS-SACS Accreditation

VISIT REPORT

for

Emerson Waldorf School

6211 New Jericho Road, Chapel Hill, NC 27516-8171

Joanne Andruscavage, School Administrator

joanne@emersonwaldorf.org

919.667-7993

Leigh Matthews, Board Chair

lmatthews@intrex.net

919.740-3920

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Scott L. Hutchinson, Visiting Team Chair

President / Webb School of Knoxville

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Southern Association of Independent Schools Southern Association of Colleges and Schools **A History of SAIS-SACS Accreditation**

SAIS and SACS member schools are part of a remarkable history of quality assurance in education

SAIS began its organizational life in 1903 as the “Mid-South Association of Independent Schools,” providing training for teachers in private schools and some early public schools in the southeastern states. In 1953, another organization began as the Southern Association of Independent Schools, providing a forum for independent school administrators to work with public schools through SACS and to contribute to the larger interest in accreditation in the southeast. MAIS and SAIS merged in 1986 to form the present SAIS, with an emphasis on accreditation through SACS for independent schools and professional development for administrators, trustees, and teachers. Today, SAIS works to help both established and emerging schools approach these issues with creativity and innovation. Working at the state, regional, and national levels, SAIS serves and strengthens member schools through the promotion of the highest quality educational standards and ethical conduct.

Established in 1895, the Southern Association of Colleges and Schools (commonly referred to as SACS) is a non-governmental, voluntary organization that accredits more than 13,000 public and non-public institutions from early childhood through university. Since its inception, SACS has served the educational community by dedicating its mission to helping schools improve student learning. Today, SACS is the largest accrediting agency in the world and is one of only six agencies that accredit both public and nonpublic educational institutions.

The current partnership offers schools a process for achieving SAIS-SACS accreditation. In today’s world of accountability in schooling, accreditation serves as a critical component of a school’s demonstrated effectiveness and ability to provide successful schooling for children. A school that is able to achieve accreditation demonstrates a commitment to a process that requires the school to meet a set of rigorous, research-based standards, to engage in a program of continuous school improvement; and to demonstrate quality assurance to its stakeholders through self-evaluation and peer review. SAIS-SACS accreditation provides schools access to an integrated network of services and technical assistance that supports every school’s ability to identify and meet its goals for improving student performance and the teaching and learning process.

A SAIS-SACS accredited school is part of an international network of accredited schools which have demonstrated success in educating children. As such, SAIS-SACS accreditation is recognized throughout the world as a symbol of quality in education for students and teachers.

To earn accreditation, schools must meet quality standards, be evaluated by an outside group of peer professionals, and implement a school plan focused on strategic improvement and student performance. Accreditation is voluntary and must be renewed each year.

Roster of Team Members

Chair

Scott Hutchinson
President
Webb School of Knoxville
9800 Webb School Drive
Knoxville, TN 37923
scott_hutchinson@webbschool.org
865.291-3831

Team Members

Ms Colleen Everhart
High School Chair/Faculty
Chicago Waldorf School
1300 West Loyola Avenue
Chicago, IL 60626
ceverhart@chicagowaldorf.org
773.465-2662

Mr John Potter
Head of School
New School of Northern Virginia
9431 Silver King Court
Fairfax, VA 22031
johnp@newschoolva.com
703.691-3040

Mr. Larry Peevy
President
Tallulah Falls School
PO Box 10
Tallulah Falls, GA 30573
lpeevey@tfs pvt k12.ga.us
706 754-0400 x5111

Ms. Elizabeth Williams
K-3 Lead Teacher
Cliff Valley School
2426 Clairmont Rd. NE
Atlanta, GA 30329-3330
ewilliams@cliffvalleyschool.org
678.302-1302

The Review

A team representing SAIS and SACS conducted an on-site visit to review this school's self-study and standards compliance. The team was comprised of team members whose diverse independent school backgrounds provided an array of expertise. The visiting team sought the answers to these four critical questions within the framework of the school's self-study. The following pages contain the findings.

In conducting the on-site reviews, the visiting team was responsible for:

- 1 Assessing the adequacy of the self-study process,
- 2 Identifying strengths of the school deserving commendation,
- 3 Developing recommendations that may help to strengthen the programs of the school,
- 4 Assessing compliance with the standards of SAIS-SACS;
- 5 Developing a written report of the findings

To fulfill the team's responsibilities, team members:

- 1 Reviewed documentation provided by the school,
- 2 Conducted interviews with board members, parents, school personnel, students, and community members,
- 3 Applied the standards for accreditation;
- 4 Developed a draft of commendations and recommendations;
- 5 Contributed to the content and focus of the written report;
- 6 Provided input as to the determination of accreditation.

The primary focus of the self-study process is to demonstrate the capacity of a school to meet the requirements for accreditation. A typical self-study consists of:

- Analysis and response to accreditation standards;
- Identification and demonstration of a continuous process of improvement;
- Implementation of methods that provide for quality assurance.

The study addresses four critical questions.

1. **PROFILE:** *Where is the school today?* The PROFILE should include clear, comprehensive information reflecting current student performance data, stakeholder perspectives, community characteristics, and analysis of strengths and limitations in the areas of student learning and school performance.
2. **VISION:** *Where does the school want to go?* The VISION is a clear, compelling purpose communicated through the school's vision and mission statements, beliefs, and core values.
3. **PLAN:** *What is the plan to get there?* The PLAN should be based on an analysis of pertinent data, research of best practices, and alignment with generally-accepted expectations for student learning at schools with similar missions.
4. **RESULTS:** *How will the school know when it has accomplished its plan?* The RESULTS are documented evidence demonstrating successful implementation of strategies that resulted in accomplishment of the school's mission and student achievement gains related to the school's mission.

The Self-Study

Emerson Waldorf School in Chapel Hill, North Carolina (hereinafter referred to as EWS) is an Early Childhood through 12th grade school that is a fully sponsored member of the Association of Waldorf Schools of North America. The school enrolls 235 students, has a full-time faculty numbering 22, offers a curriculum with a rich blend of academics and arts, and has an annual budget of \$2.28 million.

The school began in 1984 with 28 students in grades K-3 renting space in a local church. By 1987, the school's enrollment had swelled to 146 students in grades K through 8, and the initial 15 acres of the present campus were purchased along with the first classroom building. Over the next fifteen years, additional acres continued to be acquired and structures continued to be built or renovated, culminating in the construction of the high school building in the fall of 2003 and the addition of a Nursery School and Morning Garden Parent-Child program in 2006. Today the school sits on 54 acres, including a farm that provides both playing fields and the land to support a farm and a gardening program. This year's graduating class - the fifth in the school's young history - will include 12 students.

It was readily apparent to the visiting team that on numerous fronts EWS's best days are on the near horizon. The impressive effort on the strategic plan of 2009 and especially the rigorous introspection and endless discussions that proved the foundation for this first self-study appear to have crystallized and formalized some important policies and programs and have added a welcome sense of permanence and stability to the school. EWS is still a young school in many ways, but much of the recent planning and codification of practices have helped issue in a stage of maturity in the school that is attractive.

That 2010-2015 strategic plan (begun in the spring of 2009) was divided into two phases, one that could be accomplished on a more immediate basis and one that required significant additional funding. The first phase focused on three general areas: enriching the professional culture at the school and expanding and enhancing a whole host of existing programs; maintaining and increasing the sustainability of the school, and enriching the community culture. The second phase addressed four general challenges: further developing new programs and hiring the faculty to administer those programs; improving facilities; strengthening administration, and developing a financial plan to sufficiently support the aspirations articulated in the plan.

The self-study is also a document that has and will continue to prove especially useful as a guiding map in the months and years ahead. The data from the myriad surveys reveal much about how the community perceives various aspects of the school, and the conversations among the various constituent groups - especially as they related to curriculum and school policies - will provide a framework for continued improvement.

The visiting team recognizes and commends both the significant progress that has occurred in a wide array of areas in the last few years at the school and the work done previously to make possible these recent accomplishments. Both the Administrator and the College of Teachers deserve special mention for their work and successes in these areas.

PROFILE

Emerson Waldorf School's *Who Are We* section and portions of the *What We Do* section of the self-study provide comprehensive insight into all aspects of where the school is today. Survey results and the testing data reflect broad and deep support both for what the school is becoming and the kind of student that it is graduating.

Commendations:

The visiting team commends EWS for

- Engendering an enthusiasm and expression of mutual respect evident among the members of the faculty, students, and staff as observed by the visiting team during formal and informal conversations
- Developing an EC-12th grade curriculum that integrates both the academics and the arts with experiential learning in an age-appropriate blend
- Developing a faculty of experienced, trained Waldorf teachers
- Creating a well-established Early Childhood and Grade School that can provide the foundation for further developing a high school
- Providing an atmosphere where faculty, staff, and students feel safe and valued
- Implementing a Professional Development Process that is based on Peer Review and Evaluation
- Developing a Social Inclusion Program that strives to promote social responsibility in the community
- Strengthening the college guidance process in the high school
- Creating a healthy, collaborative relationship between the faculty, administration, and Board of Trustees
- Creating and sustaining a website that provides valuable school information to all stakeholder groups
- Communicating effectively with parents regarding the academic progress and overall development of their children
- Providing data to the visiting committee that was thorough and providing meaningful and useful information to the school community to be used for monitoring initiatives for school improvement
- Adding a Service Learning component to the Senior Trip

- Implementing with enthusiasm the festivals which annually bind the school together, especially the year-beginning and year-ending candle passing ceremonies
- Hiring and supporting a School Administrator who appears to be extremely active and constructive in linking the various circles of responsibilities at the school

Recommendations:

The visiting team recommends that EWS consider:

- Strengthening the remedial and tutoring program in order to provide sufficient services for students
- Making a concerted, ongoing effort to obtain feedback from alumni evaluating their experience at EWS in terms of how well it prepared them for their college academic challenges, as well as their views on current EWS issues and developments
- Striving to determine the image and message that the school wants to communicate locally to perspective students and parents
- Promoting more vigorously the specifics of what makes the school experience at EWS a value added to families and worth the cost
- Continuing to involve all stakeholders in diversity and multiculturalism discussions
- Exploring the value of integrating computers in the high school
- Expanding the 6-12 grade program to offer greater variety of after-school activities (especially sports)
- Offering appropriate after-school activity for children in the grade school
- Expanding the classroom libraries in the grade school
- Researching and implementing effective strategies to strengthen the 8th to 9th grade retention as well as increased enrollment in the high school
- Adding a second foreign language in the high school
- Developing further the Social Inclusion Program throughout the grades
- Reconsidering its plans for a traditional library in light of newer and better ways of accessing resources
- Developing further the high school foreign exchange program
- Expanding the website to include more information regarding school-related activities throughout the year

VISION

The vision for Waldorf schools in general was birthed over a century ago in Austria by cultural philosopher and scientist Rudolph Steiner; and the central tenets of that philosophy, including the spiritual movement of anthroposophy, are certainly serving as the foundation for EWS today. But each Waldorf school has its particular interpretation of the supporting programs and policies to best implement Steiner's core beliefs about education and child development, and EWS's emerging adaptation is serving its families particularly well.

Anchoring EWS's unique vision is the recently created Shared Principles Document. This work is the result of many conversations and meetings between the board, the faculty, the administration and staff, and the parents; and focuses on six critical features of EWS life. Those are: On Speaking with Children, On Creating a Healthy Classroom Atmosphere, On Supporting Healthy Childhood Development, On Working with Parents, On Delivering the Curriculum, and on Working with Colleagues. These principles are at the heart of the school.

Commendations:

The visiting team commends EWS for

- Creating a mission statement that is clearly understood, adopted, and valued by the entire school community - students, faculty, parents, alumni, and board
- Creating and sustaining in all stakeholders a demonstrated respect and love of the school
- Implementing an EC-12th grade curriculum that strives to meet the developmental needs of the students based on the philosophies of Rudolph Steiner
- Supporting the faculty's demonstrated and strong ability to establish a positive learning community of mutual respect and trust between faculty and students
- Acknowledging the need to attract families with diverse backgrounds to enrich the school
- Having a Board of Trustees that is actively and appropriately involved in the life of the school

Recommendations:

- The visiting team recommends that EWS consider:
- Expanding programs to offer a complete Waldorf education, especially in the high school
- Funding a full-time eurhythmy instructor and a full-time therapeutic support person
- Developing alumni and alumni parent relations
- Complete the scope and sequence, both horizontally and vertically, of the EC-12th grade curriculum
- Funding the necessary monies to support faculty and staff training and development

- Increasing the fine arts and performing arts opportunities for the students. Recommitting additional efforts in this area might prove an important and easily discernable distinguishing element of the school in the local marketplace, as well as allowing EWS students to more fully develop artistically
- Providing students opportunities to serve on school-wide committees
- Developing specific strategies to increase the diversity of the school community
- Developing a five-year technology plan divided into three broad categories – **administrative services** (network infrastructure, communications, business services, institutional advancement programs, students records, reporting), **classroom instruction** (hardware, software, and training for faculty to enhance teaching, and **student resources** (hardware, software, services and skills for use by high school students in support of learning)
- Constructing an indoor, multipurpose facility that could serve as a venue both for performing arts and athletics that would support and inspire EWS students and their best efforts

PLAN

EWS plan for school improvement is again the outcome of a highly collaborative and increasingly organized and comprehensive school-wide conversation. Because EWS is a school in large part run by the faculty and to a lesser degree directed by the Administrator, conversations about future goals and the action plans to accomplish those goals are the rule rather than the exception, and they are inclusive rather than confined to a narrow group of staff or faculty.

As these committees continue their work and first put into writing, and then into practice, all of these plans; the school will and has already improved in significant ways in many arenas. The visiting committee recognizes both that this is a school that supports a very established and well run pre-school through eighth grade program and that this is a school still in the process of refining and integrating a high school that is scarcely eight years old. That work will be ongoing; but the benchmarks for what the high school aspires to be are universally agreed upon and beginning to be put in place.

Commendations:

The visiting team commends EWS for

- Making the commitment to providing the full Waldorf curriculum to its students
- Ensuring that all faculty are fully qualified and prepared to excel with their responsibilities
- Recognizing the facility needs and beginning a plan to address those needs
- Expanding the school's admission work to cast a wider net and build the upper school program with qualified, diverse students who have the potential for success
- Including representation from multiple constituencies on planning committees

Recommendations:

The visiting team recommends that EWS consider:

- Combining its self-study school improvement plan and its most recent strategic plan and establishing as policy a five-year plan that incorporates an annual review and revision of more specific and measurable goals, objectives, and action items than the current school improvement document provides
- Hiring a full-time development director who can help the school secure the funding necessary to implement its Long-Range Plan
- Detailing ways to further strengthen the high school in the Long-Range Plan
- Prioritizing the high school facility needs (i.e. dedicated classrooms, improved science labs, and indoor gym space)
- Aggressively addressing retention and recruitment issues
- Reassessing the number of committees, which seem to have overlapping mandates

RESULTS

A careful reading of the *Monitoring Our Progress to Improve* section of the self-study and related *Appendices*, which includes the long-range planning document, the master plan for campus development piece, and the parent, alumni, and outreach surveys all reflect the deep commitment of EWS to intentionally follow a clear and articulated path to school improvement. Again, as EWS is a Waldorf school, the core beliefs of the school are non-negotiable and time tested. The reality of how the school evolves in specific ways to best meet their unique challenges will be guided by the information held in these documents.

Still, Emerson Waldorf will have accomplished a landmark stage of school improvement when the school has:

A fully realized Waldorf curriculum with the necessary support personnel to implement that curriculum

Capacity enrollment in all grades with a waiting list

A campus and facilities that support and inspire their students' best efforts

SUMMARY

The visiting team's stay could not have been more pleasant, productive, or uplifting. A real effort was made to allow extended formal and informal conversations with the board, the administration, the faculty in all its myriad roles, the students, and the parents, as well as providing unconditional and unlimited access to classes.

Each group that we met was impressive in their unique way, and, to a person, testified that they were genuinely enriched by, and an active advocate for, the EWS experience. That degree of brand loyalty was not lost on the committee.

It was also readily apparent to each member of the committee that EWS was, and is, genuinely interested in improving as a school; and that attitude and the obvious dedication of each constituent group almost guarantees that the school will do just that.

A final note regarding the teachers at EWS... The visiting team was repeatedly taken aback by the talent and work ethic of each teacher. What each teacher is required/invited to do - both as a classroom facilitator and a contributing member of this highly collaborative community - and the glad heart with which they do it, defines much of what is extraordinary about EWS.

CONCLUSION

The visiting team would like to thank all of the members of the Emerson Waldorf School for their gracious hosting during our stay. We would especially like to thank Joanne Andruscavage, School Administrator, for her attention to detail and thoughtful planning and communications regarding this accreditation experience. With the exception of one member of our team who works for and helps lead a Waldorf school in another city, no one on the team had any prior experience with a Waldorf school. Having said that, in the three-day experience that we share with the EWS community, all of us witnessed the beauty and value of the school and have carried back many wonderful Waldorf-based ideas to integrate into our own respective schools.

The visiting team finds:

1. That EWS is in full compliance with all of the standards of the SAIS-SACS dual accreditation process.
2. That the self-study conducted by the school meets the standard of quality and thoroughness required by the dual accreditation process and answers the four critical questions as outlined in the Guidebook.
3. That the school is unanimously recommended for SAIS-SACS dual accreditation.