

# The William Bingham Foundation – Evaluation Summary

**Organization Name:** Museum of Life & Science

**Project Title:** Explore the Wild: Wetlands Restoration Project

**Grant Award Date:** 07/31/2021

**Grant Amount:** \$50,000.00

**Requested Amount:** \$50,000.00

**Report Due Date:** 09/01/2022

**Date Received:** 09/07/2022

**Lead Trustee:** JBH

**Date/Timing of Post-Site Visit by Lead Trustee:**

**Report Received on Time:** No

**Type of Support:** Program/Project

**Organization Mission:** To create a place of lifelong learning where people of all ages embrace science as a way of knowing about themselves, their community, and their world.

**Grant History:**

**Short-term program/project objectives were:**

- Met

**Evaluation of this report:**

- Very Pleased

**Comments:** Despite the price and logistics challenges associated with the pandemic, the MLS was able to secure additional funds to complete the walkway close to its scheduled timeline. In the time since its opening in fall 2022, the walkway has become an important element of the Museum campus, specifically by more closely connecting visitors to the quarry pond at the center of its outdoor exhibits.

# Explore the Wild: Wetlands Restoration Project

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*WBF General Application Process 2021*

*Grant #: 50,000*

## ***Museum of Life & Science***

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## ***Sarah Jean Leach Smith***

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# FollowUp Form

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## Project Title\*

Name of Project

Explore the Wild: Wetlands Restoration Project

## 1. Proposal narrative for the program/project\*

Provide a brief summary of the grant request including the purpose of the grant, activities, timeline and objectives.

**Problem statement.** The Museum of Life and Science is one of North Carolina's top informal science learning destinations. We take stewardship of our land to heart. Our campus encompasses 84 acres inside Durham city limits—including part of the Ellerbe Creek Watershed and Neuse River Water Basin. Rainwater from the Museum's campus and surrounding areas flows through Ellerbe Creek and makes its way to Falls Lake, the Neuse River, the Albemarle-Pamlico Sound, ultimately emptying into the Atlantic Ocean. As an urban watershed, over half of Ellerbe Creek falls within Durham's city limits; water flows into the Creek from land occupied by buildings, parking lots, and roads, damaging the environment. Our campus wetlands provide an essential natural buffer to minimize this damage. Our project represents a strategic re-envisioning of Explore the Wild, a 6-acre habitat and wetland created from a former rock quarry. Biological impairment resulting from compromised water quality and erosion of natural habitat make it difficult for aquatic life to survive. Our project will restore critical wetland function that has been lost through vegetative decline since the exhibit first opened in 2006. It will also help improve water quality, store floodwaters, prevent pollutants from entering essential state-wide waterways, address invasive species, and serve wildlife habitat.

**Target population.** The Museum serves a national and global audience; while approximately 85% of membership is area residents, guests hail from all 50 states and many foreign countries. In FY 19, we welcomed over 589,000 guests. Durham Community Days enable county residents to visit for free; last year we welcomed over 7,400 residents. A field trip destination for NC students for generations, in FY 19, we educated over 42,000 students through field trips and other school-based programs. Ignite Learning, our signature access program, provides families living below the poverty level with a \$5 renewable family membership; last year we served over 1,000 families, with a total visitation of over 15,000.

**Approach.** Environmental restoration efforts and exhibit enhancements will provide guests with deeper, more interactive engagement with our wetland and trailside habitats. The results will transform this area of campus into an immersive experience about urban ecology, landscape reclamation, and the relationship between wetland environments and our neighborhoods and cities. New graphics will reflect an urban ecology theme. The Museum wetland and surrounding area is an example of a repurposed "brown zone" akin to tracts within population centers where a former natural area is imposed upon and changed by human activity. Interpretive educational signage in Spanish and English will communicate key messaging to guests by breaking down concepts into easily understood ideas so that they may apply the information to their own lives. Together with new educational programming, these updates to Explore the Wild will encourage guests to join the growing movement of research scientists, policy makers and citizens working to preserve and create natural spaces with environmental and public health benefits. Scientific studies illustrate many direct benefits of personal engagement with nature, including improved physical, mental, and emotional health. Now more than ever, the Museum feels a responsibility to encourage guests to get outside and to communicate the importance of environmental conservation.

**Staff.** Roy Griffiths, VP for Exhibits and Planning, is a nationally recognized leader in museum exhibit design and development. Tim Darr, Senior Designer, has a 25-year career with museum planning and design firm, Jeff Kennedy Associates. Michele Kloda, Director of Learning Environments, has over 20-years' experience in museum programming, exhibition development and management. Jim Phillips, PLA, Director Outdoor Environments, a former landscape architect, has developed outdoor experiences at the Museum for 10 years. Jennifer Armstrong, Experiential Graphic Designer, has over 20-years' experience in graphic design,

experiential graphic design and exhibition development. Bailey Ryan, Associate Exhibits Developer, has children's museum and fabrication experience.

Evaluation and success. According to the NC Department of Environmental Quality, Ellerbe Creek has the highest percentage of impervious surfaces and delivers the highest nutrient loads to the Falls Lake water supply. The Creek's headwaters and half of its watershed are located in Durham's city limits. Over 50,000 people live within the Watershed, which is 16% forested, 1.25% agricultural with the rest being urban or residential. The Watershed is currently 22% impervious and projected to increase to 27.5% by 2021. Water quality in Ellerbe Creek is not supporting its designated uses and will not improve without appropriate water quality protection measures. (NCDEQ/Ellerbe Creek Local Watershed Plan).

## Requested Amount

Amount Requested

\$50,000.00

## Funding Type\*

Funding Type

Program/Project

## Amount Approved

Total amount of approved grant.

50,000

## 6. Organization's current year operating budget

Enter the amount of the organization's total operating budget for the current fiscal year (including commas).

## Lead Trustee

JBH

## Organization Information

Enter the information requested below. Please remember that although each field contains a maximum number of characters, there is no need to fill up the space if you can provide the information in a more concise manner. If the character maximum listed is 3,000 and you can provide an adequate response in 1,500 characters please do so.

## Organizational achievements and setbacks\*

Describe overall organizational achievements and setbacks during the grant period including progress made toward Strategic Plan goals and work plan.

Over the past year, the Museum has continued work on pandemic recovery and safely welcoming visitors back to our campus. Our visitation numbers are approaching pre-pandemic levels; we had approximately 56,000 visitors in July 2021 and 60,000 in July 2022, compared to our pre-pandemic visitation numbers of 63,000 in July 2019 and the pandemic low of 10,000 in July 2020. Throughout this period, our internal COVID-19 response team has met regularly to evaluate changes in COVID-19 infection rates, government policies and the needs of our visitors. We are fortunate to have an expansive outdoor campus and members



continue to visit even during times of high infection rates. The new Wetland Walkway adds to our outdoor experiences and will provide a new incentive for families, school groups and other visitors to come to the Museum.

## Organizational changes\*

Describe any changes in organization's programs, activities, or population served. If there has been any change in the organization's tax-exempt status explain the change. Describe any significant changes in organization's staffing and/or board and their impact on the organization. Include information on new "Best Practices" and environmental sustainability measures adopted during the grant period.

In 2021-2022, the Museum went through a successful accreditation process with the Association of Zoos and Aquariums (AZA). AZA has been the primary accrediting body for zoos and aquariums for over 40 years. AZA's rigorous, scientifically based and publicly-available standards examine institution's entire operation, including animal welfare, veterinary care, conservation, education, guest services, physical facilities, safety, staffing, finance, and governing body. In addition to a very lengthy written application, AZA requires an intense multiple-day on-site inspection and an in-person hearing in front of the Accreditation Commission. Once accredited, AZA has a verifiable track record of enforcing its standards and monitors institutions in a variety of ways. AZA member institutions are required to repeat the entire accreditation process every five years to assure that they are upholding the continuously evolving standards and incorporating best modern zoological practices in animal welfare and management. The Museum was first accredited in 2015.

As part of the accreditation process, the Museum reviewed and updated our policies and initiatives related to conservation and education, which have been applied to all new projects, including the Wetland Walkway.

## Organization's funding\*

Describe any changes in organization's grants management system or development department, including any major grants awarded recently, new funding sources, progress on capital campaigns, or discontinuation of prior funding sources.

Kate Senner was hired as the new Vice President for Advancement in Spring 2022 and oversees the Museum's Development team. Kate leads the Museum's fundraising strategy and oversees the team to develop, execute, and assess revenue-generating opportunities, including philanthropy, special projects, and governmental funding. Before joining the Museum, Kate was Director of Development at Sarah P Duke Gardens. At Duke Gardens, she oversaw all fundraising activities, including major gift cultivation and stewardship, individual annual giving, membership programs, corporate giving and sponsorships, and foundation and government grants. Trish Lemm was hired in August 2022 as the Grants Officer and will oversee grant development, tracking and reporting. Trish has worked for fifteen years in the Museum's education department and managed many of the many of the Museum's grant-funded projects. With this staffing transition, the Development Department is in the process of evaluating funding priorities and developing new funding pipelines. Development is excited to work with new and existing partners to support the Museum's work in the community and in the environment.

In addition to funding from the William Bingham Foundation, we secured funding for the new Wetlands Walkway and the larger Explore the Wild renovations from the Lonnie & Carol Poole Family Foundation, the Jandy Ammons Foundation, and Duke Energy. Bond funding from Durham County also supported the project.

## Grant Information

Enter the information requested below. If grant was for general operating support and responses have been provided under "Organization Information" it is not necessary to provide duplicate responses; a reference to the location of the information is sufficient. Please remember that although each field contains a maximum number of characters, there is no need to fill up the space if you can provide the information in a more concise manner.

### Program Achievements and Setbacks\*

Describe purpose of grant and specific programmatic achievements and setbacks if different from organizational achievements and setbacks. If the grant was for general operating support describe progress made toward strategic plan goals for the year if not already addressed in organizational information.

The Museum's first interactive outdoor learning exhibit, Explore the Wild, opened in 2006 and featured animal exhibits, surrounded by a six-acre woodland habitat and wetland, created from a former rock quarry. Almost fifteen years later, we undertook a strategic update and revisioning of Explore the Wild to broaden the Museum's focus on conservation and the environment. The initiative included new access points for visitors to get up-close to the wetland ecosystem, new exhibit messaging around conservation and human-environment interactions, and efforts to restore and increase wetland function lost through vegetative decline since the exhibit opened to the public.

Over the last year, with financial support from the William Bingham Foundation and other organizations, we took a significant step toward this goal with the design and installation of a new floating walkway experience. Opened on August 29, 2022, the walkway sits just eight inches above the water's surface, immersing visitors in the wetland ecosystem. Children meander around stands of trees and find themselves in wooded nooks that were not previously accessible or even visible from our trails. Within the first week of opening, we have already seen visitors explore the walkway with excitement. One child exclaimed to their caregiver, "Let's stop here and look at all the dragonflies! Ooh, there's tadpoles too!" as they discovered the diversity of animals around them.

Surrounding the Wetland Walkway, approximately fifty floating plant mats have been installed to help revitalize the ailing ecosystem. The new plantings added immediate biodiversity to the area and have increased habitat for wetland fauna. As the plants mature, a ripple effect is expected in the ecosystem. The larger they grow, the stronger their roots become; land along the water's edge will be stabilized and protected from erosion; the floating plant platforms will create an entire habitat below the water with plant roots; roots will continuously take up harmful pollutants in the water. We will implement ongoing water quality testing to demonstrate the impact of the platforms.

As we have encountered with most projects this year, global supply chain issues and inflation caused some delays and budget increases with the Wetland Walkway. However, we were able to utilize additional funding sources and complete the project in 2022. Additionally, we encountered a significant amount of destructive wildlife activity that delayed maturation and installation of the plant mats (described in detail under Lessons Learned). However, after a few months of trial and error, we successfully established an adjacent plant nursery that protected the plants until they were large enough to be installed around the walkway.

### Activities undertaken\*

Describe service delivery, program implementation, and timeline. Were there any changes in the activities that were described in the grant proposal? Was the program implemented according to the proposed timetable? If not, describe reasons for variance, activities that are behind schedule or not yet begun, and changes in project plans or personnel. Describe any internal or external factors that posed an obstacle to the timetable or outcomes of the project. If you collaborated with other organizations, describe the nature of the collaborations and ways in which they affected outcomes. All activities proposed in the grant request are to be addressed in the report, whether or not they have been accomplished.

The Wetland Walkway project encountered some delays due to supply chain issues, but we were still able to open the exhibit in 2022 as described in our original proposal. Major activities included:

**Summer 2021:** Our Outdoor Learning Environments (OLE) and Exhibits teams explored the wetland in kayaks, looking for interesting features and mapping out a general route for the walkway. They used a drone to take aerial photos of the wetlands and geolocate raised, vegetated areas (hummocks). Overlaying the drone imagery with campus surveys, they mapped out the walkway's length and location. Simultaneously, the OLE team began experimenting with plants from the NC Department of Environmental Quality's Stormwater Design Manual to determine which species grow most successfully in our microhabitat.

**Fall 2021:** We worked with the dock supplier, Accudock, to custom design a floating walkway based on our specifications, including railing requirements for child safety, stability requirements for accessibility, and durability with our large visitation numbers. The OLE team set up a plant nursery in an adjacent area of the wetland to begin establishing plants on the floating mats. The Exhibits team began developing signage for the exhibit, including working with Spanish and Tutelo-Saponi translators.

**Spring 2022:** We hired a contractor to help with installation of the walkway. After the dock pieces were delivered, the contractor used heavy machinery to move them to the water's edge, then floated them to their final position.

**Summer 2022:** The OLE team installed the floating plant mats around the walkway and the Exhibits team installed signage, umbrellas and other guest amenities on the walkway.

**Fall 2022 and beyond –** The Wetland Walkway opened to the public on August 29, 2022. Our Exhibits team is conducting evaluation as the first guests experience the dock, which will be used to make any needed modifications. We will continue to monitor plant growth and wetlands health, introducing more plant mats as needed. Facilitated education programs, such as school programs, camps, and parent-child classes, will begin on the walkway this fall.

#### Personnel Changes

Michele Kloda, Director of Learning Environments, took a position at another institution during the past year. Her role in the project was covered by other Exhibits staff, and the project was not negatively impacted.

## Program Impact\*

Describe overall impact of the project or program – in what ways did this grant strengthen the organization and address identified problems or needs? What difference did the grant make to your organization, community, and the population you are serving? In what ways did the program or project further the organization's mission? When using words that imply change (such as increase, decrease, improve, expand, etc.) include description of conditions or situation "before" as well as "after" the program.

Wetlands are links between water and land — environments made of marshes and swamps where the soil is very saturated, or water covers the soil entirely for different periods of the year. Scientists call wetlands "nurseries of life" because they provide excellent habitat for thousands of species of aquatic and terrestrial plants and animals. Some of the animals found in our wetland include turtles, frogs, birds, and macro- and micro-organisms. Even though wetlands provide many benefits, they are extremely fragile. The health of our wetlands has declined over the years, including a significant decrease in vegetation since the area was opened to the public in 2006.

Through this project, we took major strides in improving the health of our wetland ecosystem, installing 2,000 sq ft of new vegetation, including around 50 floating plant platforms and associated emergent edge species plantings. The new plants provided an immediate increase in the biodiversity of the wetlands. Floating on the water, they will provide multiple benefits to the wetland ecosystem, creating an entire habitat below the water as an attachment surface for microscopic aquatic plants and biofilms. The roots will take up

harmful pollutants in the water due to stormwater runoff. We will implement ongoing water quality testing to monitor the impact of the platforms on water quality of the wetlands.

Equally important, the new Wetland Walkway will bring visitors closer to the water and create a more immersive experience than our existing land paths. The exhibit installation process provided ample opportunities for our OLE and Exhibits team to converse with curious visitors and describe the science behind wetlands restoration. In our first week of evaluation, we've observed children predicting how the habitat will change with weather, noticing animal diversity, and understanding human intervention through the plant mats. The floating walkway will also improve access to the wetlands for facilitated programs, such as school field trips and camps, where Museum educators lead students through hands-on activities like collecting and analyzing water samples. By demonstrating how much biodiversity can thrive in a small city, we hope to inspire guests to preserve natural spaces to make changes in their home environments.

#### Accessibility

New signage was developed and installed throughout the Explore the Wild exhibit. All interpretive signage was translated into Spanish. This process included work with a local professional translator as well as internal checks for specific scientific terminology. Additionally, we included key words in the Tutelo-Saponi language, an outcome from our partnership with the Occaneechi Band of the Saponi Nation (OBSN). The walkway itself is fully accessible for visitors using wheelchairs.

## Lessons Learned\*

What are the most important outcomes or “lessons learned” from this project (or during this fiscal year if grant was for operating support)? If you were undertaking this program again, would you do anything differently? Will you use what you learned to inform future work? Are there recommendations you can make to funders or others working in this field? Describe any unanticipated benefits, challenges, or emerging needs identified during the grant term and how they came about. The William Bingham Foundation understands that circumstances may change and may affect program implementation. Describe any difficulties you encountered, why they occurred, and what modifications have been made to overcome them.

While we did extensive research on the specific species of plants available to use in wetlands floats, each microhabitat presents unique environmental factors that can impact the success of different plants. We were already aware of the presence of an invasive species of crayfish that eats the roots of many wetland plants. While establishing our plant nursery, we experimented with different species of plants to find out which ones were most resistant to being eaten by the crayfish. What we did not expect was a significant amount of raccoon activity that required us to change our approach. When we first planted grasses in the mats, we frequently found them uprooted. We installed wildlife cameras and caught raccoons digging up and investigating the plants, presumably looking for food like snails and crayfish attached to the plant roots. We tried several forms of deterrents over a three-to-four-month period, including motion lights, wolf poop, coyote urine, and peppermint, but none were effective. We eventually established a nursery and installed an electric perimeter fence to protect the young plants. We have found that once the plants were larger and well established in the mats, the raccoons were no longer able to uproot them and leave them alone. Once the plants reach this size, we are able to safely move them to the area around the Wetland Walkway.

## Evaluation\*

How did your organization measure the success of the program or the organization's work (if grant was for operating support)? What measurement tools did you use? How will you decide if the program or strategic plan requires modification? What is the plan for this program or project in the future?

The Museum's Exhibits team integrates evaluation throughout the design and development process. Decisions are informed by visitor input, ideas are tested, feedback from subject-experts is incorporated and experiences are evaluated for usability, clarity, and impact. Finally, once open to the public, we observe visitor behavior, interview guests, and modify the experience as needed.

Following the opening of the Wetland Walkway on August 29th, 2022, our Exhibits team began evaluation with the first guests to step foot on the dock. We purposely timed the opening of the exhibit to coincide with a brief period of low visitation, in between the busy summer months and the start of the fall school field trip season, so we can make any needed modifications based on visitor behavior and feedback. We are using several types of evaluations, including:

\* Exit interviews are used to assess visitors' experience and learning outcomes, with questions such as "How would you describe this exhibit to a friend," "What was interesting or exciting," and "Was anything frustrating or disappointing". These interviews are especially useful to learn if additional modifications are needed for differently-abled visitors, such as those with visual impairments or those using a wheelchair.

\* Traffic flow analysis is used to look for areas of congestion or bottlenecks, assess the location of signage and umbrellas, and look for safety concerns.

\* Visitor observations are used to understand the types of behaviors and conversations that happen in the exhibit and compare them to the original goals.

In addition to visitor evaluation, we are evaluating the success of the environmental goals of the project. The OLE team has monitored plant floats throughout the project to determine which ones grow successfully in our microhabitat. They will continue to monitor plant growth, wildlife and water quality over the next several years.

## Other

Use this space to provide any additional information that you feel would be relevant to this grant that is not covered in the sections above. For instance, how did this grant help your organization implement its strategic plan? In what ways could The William Bingham Foundation have been more helpful to your organization? We welcome any suggestions you might have on our procedures or policies (feel free to submit anonymously).

## Attachments

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This section is provided to enable you to upload optional attachments such as publications, media coverage, newsletters, or feedback from clients, the community, or partners. Please upload attachments in PDF format only using the "Fax to File" feature to convert print documents to PDF.

### Attachments

Please upload attachments that provide additional information about the organization or the funded program.

Museum of Life and Science Wetland Walkway Photos.pdf

## Financial Report

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### Program or Project Budget and Actual\*

Upload a budget report using the original itemized budget that was submitted with your grant application (organization's operating budget if applicable) reflecting detailed expenses and income for the fiscal year or program period (budget vs. actual) and an explanation of variances (+ or -10%) from the original proposal budget. Report major budget changes to the Foundation (by email or telephone) as soon as they occur in order to remain in compliance with the grant agreement, especially if they contain a new budget item that was not in the original request. If income fell short of goal, describe plans to increase income (or reduce expenses). If actual expense exceeded budget, describe reasons for expense overrun and plans to make up the shortfall.

**Budget Report William Bingham.xlsx**

Request: Grant funding from The William Bingham Foundation in the amount of \$50,000 will support costs associated with the Wetland Landing, a project feature that will provide visitors with deep, interactive experiences with our wetland and trailside habitats. More specifically, funding will support the following expenses: \$20,000 (Floating islands, grouping 2), \$10,000 (2 trees, built-in seating, decking and related costs), \$1,500 (Plantings), and \$18,500 (Personnel costs associated with development, design and installation for these aspects of the project).

Notes: The attached budget shows a portion of the costs for these line items, as they were also supported through other funding sources, as outlined in the proposal. All portions of the project supported by WBH were completed, with the exception of seating/decking around the trees, which changed due to on-site design constraints and higher costs for plants and other materials. Global supply chain issues and inflation caused delays and budget increases with many of our construction projects at the Museum, including the Wetland Walkway. However, we were able to utilize additional funding sources as needed to complete the project.

**Organization's Financial Statement\***

Upload the organization's audited financial statement for the fiscal year in which the grant was paid. If audit is not available upload the organization's income/expense report and balance sheet.

MLS FY21 Audited Financial Statements.pdf

# FollowUp Files

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## *Applicant File Uploads*

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- Museum of Life and Science Wetland Walkway Photos.pdf
- Budget Report William Bingham.xlsx
- MLS FY21 Audited Financial Statements.pdf

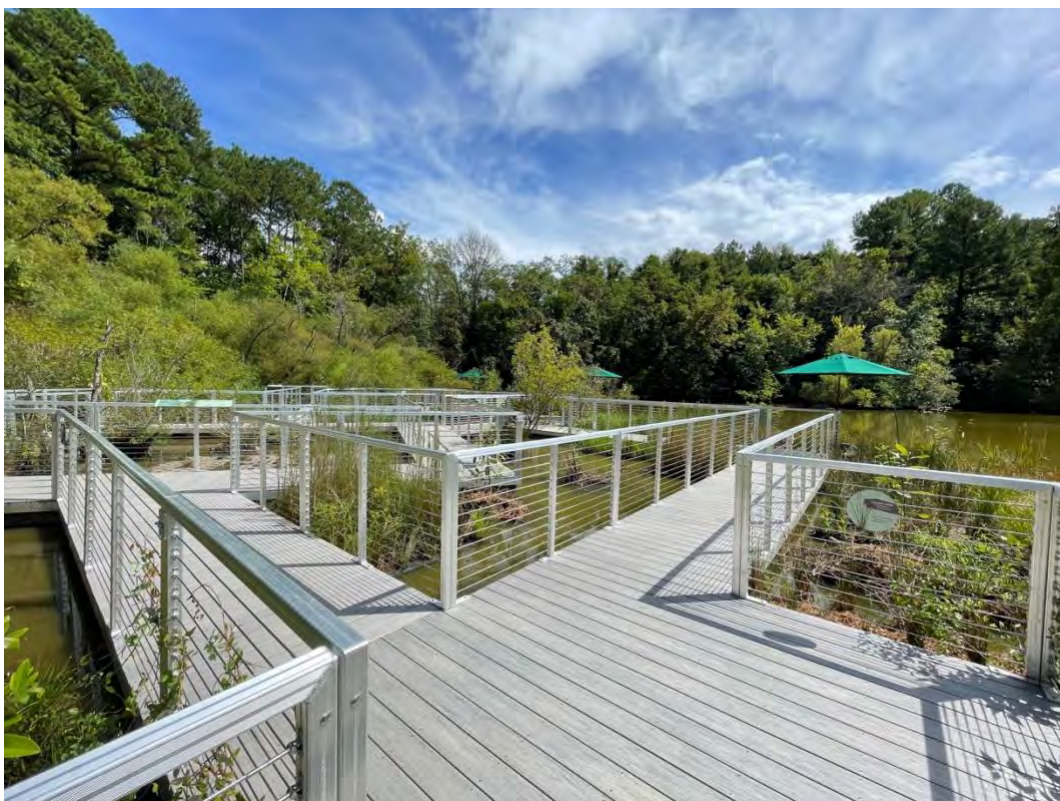
## *Supporting Documents*

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- Grant Award Letter (July 31, 2021) - Museum of Life and Science.pdf
- Museum of Life and Science acknowledgement letter 2021.pdf
- Museum of Life and Science thank you note.pdf
- Follow Up Information - Museum of Life and Science (July 31, 2021).pdf



Museum of Life and Science *Wetland Walkway* Photos











*Wetlands Walkway Budget - William Bingham Foundation*

Category	Budget
Floating plant platforms	20,000
Plantings and two trees with built in seating, decking and related costs	11,500
Personnel costs associated with development, design and installation of these items	18,500
Total	50,000

Notes: This budget shows a portion of the costs for these line items, as they were also supported through other portions of the project supported by WBH were completed, with the exception of seating/decking around the walkway and higher costs for plants and other materials. Global supply chain issues and inflation caused delays in procurement at the Museum, including the Wetland Walkway. However, we were able to utilize additional funding sources.

Actual	Description
20,000	Floating mats purchased from Beemats, LLC
	Wetland plants purchased from Hoffman Nursery, Smith's Nursery, Wetlands Plants Inc.
	Trees were installed, without seating and
11,500	decking
	Staff time on the Outdoor Landscape Team, led
18,500	by Jim Phillips
50,000	

ugh other funding sources, as outlined in the proposal. All  
 und the trees, which changed due to on-site design constraints  
 and budget increases with many of our construction projects  
 ources as needed to complete the project.

**Audited Financial Statements**

**THE NORTH CAROLINA MUSEUM  
OF LIFE AND SCIENCE, INC.**

**Year Ended June 30, 2021**

Audited Financial Statements

**THE NORTH CAROLINA MUSEUM OF LIFE AND SCIENCE, INC.**

Year Ended June 30, 2021

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Independent Auditors' Report

Board of Directors  
The North Carolina Museum of Life and Science, Inc.  
Durham, North Carolina

We have audited the accompanying financial statements of The North Carolina Museum of Life and Science, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

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

***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The North Carolina Museum of Life and Science, Inc. as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Report on Summarized Comparative Information***

We have previously audited The North Carolina Museum of Life and Science, Inc.'s financial statements as of and for the year ended June 30, 2020, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 27, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it was derived.

*Romeo, Wiggins & Company, L.L.P.*

Raleigh, North Carolina  
January 26, 2022

## Statement of Financial Position

## THE NORTH CAROLINA MUSEUM OF LIFE AND SCIENCE, INC.

June 30, 2021

(with comparative totals as of June 30, 2020)

	2021	2020
<b>ASSETS</b>		
Cash and cash equivalents:		
Board-designated	\$ 1,066,254	\$ 1,025,866
Other	3,205,886	2,020,682
	<u>4,272,140</u>	<u>3,046,548</u>
Grants receivable:		
Bond expenses receivable	6,693	119,164
Other grants receivable	72,320	77,640
	<u>79,013</u>	<u>196,804</u>
Other receivables:		
Capital campaign pledges, net	34,500	79,208
Other receivables	69,326	41,986
	<u>103,826</u>	<u>121,194</u>
Gift shop inventory	110,600	165,003
Prepaid expenses	128,305	150,553
Investments:		
Board-designated certificate of deposit	160,047	158,961
With donor restrictions, other than endowments	35,164	28,540
With donor restrictions, held under endowments	144,181	116,864
Deferred compensation	-	100,490
	<u>339,392</u>	<u>404,855</u>
Property and equipment, net	<u>12,209,078</u>	<u>13,390,470</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>17,242,354</u></b>	<b>\$ <u>17,475,427</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
Accounts payable	\$ 463,607	\$ 214,164
Accrued employer contribution to 403(b) plan	240,586	-
Accrued wages and other payroll-related liabilities	608,982	349,265
Accrued vacation	195,943	153,305
Deferred compensation	2,155	100,490
Deferred membership revenue	919,669	1,127,970
Other deferred revenue	671,577	428,768
Deferred support (PPP loans)	-	252,205
	<u>3,102,519</u>	<u>2,626,167</u>
<b>TOTAL LIABILITIES</b>	<b>3,102,519</b>	<b>2,626,167</b>
<b>NET ASSETS</b>		
Without donor restrictions:		
Operating reserves:		
Board-designated net assets:		
Contingency Reserve Fund	648,110	620,603
Capital Reserve Fund	578,191	564,224
Undesignated operating reserves	231,818	(115,885)
Total operating reserves	<u>1,458,119</u>	<u>1,068,942</u>
Net property and equipment	<u>12,209,078</u>	<u>13,390,470</u>
Total net assets without donor restrictions	<u>13,667,197</u>	<u>14,459,412</u>
With donor restrictions:		
Other than endowments	328,457	272,984
Held under endowments	144,181	116,864
Total net assets with donor restrictions	<u>472,638</u>	<u>389,848</u>
<b>TOTAL NET ASSETS</b>	<b><u>14,139,835</u></b>	<b><u>14,849,260</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ <u>17,242,354</u></b>	<b>\$ <u>17,475,427</u></b>

See independent auditors' report and notes to financial statements.



## Statement of Activities

## THE NORTH CAROLINA MUSEUM OF LIFE AND SCIENCE, INC.

Year Ended June 30, 2021

(With comparative totals for the year ended June 30, 2020)

	2021				2020
	Without Donor Restrictions		With Donor	Total	Total
	Operating Reserves	Net Property and Equipment	Restrictions		
<b>SUPPORT, REVENUES AND OTHER INCOME:</b>					
Government support:					
Durham County bond income	\$ -	\$ 215,170	\$ -	\$ 215,170	\$ 1,693,017
Government contracts/grants	7,055	-	2,124,069	2,131,124	2,026,003
Other financial assistance (PPP loans)	1,341,805	-	-	1,341,805	837,395
Capital campaign support	-	-	5,292	5,292	3,928
Contributions and other grants	279,174	-	250	279,424	298,628
Corporate and foundation donations	241,965	-	150,078	392,043	155,750
Contributed goods and services	12,179	-	-	12,179	36,525
Fundraising and special events	206,787	-	-	206,787	284,305
Education	866,193	-	-	866,193	770,989
Admissions	1,311,787	-	-	1,311,787	1,251,877
Gift shop sales	410,853	-	-	410,853	398,111
Train revenue	240,574	-	-	240,574	249,035
Concession revenue	31,253	-	-	31,253	53,644
Membership dues	1,979,259	-	-	1,979,259	1,799,670
Rental income	111,320	-	-	111,320	233,046
Investment income, net	7,287	-	36,707	43,994	18,147
Other income	75,163	-	-	75,163	23,228
Net assets released from restrictions due to:					
Released from non-endowed funds	2,196,225	36,441	(2,232,666)	-	-
Appropriated from endowment funds	940	-	(940)	-	-
<b>TOTAL SUPPORT, REVENUES AND OTHER INCOME</b>	<b>9,319,819</b>	<b>251,611</b>	<b>82,790</b>	<b>9,654,220</b>	<b>10,133,298</b>
<b>EXPENSES:</b>					
Program services	6,575,892	1,452,379	-	8,028,271	8,083,034
Support services:					
Management and general	1,614,901	161,375	-	1,776,276	1,770,242
Fundraising	559,098	-	-	559,098	551,656
Total support services	2,173,999	161,375	-	2,335,374	2,321,898
<b>TOTAL EXPENSES</b>	<b>8,749,891</b>	<b>1,613,754</b>	<b>-</b>	<b>10,363,645</b>	<b>10,404,932</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 569,928</b>	<b>\$ (1,362,143)</b>	<b>\$ 82,790</b>	<b>\$ (709,425)</b>	<b>\$ (271,634)</b>
<b>NET ASSETS, BEGINNING OF YEAR, as previously reported</b>	<b>\$ 1,068,942</b>	<b>\$ 13,390,470</b>	<b>\$ 389,848</b>	<b>\$ 14,849,260</b>	<b>\$ 16,165,342</b>
Cumulative effect adjustment, adoption of ASU 2014-09	-	-	-	-	(1,044,448)
<b>NET ASSETS, BEGINNING OF YEAR, as restated</b>	<b>1,068,942</b>	<b>13,390,470</b>	<b>389,848</b>	<b>14,849,260</b>	<b>15,120,894</b>
Change in net assets	569,928	(1,362,143)	82,790	(709,425)	(271,634)
Transfers within net assets without donor restrictions	(180,751)	180,751	-	-	-
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 1,458,119</b>	<b>\$ 12,209,078</b>	<b>\$ 472,638</b>	<b>\$ 14,139,835</b>	<b>\$ 14,849,260</b>

See independent auditors' report and notes to financial statements.

Statement of Functional Expenses

**THE NORTH CAROLINA MUSEUM OF LIFE AND SCIENCE, INC.**

Year Ended June 30, 2021

(With comparative totals for the year ended June 30, 2020)

	2021				2020
	Support Services				
	Program Services	Management and General	Fundraising	Total	Total
PERSONNEL COSTS:					
Salaries and wages	\$ 3,748,568	\$ 810,274	\$ 404,238	\$ 4,963,080	\$ 4,841,991
Fringe benefits	756,763	194,818	62,930	1,014,511	977,542
Payroll taxes	291,442	63,835	29,788	385,065	367,140
Total personnel costs	4,796,773	1,068,927	496,956	6,362,656	6,186,673
OTHER EXPENSES:					
Occupancy	203,732	22,636	-	226,368	235,333
Facilities maintenance	404,481	34,915	-	439,396	490,704
Property insurance	102,651	11,406	-	114,057	108,015
Gift shop expenses	190,238	-	-	190,238	193,849
Exhibits-supplies and maintenance	159,358	1,549	-	160,907	184,745
School program expenses	29,272	-	-	29,272	-
Informal program expenses	108,324	38	5,771	114,133	-
Education program expense	-	-	-	-	93,847
Animal care	121,976	-	-	121,976	98,104
Professional fees	10,489	156,860	6,000	173,349	169,046
Contract labor/subcontracts	40,848	-	-	40,848	38,045
Telephone	3,375	11,166	949	15,490	25,311
Postage	5,563	5,304	47	10,914	13,909
Leasing and service contracts	21,906	9,178	-	31,084	28,946
Materials and supplies	2,608	6,716	225	9,549	16,234
Other operating costs	143,604	154,615	13,787	312,006	327,827
Staff development	14,277	29,710	3,086	47,073	135,088
Development/marketing (non-personnel)	8,435	91,487	25,449	125,371	162,115
Bank and merchant fees	124,856	4,195	5,200	134,251	130,436
Interest	137	4,987	-	5,124	3,077
Contributed goods and services	10,540	11	1,628	12,179	36,526
Allocation of indirect costs (facilities)	27,539	(27,539)	-	-	-
Allocation of indirect costs (admin.)	27,040	(27,040)	-	-	-
Loss on disposal of fixed assets	-	-	-	-	1,352
Bad debts	4,487	5,998	-	10,485	3,076
Miscellaneous	13,383	49,782	-	63,165	22,740
Total other expenses	1,779,119	545,974	62,142	2,387,235	2,518,325
Total operating expenses before depreciation	6,575,892	1,614,901	559,098	8,749,891	8,704,998
Depreciation and amortization	1,452,379	161,375	-	1,613,754	1,699,934
TOTAL EXPENSES	\$ 8,028,271	\$ 1,776,276	\$ 559,098	\$ 10,363,645	\$ 10,404,932

See independent auditors' report and notes to financial statements.

Statement of Cash Flows

**THE NORTH CAROLINA MUSEUM OF LIFE AND SCIENCE, INC.**

Year Ended June 30, 2021

(With comparative totals for the year ended June 30, 2020)

	<u>2021</u>	<u>2020</u>
<b>OPERATING ACTIVITIES</b>		
Change in net assets	\$ (709,425)	\$ (271,634)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	1,613,754	1,699,934
Loss on disposal of fixed assets	-	1,352
Bond income for capital improvements	(215,170)	(1,693,017)
Support restricted for capital campaign	(5,292)	(3,928)
Change in fair value of investments (net gain)	(35,968)	(7,018)
Changes in operating assets and liabilities:		
Receivables (excluding bonds/capital campaign)	(22,020)	108,148
Gift shop inventory	54,403	(28,621)
Prepaid expenses and other	22,248	45,649
Accounts payable	249,443	(165,659)
Accrued employer contribution to 403(b) plan	240,586	(8,881)
Accrued wages and other payroll-related liabilities	259,717	6,049
Accrued vacation	42,638	(14,595)
Deferred compensation	13,526	16,575
Deferred membership revenue	(208,301)	83,522
Other deferred revenue	242,809	(231,285)
Deferred support (PPP loans)	(252,205)	252,205
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<u>1,290,743</u>	<u>(211,204)</u>
<b>INVESTING ACTIVITIES</b>		
Purchases of investments	(13,194)	(13,619)
Distributions from investments	2,765	2,601
Purchases of fixed assets	(432,363)	(1,485,731)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u>(442,792)</u>	<u>(1,496,749)</u>
<b>FINANCING ACTIVITIES</b>		
Proceeds from bonds for capital improvements	327,641	1,994,289
Proceeds from support restricted for capital campaign	50,000	21,500
<b>NET CASH PROVIDED BY FINANCING ACTIVITIES</b>	<u>377,641</u>	<u>2,015,789</u>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	1,225,592	307,836
Cash and cash equivalents, beginning of the year	<u>3,046,548</u>	<u>2,738,712</u>
<b>CASH AND CASH EQUIVALENTS, END OF THE YEAR</b>	<u><u>\$ 4,272,140</u></u>	<u><u>\$ 3,046,548</u></u>
<b>SUPPLEMENTAL CASH FLOW INFORMATION:</b>		
Interest paid	\$ -	\$ -
<b>NONCASH INVESTING AND FINANCING ACTIVITIES:</b>		
Decrease in deferred compensation investment	\$ 111,861	\$ -
Decrease in deferred compensation liability	(111,861)	-

See independent auditors' report and notes to financial statements.

**THE NORTH CAROLINA MUSEUM OF LIFE AND SCIENCE, INC.**

Year Ended June 30, 2021

**NOTE A--THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Organization: The North Carolina Museum of Life and Science, Inc. (d/b/a Museum of Life and Science and referred to herein as "the Museum") maintains a museum in Durham, North Carolina for natural, historical and scientific educational purposes. The mission of the Museum is to create a place of lifelong learning where people, from young child to senior citizen, embrace science as a way of knowing about themselves, their community, and their world. Nationally, the Museum is an active member of leading informal learning organizations including the Association of Science and Technology Centers (ASTC) and the Association of Zoos and Aquariums (AZA).

Basis of Accounting: The financial statements of the Museum have been prepared on the accrual basis of accounting.

Display of Net Assets by Class: The Museum's net assets have been grouped into the following classes:

Net Assets Without Donor Restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Museum. At June 30, 2021, the Museum's net assets without donor restrictions include Board-designated net assets of \$648,110 in a Contingency Reserve Fund. These funds are expected to be drawn upon only in the event of unforeseen circumstances that have an adverse impact on the Museum's working capital. Board-designated net assets at June 30, 2021, also include \$578,191 in a Capital Reserve Fund. These funds are expected to be drawn upon to cover the costs of acquiring and/or constructing fixed assets, as well as expenditures for the repair and maintenance of fixed assets. Board-designated net assets are not available to cover operating expenses, including budget shortfalls, unless specifically approved by the Board.

Net Assets With Donor Restrictions: Net assets subject to restrictions imposed by donors and grantors. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature, such as those that require resources to be maintained in perpetuity. When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions.

Recognition of Support: The Museum evaluates contributions, contracts, and grants to determine whether the transfer of assets is (1) an exchange transaction in which a resource provider is receiving commensurate value in return for the resources transferred, or (2) a contribution. If determined to be an exchange transaction, revenue is recognized in accordance with ASC Topic 606. Promises to give, including pledges, contributions, and grants to the Museum are generally considered nonreciprocal transactions and are recognized as support when conditions, if any, have been met. A condition exists if the agreement with the donor includes a barrier that must be overcome and either a right of return of assets transferred or a right of release from the donor's obligation to transfer assets. Grants and contributions requiring a match are considered conditional until the match is satisfied, wholly or in part, as defined by agreement. Cost-reimbursement grants are considered conditional until qualifying expenditures are incurred. Event sponsorships are considered conditional until the event is held. Amounts received in advance of conditions being met are included in deferred support in the statement of financial position. Support from unconditional grants and contributions is recognized as an increase in either net assets without donor restrictions or net assets with donor restrictions, based on the absence or presence of any donor-imposed restrictions.

Forgivable PPP Loans: The Museum has elected to account for *forgivable* loans received under the Paycheck Protection Program (PPP), a program administered through the U.S. Small Business Administration and created with the enactment of the Coronavirus Aid, Relief, and Economy Security Act (the CARES Act) as conditional financial assistance, in accordance with ASC Subtopic 958-605. Support therefrom has been recognized in net assets without donor restrictions upon the incurrence of qualifying expenses. Refer also to *Note M--Commitments and Contingencies* as pertains to COVID-19.

**THE NORTH CAROLINA MUSEUM OF LIFE AND SCIENCE, INC.**

**NOTE A--THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -- Continued**

Contributed Goods and Services: The Museum recognizes certain *contributed goods and services* (as both a revenue and expense) in connection with the support and delivery of its educational programs. Contributed goods and services are recognized at the estimated fair value of such at the date of donation, and consist primarily of animal supplies and supplies and services supporting Museum fundraising and special events. In addition, the Museum receives services from many individuals that volunteer their time and perform a variety of tasks that assist the Museum with specific assistance programs, campaign solicitations, and various committee assignments. No amounts have been reflected in the financial statements for those services since they do not meet the criteria for recognition under FASB ASC 958-605.

Recognition of Revenue: In accordance with FASB ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*, the Museum recognizes revenue when control of the promised goods or services is transferred to the Museum's outside parties in an amount that reflects the consideration the Museum expects to be entitled to in exchange for those goods or services. The standard outlines a five-step model whereby revenue is recognized as performance obligations within a contract are satisfied. The Museum has several revenue sources that are accounted for as exchange transactions, including general membership dues, admissions, educational programs, gift shop sales, train revenue, special events income, rental income, and concession revenue.

Membership Dues: The Museum sells annual general memberships, with pricing dependent upon the number of guests to which member benefits are extended. Payment is received at the point of membership sale. Member benefits include, but are not limited to, free admission to the Museum, advance registration for popular offerings, and discounts on various program fees, gift shop sales, and concessions. Since members receive goods or services of commensurate value in return, memberships are accounted for as exchange transactions. Management considers member benefits to represent a single performance obligation which is satisfied ratably over the one-year membership period. Therefore, revenue from membership dues is recognized ratably over the membership period.

The Museum's policies contain no provision for refunds of membership dues. However, management agreed to extend membership periods affected by the closure of the Museum from March 14, 2020 to July 7, 2020 due to the COVID-19 threat. No revenue for membership dues was recognized during this period of closure. Refer also to *Note M--Commitments and Contingencies* as pertains to COVID-19.

Admissions: The Museum recognizes revenue from visitor admissions upon sale or date of service, as applicable. Durham Community Days provided free admission to over 17,000 Durham County residents during fiscal 2021.

Other Revenue: Revenue from educational programs, gift shop sales, train rides, concessions, and facility rentals are recognized upon sale or date of service, as applicable. Revenue from special events is recognized when the event occurs. Amounts received prior to the date of service are held as deferred revenue until the service is provided. Other deferred revenue of \$671,577 at June 30, 2021, includes advance deposits of approximately \$496,000 and \$118,000 for July/August 2021 summer camp and space rentals for upcoming events, respectively.

Cash Equivalents: The Museum considers all highly liquid investments with an initial or remaining maturity of three months or less to be cash equivalents.

Grants Receivable: Grants receivable at June 30, 2021, consists of reimbursements due from the County of Durham for bond-related expenditures, as well as amounts due from various governmental entities, corporations, and nonprofit organizations. Management feels all receivables are fully collectible; therefore, no allowance has been provided. Receivables are unsecured and are due within a year.

**THE NORTH CAROLINA MUSEUM OF LIFE AND SCIENCE, INC.**

NOTE A--THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -- Continued

Other Receivables: Other receivables at June 30, 2021, include net capital campaign pledges of \$34,500 due from a corporation. Pledges of \$25,000 or more due beyond one year are recorded at the discounted present value of the estimated future cash flows using a discount factor of 4%. *Capital campaign pledges* receivable is recorded net of a discount of \$0 and \$5,292 at June 30, 2021 and 2020, respectively. Other receivables of \$69,326 include amounts due from various entities in the normal course of operations, including sales tax receivable of \$50,376 at June 30, 2021. Management feels all receivables are fully collectible; therefore, no allowance has been provided at June 30, 2021 and 2020. Outstanding receivables are unsecured and are generally due within a year. Refer also to *Note C--Capital Campaign Pledges Receivable*.

Inventory: Gift shop inventory is stated at the lower of cost (first-in, first-out method) or net realizable value.

Investments: Board-designated investments of \$160,047 at June 30, 2021, are held in a twelve-month, 0.08% bank certificate of deposit. The certificate was renewed for twelve months at a rate of 0.01% upon its maturity in November 2021.

Investments held by Triangle Community Foundation (TCF) are reported at fair value, as reported by TCF, and consist of the following at June 30, 2021: (a) \$35,164 - invested in the Non-Endowed Equity Oriented Investment Pool, donor-restricted for scholarships, expected to distribute approximately 4.0% of the invested funds annually; (b) \$108,986 - invested in the Endowment Investment Pool, with earnings available for the general operations of the Museum. Management has instructed TCF to reinvest the spendable balance in the fund.

Donor-restricted endowment funds of \$35,194 are invested in a bank money market account at June 30, 2021, with earnings therefrom available for the general operations of the Museum.

Certain investments were formerly held in equity securities with TIAA in connection with a 457(f) deferred compensation agreement with a former executive of the Museum. The securities were sold in June 2021 and proceeds of \$156,349 were distributed to the former executive to close-out the deferred compensation arrangement.

Refer also to *Note J--Fair Value Measurements*.

Property and Equipment: All acquisitions of property and equipment in excess of \$5,000 and expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets (ranging from 3 to 40 years).

Donated Property and Equipment: Donations of property and equipment are recorded as contributions at their estimated fair value at the date of donation. Such donations are reported as increases in net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as donor-restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Museum reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor.

Impairment of Long-Lived Assets: Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or fair value less costs to sell. Fixed assets having an aggregate cost of \$34,549 and a net book value of \$0, were written-off during the year ended June 30, 2021, based on management's identification of assets no longer used by the Museum.

**THE NORTH CAROLINA MUSEUM OF LIFE AND SCIENCE, INC.**

**NOTE A--THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -- Continued**

Advertising: The Museum uses advertising to promote its programs among the audiences it serves. The production costs of advertising are expensed as incurred. Advertising costs approximated \$61,913 for the year ended June 30, 2021.

Tax Status: The Museum is a tax-exempt charitable organization that is not a private foundation. The Museum is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from state income taxes under similar provisions of North Carolina tax laws. The Museum had no income subject to taxation as unrelated business income for the year ended June 30, 2021, and management is aware of no uncertain tax positions.

Functional Allocation of Expenses: The Museum allocates its expenses on a functional basis between program and support services. Expenses that can be identified with a program or support service are allocated directly thereto. Certain indirect expenses are allocated based on estimated usage and/or benefit.

Program Services: The Museum of Life and Science has served the community by providing engaging STEM learning experiences and extracurricular programming since 1946. The Museum welcomes over 359,000 visitors annually from the greater Triangle region and beyond. The Museum's 84-acre nature park and over 300 indoor and outdoor exhibitions enable children and their families to engage meaningfully with science, technology, engineering and math, preparing them to use STEM learning as a way of understanding the issues they will face throughout their lives. Our mission is to create a place of lifelong learning, where individuals of all ages embrace science as a way of knowing about themselves, their community, and their world.

Support Services: Support services include expenses not directly or indirectly allocated to program services. Management and general expenses include costs associated with the maintenance of facilities and exhibits and other administrative services, as well as development and marketing efforts that attract visitors to the Museum. Fundraising expenses include costs associated with efforts and events designed to generate support for the Museum.

Use of Estimates: The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of support, revenues and expenses during the reporting period. Actual results could differ from these estimates.

Fair Value of Financial Instruments: The carrying value of cash equivalents, receivables, accounts payable and accrued liabilities approximate the fair value of such based on the short maturities of those financial instruments. Pledges receivable of \$25,000 or more due beyond one year are carried net of a discount as described herein, resulting in a carrying value that approximates fair value. Investments are carried at fair value as described in *Note J--Fair Value Measurements*.

Summarized Comparative Information: The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Museum's financial statements as of and for the year ended June 30, 2020, from which the summarized information was derived.

Reclassifications: Certain amounts in the prior year summarized comparative information have been reclassified to conform to the current year presentation.

Upcoming Adoptions of New Accounting Standards: In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*. The guidance in this ASU supersedes the leasing guidance in Topic 840, *Leases*. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the balance sheet for all leases with terms longer than twelve months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the income statement. The new standard is effective for fiscal years beginning after December 15, 2021, as most recently deferred by ASU 2020-05. A modified retrospective transition approach is required for lessees for capital and operating leases existing at, or entered into after, the beginning of the earliest comparative period presented in the financial statements, with certain practical expedients available. Management is currently evaluating the impact of the adoption of the new standard, including amendments thereto, on future financial statements.

**THE NORTH CAROLINA MUSEUM OF LIFE AND SCIENCE, INC.**

**NOTE B--AVAILABILITY AND LIQUIDITY OF ASSETS**

The following reflects the Museum's financial assets as of the statement of financial position date, reduced by amounts not available for general use within one year from June 30, 2021:

Financial assets at June 30, 2021:	
Cash and cash equivalents	\$ 4,272,140
Grants receivable	79,013
Other receivables	103,826
Investments	<u>339,392</u>
	4,794,371
Less those unavailable for general expenditures within one year:	
Board-designated Contingency Reserve	(648,110)
Board-designated Capital Reserve	(578,191)
Donor-restricted, non-endowed net assets	(328,457)
Donor-restricted endowment net assets	<u>(144,181)</u>
Financial assets available to meet cash needs for general expenditures within one year	\$ <u>3,095,432</u>

As described further in *Note K--Significant Concentrations*, the County of Durham subsequently awarded support of \$1,692,841 and \$150,000 to the Museum for general operations and for facilities maintenance and capital improvements, respectively, for the year ending June 30, 2022. The Museum was also subsequently awarded a Sheltered Venue Operators Grant in the amount of \$1,743,467, for general operating expenses including facilities maintenance, as described in *Note M* herein.

The Museum also has access to a \$1,000,000 bank line of credit. No amounts had been drawn against the line through June 30, 2021, or subsequent thereto.

**NOTE C--CAPITAL CAMPAIGN PLEDGES RECEIVABLE**

The Museum conducted a \$3.6 million capital campaign to create two major outdoor experiences, *Hideaway Woods* (completed in September 2015) and *Earth Moves* (completed in September 2019).

Capital campaign pledges of \$34,500 remain outstanding at June 30, 2021, and are expected to be collected as follows:

<u>Years Ending June 30,</u>	
2022	\$ 20,000
2023	14,500
Thereafter	<u>-</u>
	\$ <u>34,500</u>

**NOTE D--PROPERTY AND EQUIPMENT**

2016 Durham County Bond Projects: On April 11, 2017, the Durham County Board of Commissioners appropriated \$14,214,903 in 2016 Voter Approved General Obligation Bond funds for various capital improvement projects of the Museum. Bond proceeds of \$14,067,705 (net of bond issuance costs of \$147,198) are being used to expand the Museum's parking capacity and to support exhibit maintenance and upgrades across the campus.

Draw-downs of \$215,170 and \$1,693,017 were requested for the years ended June 30, 2021 and 2020, respectively, based on expenditures incurred. Related expenditures were incurred in connection with the completion of two new Woodlands classrooms, the design of an animal quarantine facility, enhancements for Catch the Wind and Explore the Wild, and other repairs and enhancements to Museum exhibits and facilities.



**THE NORTH CAROLINA MUSEUM OF LIFE AND SCIENCE, INC.****NOTE D--PROPERTY AND EQUIPMENT -- Continued**

Bond proceeds of \$4,454,851 remain available for expenditure as of June 30, 2021. The Museum estimates that approximately \$2,300,000 will be spent in fiscal 2021-2022 to support exhibit infusion, including exhibit enhancements, redesign of the Museum entry (including a new entry point for school groups), completion of the animal quarantine facility, and expansion of the Operations Center. At June 30, 2021, bond expenses receivable of \$6,693 represents bond expenditures incurred that had not yet been submitted to Durham County for reimbursement. Refer also to *Note M--Commitments and Contingencies* as pertains to construction commitments for bond funds.

Construction in Progress: Construction in progress at June 30, 2021, includes costs associated with *Operations Center*, *Quarantine Facility*, and upgrades to various other exhibits and facilities. Construction in progress at June 30, 2020, includes costs associated with *Woodland Campus* and upgrades to various other exhibits and facilities.

Property and equipment consist of the following at June 30:

	2021	2020*
Land	\$ 21,600	\$ 21,600
Building and improvements	21,558,666	20,474,539
Exhibits	27,612,986	27,499,180
Furniture, fixtures and equipment	1,090,640	1,044,786
Computers and software	220,977	147,315
Vehicles	219,916	219,916
Trademarks and patents	34,397	34,397
Construction in progress (not depreciable)	286,840	1,206,475
	51,046,022	50,648,208
Less: Accumulated depreciation and amortization	(38,836,944)	(37,257,738)
	<u>\$ 12,209,078</u>	<u>\$ 13,390,470</u>

\*for comparative purposes

Depreciation and amortization totaled \$1,613,754 and \$1,699,934 for the years ended June 30, 2021 and 2020, respectively.

**NOTE E--NET ASSETS WITH DONOR RESTRICTIONS, OTHER THAN ENDOWMENTS**

Net assets with donor restrictions, other than endowments, were released from donor restrictions in fiscal 2020-2021 by incurring expenses satisfying donor-imposed purpose and/or time restrictions as follows:

County of Durham Grant:	
General Support (for fiscal 2021)	\$ 1,667,841
Facility Improvements	34,370
State of North Carolina – Field Biologist Exhibit	50,000
NASA:	
Space and Earth STEM Education with Arizona State University	134,285
Moon, Mars, and Beyond with Arizona Science Center	795
National Science Foundation (NSF):	
Co-Created Public Engagement with Science with Twin Cities Public TV	26,360
Diego with UNC Chapel Hill	40,102
CARES Act with YMCA	99,686
GSK Foundation – Earth Moves Exhibit	47,771
Biogen Foundation – Investigate Health Lab	36,892
Cannon Foundation – Accessibility for Museum experiences	30,000
Walton Foundation – Sustainability in Science Museums/Arizona St. University	13,078
Nora K. Nicholson – Summer Camp Scholarships	1,825
Various programs	49,661
	<u>\$ 2,232,666</u>

**THE NORTH CAROLINA MUSEUM OF LIFE AND SCIENCE, INC.**

**NOTE E--NET ASSETS WITH DONOR RESTRICTIONS, OTHER THAN ENDOWMENTS -- Continued**

Net assets with donor restrictions at June 30, 2021, are available for the following purposes:

County of Durham – Facility improvements	\$ 152,005
GSK Foundation – Earth Moves Exhibit	45,032
Investigate Health Lab	18,370
Camp scholarships	35,165
Various programs and exhibits	<u>77,885</u>
	<u>\$ 328,457</u>

**NOTE F--CONDITIONAL SUPPORT**

The following represent conditional promises to give (to the Museum) at June 30, 2021, for which no support is recognized in the accompanying financial statements:

Reimbursement grants:

Co-Created Public Engagement with Science, scheduled for funding by June 30, 2022.	\$ 25,224
Sustainability in Science Museums, scheduled for funding by September 30, 2021.	4,292
Moon, Mars & Beyond, scheduled for funding by December 31, 2021.	14,763
UNC Chapel Hill – NSF Research, scheduled for funding by February 28, 2022.	715
County of Durham General Obligation Bonds, for capital improvement project, conditional to incurrence of qualifying expenditures. Refer also to <i>Note D--Property and Equipment</i> .	4,454,851

**NOTE G--NET ASSETS WITH DONOR RESTRICTIONS, HELD UNDER ENDOWMENTS**

FASB ASC 958-205 provides guidance on the net asset classification of board-designated and donor-restricted endowment funds held by nonprofit organizations, subject to an enacted version of UPMIFA (the *Uniform Prudent Management Institutional Funds Act*). The Museum holds only donor-restricted endowment funds. Therefore, unless stated otherwise in the gift instrument, assets held under endowments are considered donor-restricted assets until appropriated for expenditure by the Museum. Endowment net assets are disaggregated further by the Museum as to which amounts are subject to appropriation by the Museum or to investment in perpetuity. The Museum considers the following to be subject to investment in perpetuity: (1) the original value of gifts donated to endowments, (2) the original value of subsequent gifts to endowments, and (3) accumulations to endowments made in accordance with the direction of the applicable donor gift instruments. Net investment income is considered available for appropriation unless otherwise directed by the gift instrument.

At June 30, 2021, donor-restricted General Endowment funds of \$108,987 and \$35,194 are held by Triangle Community Foundation (TCF) and Mechanics & Farmers Bank (M&F), respectively, for the benefit of the Museum. The funds held by TCF are invested in the TCF Endowment Investment Pool, which has a diversification target of 60% equity, 20% fixed income, and 20% alternative investments. The primary investment objective is to increase charitable assets while preserving capital. In May 2016, the Museum advised TCF to invest all funds in its General Endowment, rather than holding out a 5% *spendable balance* for distributions. The 5% *spendable balance* is not invested and does not earn income for the fund. General Endowment funds held by Mechanics & Farmers Bank are invested in a bank money market account. Investment income (including interest and dividends, net of fees, and realized and unrealized gains and losses) from the General Endowment is available for the Museum's general use upon appropriation.

**THE NORTH CAROLINA MUSEUM OF LIFE AND SCIENCE, INC.****NOTE G--NET ASSETS WITH DONOR RESTRICTIONS, HELD UNDER ENDOWMENTS -- Continued**

Endowment net assets by fund type at June 30, 2021, and changes in endowment net assets for the year then ended as follows:

	Subject to Approp'n	Subject to Investment in Perpetuity	Total
Donor-restricted endowment funds:			
General Endowment (M&F)	\$ 5,194	\$ 30,000	\$ 35,194
General Endowment (TCF)	65,566	43,421	108,987
Board-designated endowment funds	-	-	-
Total endowment funds, June 30, 2021	<u>\$ 70,760</u>	<u>\$ 73,421</u>	<u>\$ 144,181</u>
Endowment net assets, June 30, 2020	\$ 43,443	\$ 73,421	\$ 116,864
Investment income, net	28,257	-	28,257
Contributions	-	-	-
Appropriated for expenditure	<u>(940)</u>	<u>-</u>	<u>(940)</u>
Endowment net assets, June 30, 2021	<u>\$ 70,760</u>	<u>\$ 73,421</u>	<u>\$ 144,181</u>

**NOTE H--LEASES**

The Museum leases two tracts of land from the City of Durham under leases which provide for annual lease payments of \$1 and \$100, and expire in 2033 and 2031, respectively. No in-kind support has been recorded for these reduced-rate leases because the fair rental value is not determinable.

**NOTE I--403(b) RETIREMENT PLAN (including a subsequent event)**

The Museum sponsors a 403(b) retirement plan on behalf of its employees. Per the plan, employees are immediately eligible to make deferrals with no age or service requirement. Employees are eligible to participate in employer nonelective contributions upon completing a Year of Service and attaining age twenty-one. The plan requires no service requirements beyond the initial eligibility. Prior to April 2, 2020, the plan provided for nonelective employer contributions at 5% of an eligible employee's annual compensation. The plan was amended, effective April 2, 2020, to provide for discretionary nonelective employer contributions. The Plan, as amended, no longer provides for nondiscretionary employer contributions. Participants are fully vested in all contributions to their accounts.

On June 23, 2021, the Museum's Board approved a discretionary nonelective contribution equal to 5% of participants' Eligible Compensation for the period from April 2, 2020 to December 31, 2020 and for the plan year ending December 31, 2021. The Museum accrued an employer contribution to the 403(b) plan of \$240,586 at June 30, 2021, based on eligible compensation from April 2, 2020 to June 30, 2021. Approximately \$215,000 of the amount accrued at June 30, 2021, was funded to the plan in July 2021, with the balance funded in October 2021. The employer's contribution to the plan based on eligible compensation since June 30, 2021, has been funded with each payroll.

In November 2021, the Board approved a discretionary nonelective contribution equal to 5% of participants' Eligible Compensation for the plan year ending December 31, 2022, and for each plan year thereafter, unless otherwise determined by the Board.

**THE NORTH CAROLINA MUSEUM OF LIFE AND SCIENCE, INC.****NOTE J--FAIR VALUE MEASUREMENTS**

The Museum applies generally accepted accounting principles (GAAP) for fair value measurements of financial assets that are recognized or disclosed at fair value in the financial statements on a recurring basis. GAAP defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. GAAP also establishes a framework for measuring fair value and expands disclosures about fair value measurements.

FASB ASC 820-10 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority; Level 2 inputs consist of observable inputs other than quoted prices for identical assets; and Level 3 inputs have the lowest priority.

The following represents assets measured (and carried) at fair value on a recurring basis by the Museum:

		Quoted Prices in Active Markets for Identical Assets	Significant Other Observable Inputs	Significant Unobservable Inputs
<u>June 30, 2021</u>	<u>Fair Value</u>	<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>
<i>Investments:</i>				
Bank certificate of deposit	\$ 160,047	\$ -	\$ 160,047	\$ -
TCF Investment Pool	35,164	35,164	-	-
Held under endowments:				
TCF Investment Pool	<u>108,986</u>	<u>108,986</u>	<u>-</u>	<u>-</u>
	<u>\$ 304,197</u>	<u>\$ 144,150</u>	<u>\$ 160,047</u>	<u>\$ -</u>

*Level 1:* Endowment funds and non-endowed funds held by the Triangle Community Foundation (TCF) are invested as described in Note A, and are carried at fair value as reported by TCF. (Refer also to *Note G--Net Assets With Donor Restrictions, Held Under Endowments*).

*Level 2:* Investments include amounts held in a twelve-month bank certificate of deposit. The certificate is carried at face value plus accrued earnings thereon, which approximates the fair value of such.

**NOTE K--SIGNIFICANT CONCENTRATIONS (including a subsequent event)**

**Credit Risk:** The Museum has its primary operating account with a bank and its Board-designated reserves and certain endowed investments with various other banks (and credit unions). Deposits are eligible for up to \$250,000 of insurance coverage per bank (credit union), as provided by the Federal Deposit Insurance Corporation (National Credit Union Administration). At June 30, 2021, approximately \$3,054,000 of the Museum's bank (credit union) holdings exceeded federally insured limits.

**Support Risk (including a subsequent event):** The Museum depends upon an annual award from the County of Durham to cover a significant portion of its operating expenses. The award provided for \$1,667,841 (or approximately 19% of the Museum's operating expenses before depreciation) for the year ended June 30, 2021. Management was notified subsequently of an appropriation, whereby the County of Durham will provide general operating support of \$1,692,841 and facilities maintenance and capital improvement funds of \$150,000 to the Museum for the year ending June 30, 2022.

**Economic Risk:** Approximately 38% and 35% of the Museum's operating expenses before depreciation for the years ended June 30, 2021 and 2020, respectively, were funded by membership dues and general admission fees. While the Museum attracts members and visitors from across the State and beyond, a significant portion of its members and visitors live in and around the Raleigh-Durham-Research Triangle area.

**THE NORTH CAROLINA MUSEUM OF LIFE AND SCIENCE, INC.**

**NOTE L--BANK LINE OF CREDIT**

The Museum (the Borrower) has a \$1,000,000 open end revolving line of credit with a bank. The Borrower is required to maintain a zero balance on the line for at least 30 consecutive days during each consecutive twelve-month period, beginning with April 27, 2020 (the date of the most recent renewal of the line), during which the bank has not made demand for payment. The line bears interest at the bank's one-month LIBOR plus 2.50% per annum, with the rate subject to adjustment monthly. The line requires monthly interest payments, with payment of the outstanding balance and accrued interest thereon due on demand. The line is secured by the Museum's deposits with the lending bank, as well as other assets of the Museum.

No advances were taken against the bank line of credit through June 30, 2021, or subsequent thereto.

**NOTE M--COMMITMENTS AND CONTINGENCIES (including subsequent events)**

Commitments: In May 2021, the Museum signed a construction contract for approximately \$205,000 relating to the construction of a floating dock. The construction is expected to be completed in summer 2022. Subsequent to June 30, 2021, the Museum entered into multiple contracts totaling approximately \$1,704,000, substantially all of which are for capital improvement projects to be funded by the Durham County bonds. Contractual commitments include \$478,000 for an operations warehouse, \$486,000 for a Play to Learn netted structure and renovations, \$297,000 for lobby renovations including a video wall, \$160,000 for animal exhibits, \$119,000 for treehouse repairs, and \$164,000 for various other capital improvements and repairs. These capital projects are expected to be funded by Durham County Bond proceeds. Refer also to *Note D--Property and Equipment* as pertains to the Durham County Bond Project.

Contingencies: Financial assistance from various awarding agencies is subject to special audit. Such audits could result in claims against the Museum for disallowed costs or noncompliance with grantor restrictions. Management is aware of no disallowable costs or instances of noncompliance with grantor restrictions. Consequently, no provision has been made for liabilities, if any, that may arise from such audits.

COVID-19: In March 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) a global health pandemic. The State of North Carolina operated under a "Stay at Home" order from March 27, 2020 to May 8, 2020 during which only *essential* service providers were permitted to have their employees continue to work on-site. The Museum was closed to the public from March 14, 2020 to July 7, 2020, due to the pandemic. The closure resulted in significant lost revenues to the Museum. Upon reopening, indoor and outdoor exhibits opened to visitors; however, the Museum operated at a reduced capacity and required visitors to schedule their visits for much of fiscal 2021.

The Museum received proceeds from a *forgivable loan* of \$1,089,600 received on April 27, 2020, under the Paycheck Protection Program (PPP), a program administered through the U.S. Small Business Administration (SBA) and created with the enactment of the Coronavirus Aid, Relief, and Economy Security Act (the CARES Act). The Museum elected to account for this forgivable loan as a conditional contribution in accordance with ASC Subtopic 958-605. Financial assistance of \$252,205 and \$837,395 was recognized for the years ended June 30, 2021 and 2020, respectively, upon the incurrence of qualifying expenses. On March 8, 2021, the SBA forgave the loan in full.

On February 22, 2021, the Museum received a second PPP loan of \$1,089,600. Financial assistance of \$1,089,600 was recognized in fiscal 2021, based on qualifying expenses incurred during the fiscal year. On January 12, 2022, the SBA forgave the loan in full. Refer also to Note A as pertains to *Forgivable PPP Loans*.

**THE NORTH CAROLINA MUSEUM OF LIFE AND SCIENCE, INC.**

**NOTE M--COMMITMENTS AND CONTINGENCIES (including subsequent events) -- Continued**

In October and November 2021, the Museum was awarded grant funds totaling \$1,743,467 under a Shuttered Venue Operators Grant (SVOG) from the U.S. Small Business Administration (SBA). SVOG awards provide emergency assistance for eligible venues negatively impacted by COVID-19. The Museum has committed to use the grant proceeds to support general operating expenses including facilities maintenance for the period March 1, 2020 to December 31, 2021. The grant is scheduled to expire on October 6, 2022.

At the date on which the financial statements were available to be issued, the Museum is open to visitors and operating near full capacity, though requiring masks indoors and social distancing. Management continues to monitor federal and local guidance and will make changes as needed to keep visitors and employees safe. Management believes the Museum is well-positioned to continue serving the community and surrounding areas despite pandemic uncertainties. However, the impact of COVID-19 and its variants on the Museum's operations cannot be reasonably estimated at this time.

**NOTE N--SUBSEQUENT EVENTS**

Management has evaluated subsequent events through January 26, 2022, the date on which the financial statements were available to be issued. No further adjustments to or disclosures in the financial statements are considered necessary.



September 1, 2021

Carrie M. Heinonen  
President and CEO  
Museum of Life & Science  
433 W Murray Ave  
Durham, North Carolina 27704

Dear Ms. Heinonen:

We are pleased to inform you that on July 31, 2021, the Trustees of The William Bingham Foundation approved a grant to the Museum of Life & Science. By accepting the grant funds, you agree to accept the grant as detailed below:

Grant Purpose:	<b>To support renovations of <i>Explore the Wild</i> exhibit</b>
Awarded Amount:	<b>\$50,000.00</b>
Date Payment Mailed:	<b>September 1, 2021</b>
Grant Period:	<b>July 1, 2021 – June 30, 2022</b>
Final Report Due:	<b>September 1, 2022</b>

Any request to modify this grant, must be submitted to the Foundation at [info@wbinghamfoundation.org](mailto:info@wbinghamfoundation.org) and approved in advance by the Foundation's Trustees. Any funds not expended for the purpose described in your grant application must be returned to the William Bingham Foundation. No portion of the grant may be used for lobbying or attempting to influence legislation.

The final report is due on **September 1, 2022**. Please login into our online grantmaking system to complete your final report: <https://www.grantinterface.com/Home/Logon?urlkey=wbinghamfoundation>

Your final report must be submitted and reviewed by Trustees before any consideration for future funding. As with all grant proposals, future proposals are by invitation only.

Please do not hesitate to contact the William Bingham Foundation office at (216) 759-9142 or via email at [info@wbinghamfoundation.org](mailto:info@wbinghamfoundation.org) if you have any questions.

Warm regards,

A handwritten signature in black ink that reads "Jonathan Blossom". The signature is written in a cursive, flowing style.

Jonathan B. Blossom  
President

Enclosure check #2191



September 20, 2021

Jonathan B. Blossom, President  
The William Bingham Foundation  
1375 East 9th Street, Suite 900  
Cleveland, OH 44114

Dear Mr. Blossom,

Thank you so much for your gift to the Museum of Life and Science to support renovations of our *Explore the Wild* exhibit. **Your grant in the amount of \$50,000.00 was received on 9/17/2021. We are deeply grateful for your generosity and look forward to completing this project.**

Donations during the pandemic allowed us to continue serving children and families when our doors were closed. We have created a tremendous amount of new, online content on a vast array of science topics in both English and Spanish. Major improvements and upgrades have been made on campus to ensure the safety and security of both staff and visitors, and our beloved animals have been cared for every day since we first closed on March 14, 2020.

We are thrilled that we can now welcome everyone back to our indoor and outdoor spaces on our campus! As we plan into the fall, we will continue supporting children and families with increased online learning as well as small, safe cohort-based learning on campus.

We have never been more passionate about creating programs and experiences that teach the next generation how to think critically and use real science to solve problems and improve society. Your support is key, as donations and admission revenue represent over 80% of our annual operating budget. Thank you for being a valued member of our Museum family and for putting your trust in us.

With gratitude and warm regards,

A handwritten signature in black ink, appearing to read "Carrie Heinonen". The signature is fluid and cursive, with a long, sweeping line extending from the end.

Carrie Heinonen  
President & CEO

*The Museum of Life and Science is a 501(c)3 nonprofit organization with tax id# 56-0938434.  
No goods or services were exchanged for this donation; it is fully tax deductible.*



MUSEUM of LIFE + SCIENCE

9/16/21

Dear Mr. Blossano,

Thank you so much for the grant in support of our essential "Explore the Wild" exhibit. We are thrilled to be able to share closer engagement with the wetlands for our visitors and are equally thrilled to be improving our urban ecology in the process.

Many thanks,

Carrie M. Heinonen, President & CEO

Carrie

## **Questions/Responses for the application submitted by Museum of Life and Science for review at the Summer 2021 Annual Meeting:**

- 1. The Museums application states that in the 1960s, the Museum leased 11.7 acres from the City of Durham, but the campus is now 84 acres. Is the original land part of the 84 acres? When did the Museum acquire the additional space? And was it also from the city?** The museum obtained 50 additional acres in 1975. The Museum has sat on 84 acres of land since 2000, all leased by the City of Durham.
  
- 2. What were some of the principal takeaways from the Aguirre study/findings?**  
The listening sessions gave a voice to all employees who attended, and through that process highlighted recurring themes in inequitable practices across our institution. We identified ways in the Museum's culture should change through hiring practices, policies, accountability, support and much more. In front of our entire staff, it held our leaders accountable in committing to change
  
- 3. The Trustees could benefit from a visual aid with an overlay of the proposed changes if it exists. Does the Museum have a schematic/drawing of the current and future Explore the Wild exhibit?** Attached



## ***Wetland Walkway***

COMMENTS:

[illegible]

SHEET TITLE:

DRAWN BY: TD

CHECKED BY:

DATE ISSUED: 1-19-2021

REVISIONS: \_\_\_\_\_

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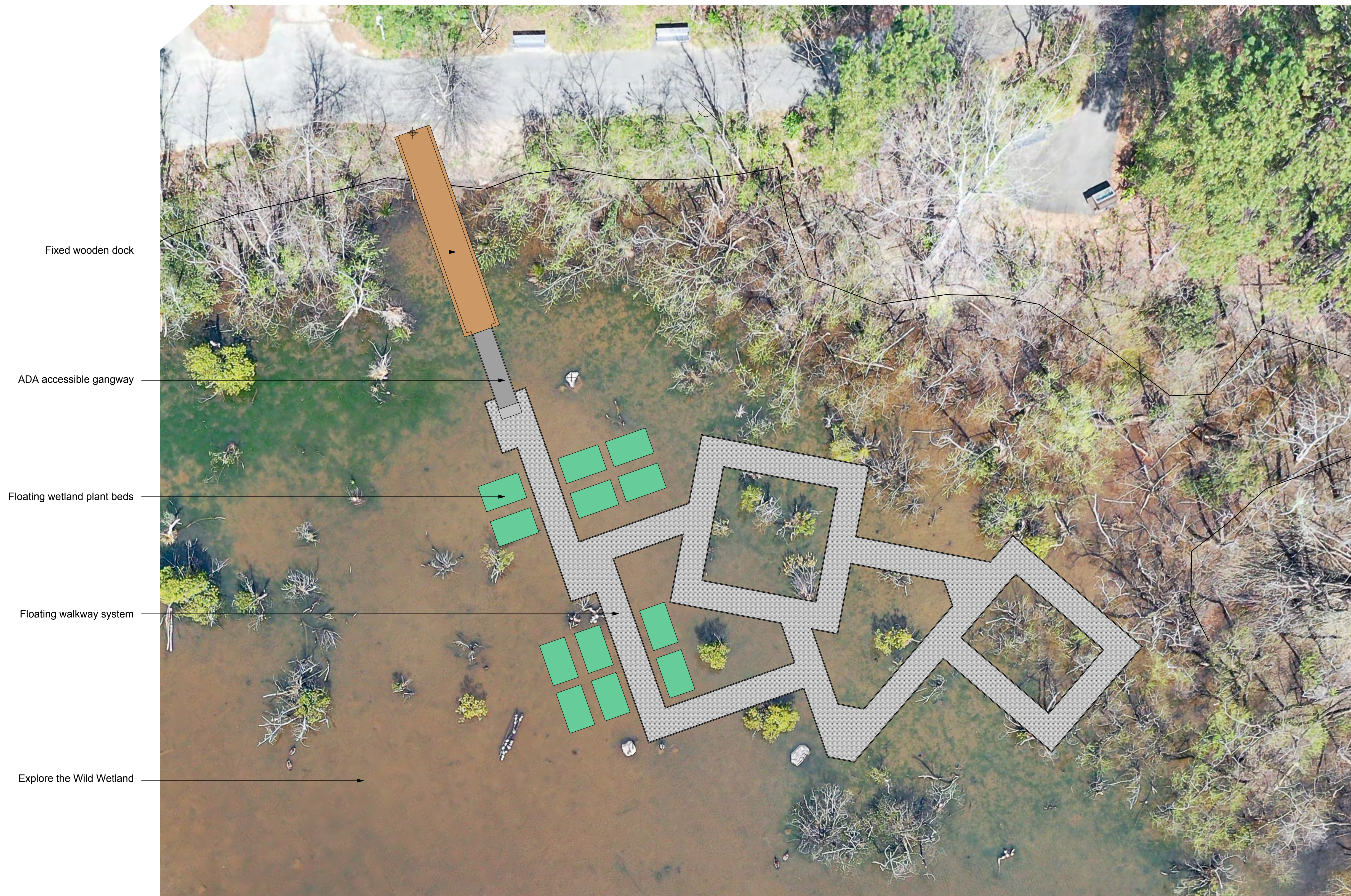
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SHEET NUMBER:

**L-1**

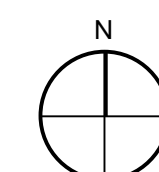
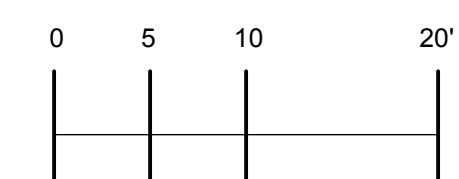
SCALE: AS NOTED



1

### Wetland Walkway - Plan

scale = 1"=10'-0"





***Wetland  
Walkway***

COMMENTS:



1

Wetland Walkway - View from Dock entry

NTS



2

Wetland Walkway - View from top of Gangway

NTS



3

Wetland Walkway - View from base of Gangway

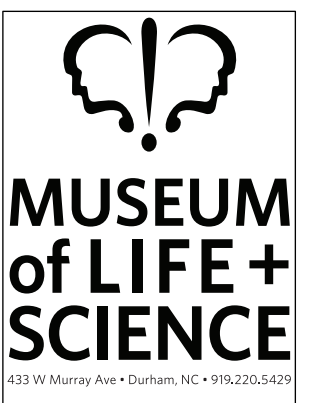
NTS



4

Wetland Walkway - View from Floating Walkway

NTS



SHEET TITLE:

Perspective Views

DRAWN BY: TD

CHECKED BY:

DATE ISSUED: 1-19-2021

REVISIONS: \_\_\_\_\_

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SHEET NUMBER:

L-2

SCALE: AS NOTED





1 Wetland Walkway - View from Floating Walkway  
NTS



2 Wetland Walkway - View from Floating Walkway  
NTS



3 Wetland Walkway - View from Floating Walkway  
NTS



4 Wetland Walkway - View from Floating Walkway  
NTS

Wetland Walkway

COMMENTS:

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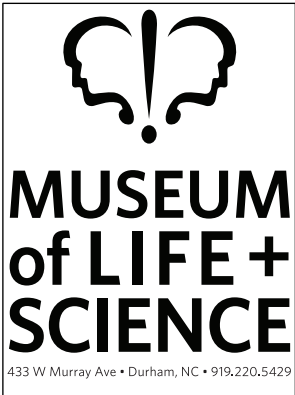
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SHEET TITLE:  
Perspective Views

DRAWN BY: TD

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DATE ISSUED: 1-19-2021

REVISIONS: \_\_\_\_\_

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SHEET NUMBER:  
**L-3**

SCALE: AS NOTED





1 Wetland Walkway - View from Floating Walkway  
NTS



2 Wetland Walkway - View from Floating Walkway  
NTS



3 Wetland Walkway - View from Floating Walkway  
NTS



4 Wetland Walkway - View from Floating Walkway  
NTS

# Wetland Walkway

COMMENTS:

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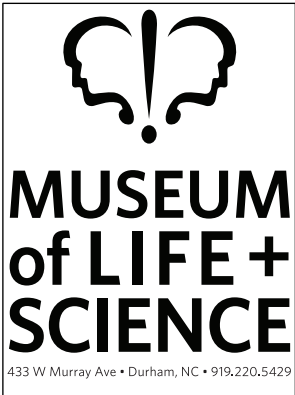
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SHEET TITLE:  
Perspective Views

DRAWN BY: TD

CHECKED BY:

DATE ISSUED: 1-19-2021

REVISIONS: \_\_\_\_\_

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SHEET NUMBER:  
**L-4**

SCALE: AS NOTED





## ***Wetland Walkway***

COMMENTS:

[illegible]

SHEET TITLE:

Perspective Views

DRAWN BY: TD

CHECKED BY:

DATE ISSUED: 1-19-2021

REVISIONS: \_\_\_\_\_

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SHEET NUMBER:

L-5

SCALE: AS NOTED



## Wetland Walkway Expenses

Category	Budget	Actual	Description
AccuDock	\$ 224,825.00	\$ 223,610.00	Floating Accu Dock and Land Connection (Materials and Construction costs)
Plant Mats	\$ 23,000.00	\$ 21,180.00	Floating Plant Mats
Plants	\$ 2,200.00	\$ 11,727.00	Native wetland plant species
<i>Total</i>	<i>\$ 250,025.00</i>	<i>\$ 256,517.00</i>	

Notes: This report shows non-personnel expenses for the Wetland Walkway. All portions of the project supported by WBH were completed, with the exception of seating around the two trees (atlantic white cedars), which changed due to on-site design constraints and higher costs for plants and other materials.