



TESFA INTERNATIONAL SCHOOL
Global Minds with Minnesota Hearts

BOARD MEETING AGENDA

6:00 p.m. April 22, 2019

Meeting Location: 1555 40th Avenue NE, 2nd Floor, Columbia Heights, MN 55421

Mission

Through a global-minded education, we empower and prepare all students with the empathy, knowledge, and skills to take risks and pursue goals that contribute meaningfully to their community.

1.0 CALL TO ORDER

2.0 APPROVAL OF AGENDA

Motion by: _____ Seconded by: _____

3.0 COMMENTS FROM CITIZENS PRESENT

Visitors attending the meeting who wish to address the school board may do so at this time.

3.0 APPROVAL OF THE CONSENT AGENDA

Consent items, April 22, 2019 – School Board Agenda as warranted including approval of:

- Minutes – Regular Meeting Minutes of March 18, 2019
- Personnel Recommendations - NA
- Payment of Bills and Acknowledgment of Wire Transfer Report

The Executive Director recommends the School Board approve the Consent Items as detailed in the enclosure.

Motion by: _____ Seconded by: _____ Vote: Passed _____

4.0 Monthly Financials - March 2019

5.0 Presentations and Discussion Items

5.01 Draft Fixed Asset Policy - First Reading

5.02 Process for Appointing Parent Board Member to Opening



TESFA INTERNATIONAL SCHOOL
Global Minds with Minnesota Hearts

6.0 ACTION ITEMS

6.01 Approve Preliminary FY 20 Budget

6.02 Approve 2019-2020 Calendar

Motion by: _____ Seconded by: _____ Vote: _____

8.0 VOA authorizer input/update

9.0 ADJOURNMENT

Personnel Recommendations:

The following personnel items are recommended for the approval at the April 22, ,2019, school board meeting.

Resignation:

Natalie Jones 1.0 FTE Classroom Teacher effective April 18, 2019



BOARD MINUTES

6:00 p.m. March 18, 2019

Meeting Location: 1555 40th Avenue NE, 2nd Floor, Columbia Heights, MN 55421

1.0 CALL TO ORDER

Meeting called to order by Pat Exner, Board Chair at 6:05.

2.0 APPROVAL OF AGENDA

Motion to approve the agenda.

Motion by: Tony Monster Seconded by: Abby Hendricks Yea 5 Nay 0

3.0 COMMENTS FROM CITIZENS PRESENT

Visitors attending the meeting who wish to address the school board may do so at this time.

4.0 EXECUTIVE DIRECTOR REPORT

5.0 APPROVAL OF THE CONSENT AGENDA

Consent items, March 18, 2019 – School Board Agenda as warranted including approval of:

- Minutes – Regular Meeting Minutes of February 25, 2019
- Personnel Recommendations -
- Payment of Bills and Acknowledgment of Wire Transfer Report
- Monthly Financials

The Executive Director recommends the School Board approve the Consent Items as detailed in the enclosure.

Motion to approve consent agenda.

Motion by: Amir Orandi Seconded by: Maren Rodriguez Yea 5 Nay 0

6.0 Presentations and Discussion Items

6.01 Our “Why”, Draft Revised Mission (Maren/Abby)

Michelle Orman, 1st Grade teacher presented work done at the last Strategic Directions Team meeting on creating our mission statement. Pat Exner, Board Chair inquired on parents input on the “Why.” Jonas Beugen suggested to take conferences this week as an opportunity to get parent input on our mission statement.



6.02 Audit Presentation

- Clean audit
- Recommended 20-25% fund balance of expenditure
- 5 findings - summarized on pages 52-56 of audit

6.03 NWEA MAP Winter Data Review

- Presentation on Jonas Beugen, Executive Director
- Most grades performed better than national average on math and reading.
- Put plan in place to address math curriculum.

6.04 FY 20 Staffing & Budget Parameters

- Jonas Beugen presented parameters for next year's budget.

7.0 ACTION ITEMS

7.01 2019-2020 Teaching Staff Salary Schedule

7.02 2019-2020 Non-Licensed Staff Salary Schedule

7.03 Approve Revised 2018-2019 Calendar

7.04 Authorize Executive Director to Take Actions Necessary to Establish 1 Kindergarten, Dual Spanish Immersion Class for August 2019

7.05 Approve revised VOA contract

Motion to approve 7.01.

Motion by: Tony Monster Seconded by: Pat Exner Yea 5 Nay 0

Motion to approve 7.02

Motion by: Tony Monster Seconded by: Pat Exner Yea 5 Nay 0

Motion to approve 7.03.

Motion by: Amir Orandi Seconded by: Abby Hendricks Yea 5 Nay 0

Motion to approve 7.04.

Motion by: Tony Monster Seconded by: Amir Orandi Yea 5 Nay 0

Motion to approve 7.05.

Motion by: Abby Hendricks Seconded by: Maren Rodriguez Yea 5 Nay 0

8.0 VOA authorizer input/update

9.0 ADJOURNMENT

Motion by: Amir Orandi Seconded by: Abby Hendricks Yea 5 Nay 0

Mission

Tesfa International School is committed to providing an equitable and empowering education for all. Our scholars will engage in a transdisciplinary curriculum supported by conceptual and inquiry based learning. Side-by-side with dedicated educators, scholars will develop the knowledge, skills and characteristics necessary for active citizenship throughout the world.

**Tesfa International School
Detailed Income Statement
For Period Ending March 31, 2019**

| | Month Activity | Year-to-Date Activity | FY19 Revised Budget 163 ADM | % of Budget |
|----------------------------------|-------------------|--------------------------|-----------------------------------|----------------|
| GENERAL FUND 01 | | | Targeted Percent | 75% |
| REVENUE | | | | |
| State Aid Revenue | | | | |
| 01 R 005 000 000 000 201 | 3,785.67 | 6,976.93 | 6,171.20 | 113% |
| 01 R 005 000 000 000 211 | 82,599.88 | 1,346,902.94 | 1,739,546.15 | 77% |
| 01 R 005 000 000 317 211 | - | - | - | N/A |
| 01 R 005 000 000 000 212 | 3,379.65 | 7,604.21 | 4,900.00 | 155% |
| 01 R 005 000 000 348 300 | - | 75,026.26 | 214,182.00 | 35% |
| 01 R 005 000 000 740 360 | 97,882.23 | 222,559.63 | 599,408.52 | 37% |
| Total State Aid Revenue | 187,647.43 | 1,659,069.97 | 2,564,207.87 | 65% |
| State Audit Accrual | - | 265,097.01 | - | N/A |
| Federal Aid Revenue | | | | |
| 01 R 005 216 000 401 400 | - | 42,711.23 | 67,274.62 | 63% |
| 01 R 005 204 000 414 400 | - | 7,765.91 | 9,828.25 | 79% |
| 01 R 005 205 000 417 400 | 9,416.64 | 9,416.64 | 14,212.28 | 66% |
| 01 R 005 206 000 433 400 | - | - | 10,000.00 | 0% |
| 01 R 005 000 000 419 400 | 7,553.14 | 16,628.14 | 35,787.00 | 46% |
| Total Federal Aid Revenue | 16,969.78 | 76,521.92 | 137,102.15 | 56% |
| Other Revenue | | | | |
| 01 R 005 000 000 000 096 | - | 116.32 | 125.00 | 93% |
| 01 R 005 000 000 000 099 | 233.05 | 1,959.04 | 3,089.00 | 63% |
| Total Other Revenue | 233.05 | 2,075.36 | 3,214.00 | 65% |
| TOTAL REVENUE | 204,850.26 | 2,002,764.26 | 2,704,523.02 | 74% |

**Tesfa International School
Detailed Income Statement
For Period Ending March 31, 2019**

| | Month Activity | Year-to-Date Activity | FY19 Revised Budget 163 ADM | % of Budget |
|---------------------------------|---|--------------------------|-----------------------------------|----------------|
| EXPENDITURES | | | | |
| Administration | | | | |
| Salaries | | | | |
| 01 E 005 050 000 000 110 | Director | 149,791.78 | 192,500.00 | 78% |
| 01 E 005 105 000 000 170 | General Administrative Support - Non-Instructional Support | 25,749.98 | 38,500.00 | 67% |
| 01 E 005 110 000 000 170 | Business Office - Non-Instructional Support | - | - | N/A |
| Total Salaries | | 175,541.76 | 231,000.00 | 76% |
| Benefits | | | | |
| 01 E 005 050 000 000 210 | Director -FICA | 10,894.42 | 14,726.25 | 74% |
| 01 E 005 105 000 000 210 | General Administrative Support - FICA | 1,824.52 | 2,945.25 | 62% |
| 01 E 005 105 000 000 214 | General Administrative Support - PERA | 1,923.69 | 2,887.50 | 67% |
| 01 E 005 050 000 000 218 | Director - TRA | 11,548.94 | 14,841.75 | 78% |
| 01 E 005 050 000 000 220 | Director - Health | 24,798.81 | 36,527.16 | 68% |
| 01 E 005 105 000 000 220 | General Administrative Support - Health Insurance | 4,582.91 | 6,776.40 | 68% |
| 01 E 005 050 000 000 230 | Director - Life | 192.60 | - | N/A |
| 01 E 005 105 000 000 230 | General Admin - Life | 7.68 | 34.24 | N/A |
| 01 E 005 050 000 000 235 | Director - Dental | 2,983.55 | - | N/A |
| 01 E 005 105 000 000 235 | General Administrative Support - Dental | 40.50 | - | N/A |
| 01 E 005 050 000 000 240 | Director -LTD | 263.34 | 630.19 | 34% |
| 01 E 005 105 000 000 240 | General Admin - LTD | 51.86 | 121.37 | 34% |
| 01 E 005 050 000 000 299 | Director - STD | - | 357.24 | N/A |
| 01 E 005 105 000 000 299 | General Admin - STD | - | 111.48 | N/A |
| Total Benefits | | 60,563.16 | 80,900.79 | 75% |
| Purchased Services | | | | |
| 01 E 005 105 000 000 305 | General Administrative Support - Consulting Fees for Services | 794.50 | 5,000.00 | 16% |
| 01 E 005 108 000 000 305 | Technology Services | 36,286.59 | 41,000.00 | 89% |
| 01 E 005 110 000 000 305 | Business Fees | 48,565.58 | 60,860.00 | 80% |
| 01 E 005 110 000 000 320 | General Administrative Support - Communication Services | 3,517.93 | 5,400.00 | 65% |
| 01 E 005 110 000 000 329 | General Administrative Support - Postage & Parcel Services | 773.92 | 1,500.00 | 52% |
| 01 E 005 110 000 000 370 | General Administrative Support - Rental/Lease | 9,329.80 | 16,000.00 | 58% |
| Total Purchased Services | | 99,268.32 | 129,760.00 | 77% |
| Supplies | | | | |
| 01 E 005 110 000 000 401 | General Administrative Support - Non-Instructional Supplies | 12,435.77 | 13,500.00 | 92% |
| 01 E 005 110 000 000 405 | General Administrative Support - Non-Instructional Supplies | 1,649.25 | 2,200.00 | 75% |
| Total Supplies | | 14,085.02 | 15,700.00 | 90% |

**Tesfa International School
Detailed Income Statement
For Period Ending March 31, 2019**

| | Month Activity | Year-to-Date Activity | FY19 Revised Budget 163 ADM | % of Budget |
|---------------------------------|-------------------|--------------------------|-----------------------------------|----------------|
| Equipment | | | | |
| 01 E 005 105 000 000 530 | - | - | - | N/A |
| 01 E 005 105 000 000 555 | - | - | - | N/A |
| Total Equipment | - | - | - | N/A |
| Dues/Memberships | | | | |
| 01 E 005 105 000 000 820 | 16,312.78 | 27,852.78 | 29,000.00 | 95% |
| 01 E 005 950 000 000 910 | - | - | - | N/A |
| Total Interfund Transfer | 16,312.78 | 27,852.78 | 29,000.00 | 95% |
| Total Administration | 49,476.82 | 377,311.04 | 488,360.73 | 76% |
| General Education | | | | |
| Salaries | | | | |
| 01 E 010 201 000 000 140 | - | - | - | N/A |
| 01 E 010 203 000 000 140 | 47,817.82 | 382,812.90 | 584,976.72 | 67% |
| 01 E 010 203 000 000 145 | - | 250.00 | - | N/A |
| 01 E 010 203 000 000 185 | - | - | 5,200.00 | 0% |
| Total Salaries | 47,817.82 | 383,062.90 | 590,176.72 | 67% |
| Salaries Payable Accrual | - | 100,500.00 | - | N/A |
| Benefits | | | | |
| 01 E 010 201 000 000 210 | - | - | - | N/A |
| 01 E 010 203 000 000 210 | 3,562.73 | 28,654.01 | 45,148.52 | 63% |
| 01 E 010 203 000 000 214 | 263.12 | 263.12 | - | N/A |
| 01 E 010 201 000 000 218 | - | - | - | N/A |
| 01 E 010 203 000 000 218 | 3,362.85 | 29,992.22 | 45,502.63 | 66% |
| 01 E 010 203 000 000 220 | 5,269.34 | 48,913.00 | 69,030.14 | 71% |
| 01 E 010 203 000 000 230 | 121.02 | 671.20 | - | N/A |
| 01 E 010 203 000 000 235 | 1,809.63 | 6,509.52 | - | N/A |
| 01 E 010 203 000 000 240 | 826.74 | 2,205.89 | 7,493.16 | 29% |
| 01 E 010 203 000 000 270 | 846.00 | 6,532.00 | 8,216.00 | 80% |
| 01 E 010 203 000 000 280 | (9,411.50) | (7,764.05) | 11,650.00 | -67% |
| 01 E 010 203 000 000 299 | - | 4,257.13 | - | N/A |
| Total Benefits | 6,649.93 | 120,234.04 | 187,040.45 | 64% |
| Purchased Services | | | | |
| 01 E 010 203 000 000 305 | - | 692.11 | 1,000.00 | 69% |
| 01 E 010 203 000 000 369 | (80.00) | 2,033.14 | 2,500.00 | 81% |
| Total Purchased Services | (80.00) | 2,725.25 | 3,500.00 | 76% |

Tesfa International School
Detailed Income Statement
For Period Ending March 31, 2019

| | Month Activity | Year-to-Date Activity | FY19 Revised Budget 183 ADM | % of Budget |
|--|-------------------|--------------------------|-----------------------------------|----------------|
| Supplies | | | | |
| 01 E 010 203 000 000 401 Elementary - Non-Instructional Supplies | 51.09 | 9,029.65 | 10,500.00 | 86% |
| 01 E 010 203 000 000 406 Elementary - Instructional Software | - | 7,194.00 | 7,194.00 | 100% |
| 01 E 010 203 000 000 430 Elementary - Instructional Supplies | 33.53 | 535.18 | 1,000.00 | 54% |
| 01 E 010 203 000 000 460 Elementary - Textbooks | - | - | - | N/A |
| 01 E 010 203 000 000 461 Elementary - Tests | - | 2,700.00 | 2,700.00 | 100% |
| Total Supplies | 84.62 | 19,458.83 | 21,394.00 | 81% |
| Equipment | | | | |
| 01 E 010 203 000 000 535 Equipment Lease - iPad | 1,941.84 | 17,476.56 | 23,304.00 | 75% |
| 01 E 010 203 000 000 555 Elementary - Technology Equipment | - | 3,177.04 | 3,177.04 | 100% |
| Total Equipment | 1,941.84 | 20,653.60 | 26,481.04 | 78% |
| Dues/Memberships | | | | |
| 01 E 010 203 000 000 820 Elementary - Dues, Memberships, Licenses and Certain Fees | - | - | - | N/A |
| Total Dues/Memberships | - | - | - | N/A |
| Total General Education | 56,214.21 | 655,634.62 | 828,592.21 | 79% |
| Title Programs | | | | |
| Title I | | | | |
| 01 E 010 216 000 401 140 Title I - Licensed Classroom Teacher | 587.50 | 22,606.44 | 50,207.41 | 45% |
| 01 E 010 216 000 401 210 Title I - FICA | 44.78 | 1,724.61 | 3,840.87 | 45% |
| 01 E 010 216 667 401 210 FICA | - | - | - | N/A |
| 01 E 010 216 000 401 214 PERA | 44.06 | 1,313.25 | - | N/A |
| 01 E 010 216 000 401 218 Title I - TRA | - | 392.89 | 3,870.99 | 10% |
| 01 E 010 216 000 401 220 Health Insurance | 110.88 | 4,213.08 | 8,506.36 | 50% |
| 01 E 010 216 000 401 230 Life Insurance | 1.70 | 33.43 | - | N/A |
| 01 E 010 216 000 401 235 Dental Insurance | 5.72 | 216.97 | - | N/A |
| 01 E 010 216 000 401 240 LTD | 11.62 | 77.60 | - | N/A |
| 01 E 010 216 000 401 289 STD | - | 153.95 | - | N/A |
| 01 E 010 216 000 401 401 Title I - Supplies | - | 249.80 | 500.00 | 50% |
| 01 E 010 216 000 401 430 Title I - Supplies | - | - | 349.00 | 0% |
| Total Title I | 806.26 | 30,981.82 | 67,274.63 | 46% |

**Tesla International School
Detailed Income Statement
For Period Ending March 31, 2019**

| | Month Activity | Year-to-Date Activity | FY19 Revised Budget 163 ADM | % of Budget |
|--------------------------------|-------------------|--------------------------|-----------------------------------|----------------|
| Title II | | | | |
| 01 E 010 204 000 414 368 | - | 7,755.91 | 9,828.25 | 79% |
| Total Title II | - | 7,755.91 | 9,828.25 | 79% |
| Title III | | | | |
| 01 E 010 205 000 417 143 | - | 11,227.34 | 10,524.60 | 107% |
| 01 E 010 205 000 417 210 | - | 575.01 | 805.13 | 71% |
| 01 E 010 205 000 417 214 | - | 394.68 | - | N/A |
| 01 E 010 205 000 417 280 | - | - | - | N/A |
| 01 E 010 205 000 417 218 | - | 267.88 | 811.45 | 33% |
| 01 E 010 205 000 417 220 | - | 1,504.37 | 1,424.46 | 106% |
| 01 E 010 205 000 417 235 | - | 77.47 | - | N/A |
| 01 E 010 205 000 417 430 | - | - | 646.64 | 0% |
| Total Title III | - | 14,046.75 | 14,212.28 | 99% |
| Total Title Programs | 806.26 | 52,784.48 | 91,315.16 | 58% |
| State Special Education | | | | |
| Salaries | | | | |
| 01 E 010 407 000 740 140 | 8,916.66 | 60,999.96 | 96,800.00 | 63% |
| 01 E 010 420 000 000 140 | - | - | - | N/A |
| 01 E 010 420 000 740 161 | 16,967.27 | 133,979.05 | 217,163.54 | 62% |
| 01 E 010 420 000 740 185 | - | - | 2,800.00 | 0% |
| 01 E 010 420 000 740 186 | - | 1,160.00 | 740.00 | 157% |
| Total Salaries | 25,883.93 | 196,139.01 | 317,503.54 | 62% |
| Benefits | | | | |
| 01 E 010 407 000 740 210 | 641.96 | 4,367.00 | 7,405.20 | 59% |
| 01 E 010 420 000 740 210 | 1,228.88 | 9,763.58 | 16,883.82 | 58% |
| 01 E 010 420 000 740 214 | 1,145.47 | 9,945.58 | 15,608.16 | 64% |
| 01 E 010 407 000 740 218 | 687.48 | 4,703.13 | 7,463.28 | 63% |
| 01 E 010 420 000 740 218 | 130.66 | 130.66 | 971.05 | 13% |
| 01 E 010 407 000 740 220 | 1,710.20 | 13,139.58 | 23,045.88 | 57% |
| 01 E 010 420 000 740 220 | 2,589.76 | 29,215.72 | 57,533.44 | 51% |
| 01 E 010 407 000 740 230 | 19.68 | 68.63 | - | N/A |
| 01 E 010 420 000 740 230 | 107.57 | 196.69 | - | N/A |

**Testa International School
Detailed Income Statement
For Period Ending March 31, 2019**

| | Month Activity | Year-to-Date Activity | FY19 Revised Budget 163 ADM | % of Budget |
|--|-------------------|--------------------------|-----------------------------------|----------------|
| 01 E 010 407 000 740 235 | 135.32 | 954.57 | - | N/A |
| 01 E 010 420 000 740 235 | 256.52 | 2,509.38 | - | N/A |
| 01 E 010 407 000 740 240 | 133.64 | 256.19 | 919.92 | 28% |
| 01 E 010 420 000 740 240 | 321.36 | 576.57 | 1,622.04 | 36% |
| 01 E 010 407 000 740 299 | - | 142.68 | - | N/A |
| 01 E 010 420 000 740 299 | 33.28 | 442.30 | - | N/A |
| Total Benefits | 9,151.78 | 76,402.26 | 131,452.79 | 58% |
| Purchased Services | | | | |
| 01 E 010 420 000 740 305 | - | 285.00 | 500.00 | 57% |
| 01 E 010 401 000 740 394 | 5,079.13 | 26,263.80 | 40,500.00 | 65% |
| 01 E 010 420 000 740 394 | 6,235.13 | 59,777.44 | 100,000.00 | 60% |
| Total Purchased Services | 11,314.26 | 86,326.24 | 141,000.00 | 61% |
| Supplies | | | | |
| 01 E 010 420 000 740 401 | - | - | - | N/A |
| 01 E 010 420 000 740 433 | - | - | - | N/A |
| Total Supplies | | | | |
| Equipment | | | | |
| 01 E 010 420 000 740 530 | - | - | - | N/A |
| 01 E 010 420 000 740 555 | - | - | - | N/A |
| Total Equipment | | | | |
| Total State Special Education | 46,348.97 | 358,867.51 | 558,956.33 | 61% |
| Federal Special Education | | | | |
| Purchased Services | | | | |
| 01 E 010 420 000 419 303 | 552.50 | 18,067.50 | 29,787.00 | 61% |
| Total Purchased Services | 552.50 | 18,067.50 | 29,787.00 | 61% |
| Supplies | | | | |
| 01 E 010 420 000 419 401 | - | 1,269.65 | - | N/A |
| 01 E 010 420 000 419 433 | 254.38 | 1,635.64 | 6,000.00 | 27% |
| Total Supplies | 254.38 | 2,905.29 | 6,000.00 | 48% |
| Total Federal Special Education | 806.88 | 20,972.79 | 35,787.00 | 59% |

**Tesla International School
Detailed Income Statement
For Period Ending March 31, 2019**

| | Month Activity | Year-to-Date Activity | FY19 Revised Budget 163 ADM | % of Budget |
|------------------------------------|-------------------|--------------------------|-----------------------------------|----------------|
| Instructional Support | | | | |
| Salaries | | | | |
| 01 E 010 610 000 000 143 | - | - | - | N/A |
| Total Salaries | - | - | - | N/A |
| Benefits | | | | |
| 01 E 010 610 000 000 210 | - | - | - | N/A |
| 01 E 010 610 000 000 218 | - | - | - | N/A |
| 01 E 010 610 000 000 220 | - | - | - | N/A |
| 01 E 010 610 000 000 235 | - | - | - | N/A |
| 01 E 010 610 000 000 299 | - | - | - | N/A |
| Total Benefits | - | - | - | N/A |
| Purchased Services | | | | |
| 01 E 010 640 000 000 366 | - | - | - | N/A |
| Total Purchased Services | - | - | - | N/A |
| Total Instructional Support | | | | |
| | - | - | - | N/A |
| Student Support | | | | |
| Salaries | | | | |
| 01 E 005 760 000 720 170 | - | 360.00 | - | N/A |
| 01 E 005 790 000 000 143 | 4,570.67 | 39,693.81 | 57,080.00 | 69% |
| Total Salaries | 4,570.67 | 40,023.81 | 57,080.00 | 70% |
| Benefits | | | | |
| 01 E 005 760 000 720 210 | - | 27.41 | - | N/A |
| 01 E 005 790 000 000 210 | 349.65 | 3,033.45 | 4,366.62 | 69% |
| 01 E 005 760 000 720 214 | - | 27.00 | - | N/A |
| 01 E 005 790 000 000 214 | 342.81 | 2,961.83 | 4,281.00 | 69% |
| 01 E 005 790 000 000 220 | 13.38 | 697.94 | 171.74 | 409% |
| 01 E 005 790 000 000 230 | 23.02 | 76.78 | - | N/A |
| 01 E 005 790 000 000 235 | 0.68 | 35.89 | - | N/A |
| 01 E 005 790 000 000 240 | 157.26 | 317.63 | 1,161.60 | 27% |
| 01 E 005 790 000 000 299 | - | 209.05 | - | N/A |
| Total Benefits | 886.80 | 7,386.98 | 9,980.96 | 74% |

**Tesfa International School
Detailed Income Statement
For Period Ending March 31, 2019**

| | Month Activity | Year-to-Date Activity | FY19 Revised Budget 163 ADM | % of Budget |
|--|-------------------|--------------------------|-----------------------------------|----------------|
| Purchased Services | | | | |
| 01 E 005 720 000 000 305 | - | 752.00 | 2,000.00 | 38% |
| 01 E 005 760 000 720 360 | 48,392.00 | 173,162.10 | 242,120.00 | 72% |
| 01 E 005 760 000 723 360 | 7,680.00 | 32,425.00 | 41,000.00 | 79% |
| 01 E 005 760 000 733 360 | - | 2,000.00 | 2,000.00 | 100% |
| Total Purchased Services | 56,072.00 | 208,339.10 | 287,120.00 | 73% |
| Supplies | | | | |
| 01 E 005 720 000 000 401 | - | 32.54 | 200.00 | 16% |
| Total Supplies | - | 32.54 | 200.00 | 16% |
| Total Student Support | 61,529.47 | 255,782.43 | 354,380.95 | 72% |
| Facility | | | | |
| Purchased Services | | | | |
| 01 E 005 810 000 000 305 | 2,776.15 | 25,318.35 | 33,246.00 | 76% |
| 01 E 005 810 000 000 330 | 1,708.95 | 15,380.55 | 20,507.40 | 75% |
| 01 E 005 810 000 000 350 | - | 4,317.86 | 4,317.86 | 100% |
| 01 E 005 920 000 000 740 | 391.78 | 4,126.71 | 8,400.00 | 49% |
| 01 E 005 940 000 000 340 | 468.24 | 4,151.99 | 6,443.00 | 64% |
| Total Purchased Services | 5,345.12 | 53,295.46 | 72,914.26 | 73% |
| Facility Lease | | | | |
| 01 E 005 850 000 348 370 | 19,313.00 | 182,343.00 | 240,282.00 | 76% |
| Total Facility Lease | 19,313.00 | 182,343.00 | 240,282.00 | 76% |
| Supplies/Equipment | | | | |
| 01 E 005 810 000 000 401 | 1,760.18 | 5,951.50 | 6,500.00 | 92% |
| 01 E 005 850 000 000 530 | - | 1,559.97 | 1,559.97 | 100% |
| Total Supplies/Equipment | 1,760.18 | 7,511.47 | 8,059.97 | 93% |
| Total Facility | 26,478.30 | 283,149.93 | 371,256.23 | 76% |
| TOTAL EXPENDITURES | 241,601.91 | 1,965,302.80 | 2,707,648.68 | 73% |
| NET INCOME/LOSS - GENERAL FUND 01 | (36,751.65) | 37,261.48 | (3,124.66) | |

**Teesta International School
Detailed Income Statement
For Period Ending March 31, 2019**

| | Month Activity | Year-to-Date Activity | FY19 Revised Budget 163 ADM | % of Budget |
|---|--------------------|--------------------------|-----------------------------------|----------------|
| FOOD SERVICE FUND 02 | | | | |
| REVENUE | | | | |
| Local Revenue | | | | |
| 02 R 005 770 000 701 601 | 18.25 | 18.25 | - | N/A |
| Total Local Revenue | 18.25 | 18.25 | - | N/A |
| State Aid Revenue | | | | |
| 02 R 005 770 000 701 300 | 283.00 | 2,053.74 | 2,800.00 | 73% |
| 02 R 005 770 000 703 300 | - | - | 500.00 | 0% |
| Total State Aid Revenue | 283.00 | 2,053.74 | 3,300.00 | 62% |
| Federal Aid Revenue | | | | |
| 02 R 005 770 000 701 471 | 882.96 | 6,407.70 | 9,984.59 | 28% |
| 02 R 005 770 000 701 472 | 6,792.00 | 49,290.00 | 73,719.02 | 67% |
| 02 R 005 770 000 705 476 | 3,612.32 | 26,048.08 | 43,025.93 | 61% |
| 02 R 005 770 000 706 400 | - | 4,249.35 | 7,688.00 | 55% |
| 02 R 005 000 000 000 649 | - | - | - | N/A |
| Total Federal Aid Revenue | 11,287.28 | 85,995.13 | 134,397.54 | 64% |
| TOTAL REVENUE | 11,568.53 | 88,067.12 | 137,697.54 | 64% |
| EXPENDITURE | | | | |
| Purchased Services | | | | |
| 02 E 005 770 000 701 305 | (420.00) | 420.00 | 420.00 | 100% |
| Total Purchased Services | (420.00) | 420.00 | 420.00 | 100% |
| Supplies | | | | |
| 02 E 005 770 000 701 490 | - | 49,560.44 | 86,697.54 | 57% |
| 02 E 005 770 000 705 490 | - | 21,029.10 | 45,000.00 | 47% |
| Total Supplies | - | 70,589.54 | 131,697.54 | 54% |
| Equipment | | | | |
| 02 E 005 770 000 701 530 | - | - | - | N/A |
| Total Equipment | - | - | - | N/A |
| TOTAL EXPENDITURES | (420.00) | 71,069.54 | 132,117.54 | 54% |
| NET INCOME/LOSS - FOOD SERVICE FUND 02 | 12,008.53 | 17,057.58 | 5,580.00 | |
| NET INCOME/LOSS - ALL FUNDS | (24,743.12) | 54,319.04 | 2,456.34 | |

Capital Assets

Part 1. Purpose

To account for the capital assets of the Minnesota Charter Schools in conformity with Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB) pronouncements, and Federal Grant Guidelines.

To provide instruction for each school to develop guidelines to implement and maintain the objective of this procedure.

For proprietary funds to report capital assets in the balance sheet in much the same manner as a commercial enterprise.

Part 2. Definitions

Ancillary capital expense

Expenses incurred, beyond the cost of the capital asset, required to place the capital asset into service.

Capital asset

An asset with a useful life greater than one (1) years, a cost (or value if donated) greater than a defined capitalization dollar amount, that maintains its identity while in use.

Depreciation

A process to systematically allocate the cost of an asset over the useful life of the asset.

Part 3. Capital Asset Categories

Subpart A. Land and land improvements

All land purchased or otherwise acquired by the school. Land is non-depreciable.

Land improvements would include costs incurred for paving (parking lots, sidewalks, etc.), lighting systems, sewer, water and electric, fencing and similar items. Land improvements occur as a result of increasing the existing level of service in a directly related parcel of land. Additional examples include culverts, yard lighting, landscaping, public water access and other site improvements. Land improvements require maintenance and occasional replacement, therefore; they are depreciable assets.

Subpart B. Easements

Easements are to be accounted for in the same manner as infrastructure.

Subpart C. Buildings and improvements

All buildings purchased, constructed or otherwise acquired for schools will be recorded at original cost plus improvements.

Building improvements include all additions, replacements, major repairs, and reinstallations or rearrangements on existing buildings.

Equipment items purchased in conjunction with new buildings are to be specifically identified and recorded as equipment (see Equipment below).

Subpart D. Construction-in-progress

Construction-in-progress contains amounts expended in one fiscal year on a new construction, land or building improvement or other capital construction project that will be finished in a future year. Depreciation expense for new construction will not be recognized until completion of construction.

Subpart E. Vehicles

Vehicles used in the operation of the system office, college, or university activities with a useful life of one (1) or more years and a value of \$5,000 or more.

Subpart F. Equipment

Tangible property, complete in itself, that is used in the operation of the system office, school activities for one (1) or more years with a value of \$5,000 or more. Equipment is property that does not lose its identity when removed from its location and is not changed materially or expended in use. In addition to equipment with a value greater than \$5,000, all sensitive items, including weapons, must be recorded in the Equipment Tracking System regardless of price and or age.

Subpart G. Sensitive items and capital assets purchased with federal funds

All sensitive items will be entered on the Equipment Tracking System. Examples of sensitive items are weapons (firearms, swords, crossbows, etc.), electronic equipment (computers, projectors, etc.), or other items that could lead to a material loss or liability.

All capital assets purchased with federal funds with a cost of \$5,000 or more will be entered on the Equipment Tracking System, and inventoried, at a minimum, on a one (1) year cycle (see Physical Inventory section below).

Subpart H. Property rights related to capitalized leases (capital lease assets)

Leased assets are to be capitalized if the following criteria are met:

1. The lease transfers ownership to the lessee by the end of the lease term.
2. The lease contains a bargain purchase option.
3. The lease term is equal to 75 percent or more of the estimated life of the leased asset.
4. The present value at the beginning of the lease term of the minimum lease payments less portions representing insurance, maintenance, and taxes paid by the lessor, including any profit thereon equals or exceeds 90 percent of the excess of the fair

value of the leased property to the lessor at the inception of the lease over any related investment tax credit retained by the lessor and expected to be realized by the lessor.

Subpart I. Works of art, historical treasures, and other similar assets

Works of art, historical treasures, and other similar assets generally have to be capitalized at their historical cost (or estimated fair market value at the time of donation) whether they are held as individual items or in a collection.

Subpart J. Infrastructure assets

Infrastructure assets are defined as “long-lived capital asset that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets”. Examples are:

1. Roads
2. Bridges
3. Tunnels
4. Drainage systems
5. Water and sewer systems
6. Dams
7. Lighting systems

Subpart K. Library collections

Library collections include but are not limited to:

1. Books
2. Periodicals
3. Microfilmed information
4. Electronically/digitized collections such as: music theatre or movie productions

Subpart L. Intangible assets

Intangible assets are assets that are not physical in nature, and primarily include qualifying internally generated computer software used in operations.

Part 4. Reporting Capital Assets

Capital assets may be acquired through various methods including direct purchase, construction, donation (gift), internally generated, or by transfer from another college, university, or state agency.

All ancillary expenses for placing an asset into services are to be recorded using the Uniform Financial Accounting and Reporting Standards (UFARS) object codes.

Subpart A. Capital assets – purchased

Purchased capital assets will be reported in the statement of net position based on their original historical cost (including capitalized interest costs, if applicable) plus ancillary expenses such as transportation, installation, and site preparation costs.

Subpart B. Capital assets – donated

Donated capital assets will be reported in the statement of net position based on estimated fair market value (FMV) at the date of receipt plus any ancillary expenses incurred to place the asset into service. Capital assets donated to a school must comply with Board Policy Gift and Grants Acceptance.

Subpart C. Capital assets (intangible) – internally generated

Intangible capital assets will be reported in the statement of net position based on qualifying outlays.

Subpart D. Identification of Capital Assets

All nonexpendable property and sensitive items must be identified by a “Property of the School” label bearing a multi-digit capital asset number.

Subpart E. Physical Inventory

A physical inventory of all assets with an acquisition cost or value of \$5,000 or greater must be completed on an annual basis.

A physical inventory of all other assets maintained in the Equipment Tracking System must be completed on a cycle of no less than every three (3) years.

Capital assets purchased with federal funds must be inventoried, at a minimum, on a one (1) year cycle.

Part 5. Valuation of Capital Assets

Capital assets must be accounted for at cost or, if the cost is not easily determinable, at estimated historical cost. Donated capital assets are to be recorded at their fair market value (FMV) at the time received.

Subpart A. Purchase

The cost of a capital asset includes not only its purchase price, but also ancillary expenses necessary to place the asset in its intended location and condition for use. Estimated costs for assets may be necessary because of a lack of original documents or because establishing original cost is not practical.

Subpart B. Donations

Donations of non-cash assets received from donors must be recorded at the FMV plus any ancillary expenses incurred by the school to place the asset into service. Donated assets with an estimated FMV of \$5,000 or greater must have an independent third party appraisal or other third party documentation to support the FMV of the donated asset at the time of receipt. The FMV should be for each type of asset; for example, both land and building should have a separate estimated FMV.

Donated assets with an estimated FMV of less than \$5,000 must have third party documentation to support the FMV of the asset received. Sources for documentation can be notes taken from verbal responses made by vendors in the market, copies of information taken from wholesale or retail catalogs, or other industry valuation sources.

Subpart C. Internally Generated

Include outlays for both in-house personnel and third-party contractor personnel, or acquisition outlays to a third-party if greater than minimal additional outlays for internal personnel or third-party personnel are required to achieve the expected level of service capacity.

Part 6. Costs Associated With Capitalized Acquisitions

All equipment assets with a cost or valuation equal to or greater than \$5,000 are to be recorded in the Equipment Tracking System. The cost of an asset entered onto the Equipment Tracking System includes the cost of the asset and the ancillary expenses incurred to place the asset into service.

Subpart A. Costs to be capitalized associated with land acquisition

All costs that should be included in the original cost of land include (not all-inclusive listing):

1. Original contract or purchase price
2. Brokers' commissions
3. Closing fees, such as title search, and legal fees
4. Real estate surveys
5. Grading, filling, draining, clearing
6. Demolition costs (e.g., razing of an old building)
7. Assumption of liens or mortgages
8. Judgments levied through suits

Subpart B. Costs to be associated with building acquisition

All costs that should be included in the original capital cost of the building include:

1. Original contract price of construction
2. Expenses incurred in remodeling, reconditioning, or altering a purchased building to make it available for its intended purpose
3. Excavation, grading or filling land
4. Design and supervision costs
5. Building permits
6. Legal and architectural fees
7. Insurance costs during construction phase
8. Interest costs during construction of proprietary fund buildings

Subpart C. Cost types not to be capitalized

1. Cost relating to the removal or demolition of buildings, structures, equipment, or other facilities. Two exceptions are as follows:
 - a. Cost to remove or demolish a building or other structure existing at the time of acquisition of land with the intention or removal or demolition to accommodate its intended use (such cost is considered part of the land)
 - b. Cost to remove or demolish a building or other structure with the intention of replacing the old asset (such costs are considered a part of the cost of the new asset)

2. Cost incurred on assets that are not purchased, e.g., surveying, title searches, legal fees, and other expert services on land not purchased
3. Extraordinary costs incidental to the construction of capital assets such as those due to strike, flood, fire, or other casualties
4. Cost of abandoned construction

Part 7. Costs Subsequent to Acquisition (Improvements or Betterments)

Costs incurred to achieve greater future benefits (e.g., improves efficiency, or materially extends the useful life of the asset, etc.) should be capitalized, whereas expenses that simply maintain a given level of service should be expensed. Generally four major types of costs subsequent to original construction are incurred relative to existing capital assets.

Subpart A. Additions, extensions, enlargements, or expansions

Any addition to a capital asset should be capitalized since a new asset has been created. For example, the addition of a wing to a building or the addition of an air conditioning system increases the service potential of that facility and should be capitalized. Other examples of additions include:

1. Elevator or dumbwaiter
2. Fire alarm systems
3. Security windows
4. Sprinkler systems (internal)
5. Acoustical treatment

Subpart B. Improvements and replacements

The distinguishing feature between an improvement and a replacement is, an improvement is the substitution of a better asset, having superior performance capabilities (e.g., a concrete floor for a wooden floor) for the one currently used. A replacement is the substitution of a similar assets (e.g., a wooden floor for a wooden floor).

In both of these instances, the school should determine whether the expenditure increases the future service potential of the capital assets, or merely maintains the existing level of service. When the determination is made that the future service level has been increased, the new cost is capitalized.

For additions and improvements, the carrying amount of the old assets and associated accumulated depreciation, if applicable, must be removed, if the amount is known. The cost of the new asset should be capitalized. If the original cost and accumulated depreciation are not known, capitalize the additional cost.

Subpart C. Reinstallations and rearrangements

These are costs that will benefit future periods but do not represent additions, replacements, or improvements. If the original installation cost can be estimated, along with the accumulated depreciation to date, the cost may be handled as a replacement and subpart B Improvements and replacements, must be followed. Where the original cost is not known, the reinstallation or rearrangement cost should be capitalized.

Subpart D. Repairs (ordinary and major)

Repairs maintain the capital asset in its original operating condition.

Ordinary repairs are expenses made to maintain plant assets in operating condition. Preventive maintenance, normal periodic repairs, replacement of parts, structural components, and other activities such as repainting or equipment adjustments, that are needed to maintain the asset so that it continues to provide normal services must not be capitalized but rather charged to an expense account. Ordinary repairs must be expensed.

Examples of ordinary repairs include:

1. Roof and/or flashing repairs
2. Window repairs and glass replacement
3. Tuck pointing
4. Painting
5. Masonry repairs
6. Floor repairs

Major repairs are large expenses that benefit more than one operating cycle or periods. If a major repair, e.g., an overhaul, occurs that benefits several periods and/or extends the useful life of the asset, then the cost of the repair must be treated as an addition, improvement, or replacement, depending upon the type of repair made.

Examples of major repairs include:

1. Roof replacements
2. Floor replacement
3. HVAC replacement
4. Generator overhaul or replacement

In some instances, implementation of this policy may be difficult due to the unique nature of the acquisition. In these cases, professional judgment must be exercised in determining whether the efforts outweigh the benefits derived from applying capitalization.

Subpart E. Betterments

Betterments include expenses of \$5,000 or more that become permanent parts of an existing depreciable capital asset (with an original cost of \$5,000 or greater) and can improve the asset by meeting one or both of the following criteria:

1. Increases the usefulness of the asset, or
2. lengthens the capital asset's life.

Betterment information is to be added to the original asset's record at the time the betterment is placed into service.

Part 8. Capitalization Thresholds and Depreciation

Depreciation is the method of allocating the cost of assets, having a life of more than one (1) accounting periods, over the benefited accounting periods. Each school must set appropriate useful lives for depreciable capital asset categories consistent with local use and experience.

The accounting practice for depreciating capital assets of schools is to record and report the depreciation as follows:

1. The straight-line depreciation method will be used for all capital assets. Assets must be assigned the life determined by Schools, documented service life from school records, or by governing industry organizations.
2. School's method for land improvements, buildings, and building improvements will follow the straight line half year convention.
3. Depreciation method for vehicles and equipment will follow the straight line method with depreciation expense calculated monthly

Subpart A. Cost thresholds for capitalization and depreciation

1. Land improvements:
 - a. Improvements to land when the cost by project is equal to or greater than \$5,000
2. Easements will be treated as infrastructure
3. Buildings and building improvements
 - a. With a project cost equal to or greater than \$5,000, depreciation for Construction in Progress is not begun until the date the asset is placed into service.
4. Vehicles
 - a. Betterments to an existing vehicle with a cost equal to or greater than \$5,000 must be recorded in the Schools Equipment Tracking System and attached to the original asset number.
5. Equipment
 - a. Betterments to an existing asset with a cost equal to or greater than \$5,000 must be recorded in the Schools Equipment/Capital Asset Module system and attached to the original asset number.
6. All sensitive items must be recorded in the Schools Equipment Tracking System. Items with costs equal to or greater than \$5,000 will be depreciated.
7. Property rights related to capitalized leases
 - a. Equipment with costs equal to or greater than \$5,000
 - b. Buildings with costs equal to or greater than \$5,000
8. Works of art, historical treasures, and other similar assets:
 - a. Cost at date of purchase or a valuation at date of receipt greater than \$5,000 will be identified, capitalized, and recorded in the Schools Equipment Tracking System but will not be depreciated.
 - b. Items, whether donated or purchased, will not be depreciated.
 - c. Items will be protected, kept unencumbered, cared for, and preserved.
 - d. Items will be subject to an institutional policy that requires the proceeds from sales of collections or collection items to be used to acquire other items for collections.
9. Infrastructure project costs equal to or greater than \$5,000. Buildings will not be considered infrastructure assets unless they are an ancillary part of a network of infrastructure assets.

10. Library collections will use a cost that is based on total current year expenses. a. Library collections will be depreciated using a composite method
 - b. Library collections once fully depreciated will be considered disposed. Asset and accumulated depreciation amounts for disposed library materials will be adjusted to zero. A physical inventory will not be completed for library materials.
 - c. The useful life for library materials will be seven (7) years
11. Intangible assets will primarily consist of internally generated computer software used in operations with project outlays equal to or greater than \$5,000.

Part 9. Accounting for Capital Assets Removed

When a new asset substitutes for an old asset as a result of an addition, improvement, or a major repair, all costs must be capitalized in one of two ways, depending upon the circumstances:

1. Substituting the new asset for the old asset – This alternative is the most theoretically correct. If the carrying amount of the old asset is known, the cost of the old asset and related accumulated depreciation are removed and replaced with the cost of the new asset.
2. Capitalizing the cost of the addition or improvement – If the carrying amount of the old asset cannot be determined, this approach may be used. The justification is that even though the carrying amount of the old asset is not removed from the accounts, sufficient depreciation was taken on the old asset to reduce the carrying amount almost to zero. Although this assumption may not be true in every case, the differences are not often significant.
3. Proprietary funds must report the sale or removal of assets in the same manner as a commercial enterprise by removing the asset and recording any gain or loss on the sale of the asset. When equipment purchased with Federal funds with a current per unit fair market value in excess of \$5,000, is no longer needed for a Federal program, it may be retained or sold with the Federal agency having a right to a proportionate (percent of Federal participation in the cost of the original project) amount of the current fair market value.

Part 10. Financing Methods

Capital assets may be acquired through several methods of financing. Examples are:

1. General Obligation Bonds (G.O. Bonds)
2. Revenue Bonds
3. Hybrid Financing between Schools and other third party entities such as other governments, corporations, or individuals
4. Capital Leasing
5. Operating Funds

Irrespective of financing methods, assets acquired with the intent of ownership by schools are to be recorded in the Equipment Tracking System.



TESFA INTERNATIONAL SCHOOL
Global Minds with Minnesota Hearts

| March 2019 Board Meeting Assumptions | Preliminary Budget April 2019 |
|--|--|
| 163 ADM (no immersion program) | 180 ADM (including immersion Kindergarten) |
| 172 Instructional Days | Same |
| FY 20 Beginning Fund Balance \$125,000 | Same |
| FY 20 Surplus \$125,000 | FY 20 Surplus \$140,000 |
| FY20 Ending Fund Balance \$250,000 | FY20 Ending Fund Balance \$265,000 |
| FY20 Regular Education Salary & Benefit Reduction (after benefit increases) \$115,000 | Same - dependent upon staff retention and placement on pay scale of any new licensed staff |
| 9.25% Health Insurance Increase | Same |
| Transportation Cost Reduction \$15,000 (4 busses / 4 Vans) | Same |
| Staffing Model -1 Executive Director - 1 Office Manager -7 Homeroom Teachers -1 Physical Education Teacher -1 Arabic Teacher (0.8FTE) -1 ELL Teacher -1 Community Outreach Specialist -2 Food Service Professionals / Recess Supervision / Lunch Supervision - Paraprofessional Regular Education | Staffing Model -1 Executive Director - 1 Assistant Director/ - 1 Office Manager -7 Homeroom Teachers -1 Physical Education Teacher -1 Arabic Teacher (0.8FTE) .67FTE -1 ELL Teacher -1 Community Outreach Specialist -2 Food Service Professionals / Recess Supervision / Lunch Supervision - Paraprofessional Regular Education |

| | |
|--|---|
| <p> -\$12,000 Contracted Service MARRS/State Reporting/HR Benefits -1 Special Education Coordinator (0.5FTE Coordinator / 0.5 FTE Teacher) -1 Special Education Teacher (based upon current caseload) -6 Special Education Paraprofessionals (based upon current caseload) </p> | <p> -\$12,000 Contracted Service MARRS/State Reporting/HR Benefits -1 Special Education Coordinator (0.5FTE Coordinator / 0.5 FTE Teacher) -1 Special Education Teacher (based upon current caseload) -6 Special Education Paraprofessionals (based upon current caseload) ■ -1 Immersion Teacher -Immersion non-licensed teacher -GINC contract cost based upon Immersion ADM </p> |
| | |

Tesfa International Academy
FY20 Draft Budget

| | Description | FY19 YTD | FY19 Revised Budget | FY20 Original Budget | Change |
|--------------------------|---|---------------------|---------------------|----------------------|-------------------|
| GENERAL FUND 01 | | | | | |
| REVENUES | | | | | |
| State Revenue | | | | | |
| 01 R 005 000 000 000 201 | Land Endowment Fund | 3,191.26 | 6,171.20 | 6,171.20 | - |
| 01 R 005 000 000 000 211 | General Education Aid | 1,264,303.06 | 1,739,546.15 | 1,865,318.17 | 125,772.02 |
| 01 R 005 000 000 000 212 | Literacy Incentive Aid | 4,224.56 | 4,900.00 | 4,900.00 | - |
| 01 R 005 000 000 348 300 | Lease Aid | 75,026.26 | 214,182.00 | 236,520.00 | 22,338.00 |
| 01 R 005 000 000 740 360 | State Special Education | 124,677.40 | 599,408.52 | 559,023.82 | (40,384.70) |
| | Total State Revenue | 1,471,422.54 | 2,564,207.87 | 2,671,933.19 | 107,725.32 |
| Federal Revenue | | | | | |
| 01 R 005 216 000 401 400 | Title I | 42,711.23 | 67,274.62 | 67,362.31 | 77.69 |
| 01 R 005 204 000 414 400 | Title II | 7,765.91 | 9,828.25 | 9,828.25 | - |
| 01 R 005 205 000 417 400 | Title III | - | 14,212.28 | 14,325.43 | 113.15 |
| 01 R 005 206 000 433 400 | Title IV | - | 10,000.00 | 18,000.00 | 8,000.00 |
| 01 R 005 000 000 419 400 | Federal Special Education | 9,075.00 | 35,787.00 | 35,787.00 | - |
| | Total Federal Revenue | 59,552.14 | 137,102.15 | 145,292.99 | 8,190.84 |
| Other Revenue | | | | | |
| 01 R 005 000 000 000 370 | Other Revenue from Dept of Education | - | - | - | - |
| 01 R 005 000 000 000 096 | Donations/Grants | 116.32 | 125.00 | 125.00 | - |
| 01 R 005 000 000 000 089 | Miscellaneous/Erate | 1,725.99 | 3,089.00 | 3,089.00 | - |
| 01 R 005 000 111 000 370 | Other Revenue from Dept of Education | - | - | - | - |
| | Total Other Revenue | 1,842.31 | 3,214.00 | 3,214.00 | - |
| TOTAL REVENUES | | 1,532,816.99 | 2,704,524.02 | 2,820,440.18 | 115,916.16 |
| EXPENDITURES | | | | | |
| Administration | | | | | |
| Salaries/Wages | | | | | |
| 01 E 005 050 000 000 110 | Salary - School Directors | 133,125.10 | 192,500.00 | 189,800.00 | (2,700.00) |
| 01 E 005 105 000 000 170 | Salary - General Admin - Operations Manager | 22,708.32 | 38,500.00 | 38,000.00 | (500.00) |
| 01 E 005 110 000 000 170 | Salary - General Admin | - | - | - | - |
| | Total Salaries/Wages | 155,833.42 | 231,000.00 | 227,800.00 | (3,200.00) |

Testa International Academy
FY20 Draft Budget

| | FY19 YTD | FY19 Revised Budget | FY20 Original Budget | Change |
|---------------------------------|------------------|---------------------|----------------------|-------------------|
| Benefits | | | | |
| 01 E 005 050 000 000 210 | 9,682.15 | 14,726.25 | 14,519.70 | (206.55) |
| 01 E 005 105 000 000 210 | 1,596.81 | 2,945.25 | 2,907.00 | (38.25) |
| 01 E 005 105 000 000 214 | 1,695.57 | 2,887.50 | 2,850.00 | (37.50) |
| 01 E 005 050 000 000 218 | 10,263.94 | 14,841.75 | 15,032.16 | 190.41 |
| 01 E 005 105 000 000 220 | 4,073.69 | 6,776.40 | 6,821.00 | 44.60 |
| 01 E 005 050 000 000 220 | 22,064.49 | 36,527.16 | 37,425.00 | 897.84 |
| 01 E 005 105 000 000 235 | 323.94 | - | - | - |
| 01 E 005 050 000 000 240 | 366.85 | 1,839.24 | 1,839.24 | - |
| 01 E 005 105 000 000 240 | 69.51 | 357.24 | 357.24 | - |
| 01 E 005 050 000 000 230 | 149.40 | - | - | - |
| 01 E 005 050 000 000 235 | 1,517.00 | - | - | - |
| 01 E 005 050 000 000 299 | 552.00 | - | - | - |
| 01 E 005 105 000 000 230 | 26.56 | - | - | - |
| 01 E 005 105 000 000 299 | 111.48 | - | - | - |
| 01 E 005 050 000 000 280 | - | - | - | - |
| 01 E 005 105 000 000 280 | - | - | - | - |
| Total Benefits | 52,493.39 | 80,900.79 | 81,751.34 | 850.55 |
| Purchased Services | | | | |
| 01 E 005 050 000 000 366 | - | - | - | - |
| 01 E 005 105 000 000 305 | 794.50 | 5,000.00 | 5,000.00 | - |
| 01 E 005 110 000 000 370 | - | - | - | - |
| 01 E 005 105 000 000 320 | 10,256.64 | 16,000.00 | 16,000.00 | - |
| 01 E 005 108 000 000 305 | 33,561.59 | 41,000.00 | 40,000.00 | (1,000.00) |
| 01 E 005 110 000 000 305 | 47,396.58 | 60,860.00 | 56,120.00 | (4,740.00) |
| 01 E 005 110 000 000 320 | 3,080.25 | 5,400.00 | 5,400.00 | - |
| 01 E 005 110 000 000 329 | 773.92 | 1,500.00 | 1,500.00 | - |
| Total Purchased Services | 95,863.48 | 129,760.00 | 124,020.00 | (5,740.00) |

Tesfa International Academy
FY20 Draft Budget

| | FY19 YTD | FY19 Revised Budget | FY20 Original Budget | Change |
|---------------------------------|------------|---------------------|----------------------|-------------|
| Supplies/Materials | | | | |
| 01 E 005 110 000 000 405 | 1,648.25 | 2,200.00 | 3,416.00 | 1,216.00 |
| 01 E 005 110 000 000 401 | 12,396.52 | 13,500.00 | 7,000.00 | (6,500.00) |
| 01 E 005 105 000 000 401 | - | - | - | - |
| Total Supplies/Materials | 14,045.77 | 15,700.00 | 10,416.00 | (5,284.00) |
| Equipment | | | | |
| 01 E 005 110 000 000 555 | - | - | - | - |
| 01 E 005 105 000 000 555 | - | - | - | - |
| Total Equipment | - | - | - | - |
| Other Expenditures | | | | |
| 01 E 005 105 000 000 820 | 11,540.00 | 29,000.00 | 29,000.00 | - |
| 01 E 005 950 000 000 910 | - | - | - | - |
| Total Other Expenditures | 11,540.00 | 29,000.00 | 29,000.00 | - |
| Total Administration | 329,776.06 | 486,360.79 | 472,867.34 | (13,373.45) |
| General Education | | | | |
| Salaries/Wages | | | | |
| 01 E 010 201 000 000 140 | - | - | - | - |
| 01 E 010 203 000 000 140 | 345,195.08 | 584,976.72 | 574,000.00 | (10,976.72) |
| 01 E 010 203 000 000 145 | 250.00 | - | - | - |
| 01 E 010 203 000 000 141 | - | - | - | - |
| 01 E 010 230 000 000 140 | - | - | - | - |
| 01 E 010 240 000 000 141 | - | - | - | - |
| 01 E 010 203 000 000 185 | - | 5,200.00 | 5,200.00 | - |
| Total Salaries/Wages | 345,445.08 | 590,176.72 | 579,200.00 | (10,976.72) |
| Benefits | | | | |
| 01 E 010 203 000 000 210 | 25,091.28 | 45,148.52 | 44,308.80 | (838.72) |
| 01 E 010 203 000 000 214 | - | - | - | - |
| 01 E 010 203 000 000 218 | 26,591.34 | 45,502.63 | 45,872.64 | 370.01 |
| 01 E 010 203 000 000 220 | 43,643.66 | 69,030.14 | 68,661.00 | (369.14) |
| 01 E 010 203 000 000 230 | 550.18 | - | - | - |
| 01 E 010 203 000 000 235 | 4,899.89 | - | - | - |
| 01 E 010 203 000 000 240 | 1,379.15 | 7,493.16 | 5,400.48 | (2,092.68) |

**Tesfa International Academy
FY20 Draft Budget**

| | FY19 YTD | FY19 Revised Budget | FY20 Original Budget | Change |
|---|-------------------|---------------------|----------------------|--------------------|
| Workers Comp | 5,686.00 | 8,216.00 | 8,600.00 | 384.00 |
| Elementary - STD | 4,257.13 | - | - | - |
| SUTA | 1,647.45 | 11,650.00 | 11,650.00 | - |
| Total Benefits | 113,546.08 | 187,040.44 | 184,492.92 | (2,547.52) |
| Purchased Services | | | | |
| 01 E 010 203 000 000 305 | 692.11 | 1,000.00 | 1,000.00 | - |
| 01 E 010 203 000 000 369 | 2,113.14 | 2,500.00 | 2,500.00 | - |
| Total Purchased Services | 2,113.14 | 3,500.00 | 3,500.00 | - |
| Supplies/Materials | | | | |
| 01 E 010 203 000 000 401 | 8,978.56 | 10,500.00 | 12,000.00 | 1,500.00 |
| Instructional Software | 7,194.00 | 7,194.00 | 10,000.00 | 2,806.00 |
| Instructional Supplies - Elementary | 501.65 | 1,000.00 | 2,000.00 | 1,000.00 |
| Instructional Supplies - Kindergarten | - | - | - | - |
| Technology Equipment - Instructional Devices | - | - | 1,500.00 | 1,500.00 |
| Standardized Tests - Elementary | 2,700.00 | 2,700.00 | 2,781.00 | 81.00 |
| Total Supplies/Materials | 19,374.21 | 21,394.00 | 28,281.00 | 6,887.00 |
| Equipment | | | | |
| 01 E 010 203 000 000 530 | - | - | - | - |
| 01 E 010 203 000 000 535 | 13,592.88 | 23,304.00 | 23,304.00 | - |
| 01 E 010 203 000 000 555 | 3,177.04 | 3,177.04 | - | (3,177.04) |
| Total Equipment | 16,769.92 | 26,481.04 | 23,304.00 | (3,177.04) |
| Other Expenditures | | | | |
| 01 E 010 203 000 000 820 | - | - | - | - |
| Total Other Expenditures | - | - | - | - |
| General Education | 497,248.43 | 828,592.21 | 818,777.92 | (9,814.29) |
| State - Special Education Salaries/Wages | | | | |
| 01 E 010 407 000 740 140 | 52,063.30 | 96,800.00 | 111,000.00 | 14,200.00 |
| 01 E 010 420 000 740 161 | 117,011.78 | 217,163.54 | 180,090.00 | (37,073.54) |
| 01 E 010 420 000 740 185 | - | 2,800.00 | 2,800.00 | - |
| 01 E 010 420 000 740 186 | 1,160.00 | 740.00 | 740.00 | - |
| Total Salaries/Wages | 170,255.08 | 317,503.54 | 294,630.00 | (22,873.54) |

Tesfa International Academy
FY20 Draft Budget

| | FY19 YTD | FY19 Revised Budget | FY20 Original Budget | Change |
|--------------------------|------------------|---------------------|----------------------|-------------------|
| Benefits | | | | |
| 01 E 010 407 000 740 210 | 3,725.04 | 7,405.20 | 8,491.50 | 1,086.30 |
| 01 E 010 408 000 740 210 | - | - | - | - |
| 01 E 010 407 000 740 230 | 38.95 | - | - | - |
| 01 E 010 407 000 740 235 | 819.25 | - | - | - |
| 01 E 010 407 000 740 240 | 122.55 | 919.92 | 919.92 | - |
| 01 E 010 420 000 740 230 | 89.12 | - | - | - |
| 01 E 010 420 000 740 235 | 2,252.86 | - | - | - |
| 01 E 010 420 000 740 240 | 255.21 | 1,622.04 | 1,622.04 | - |
| 01 E 010 420 000 740 210 | 8,534.70 | 16,883.82 | 14,047.70 | (2,836.13) |
| 01 E 010 407 000 740 214 | - | - | - | - |
| 01 E 010 420 000 740 214 | 8,800.11 | 15,608.16 | 13,562.25 | (2,045.91) |
| 01 E 010 407 000 740 299 | 142.68 | - | - | - |
| 01 E 010 407 000 740 218 | 4,015.65 | 7,463.28 | 8,791.20 | 1,327.92 |
| 01 E 010 420 000 740 218 | - | 971.05 | 221.76 | (749.29) |
| 01 E 010 407 000 740 220 | 11,429.38 | 23,045.88 | 23,047.00 | 1.12 |
| 01 E 010 420 000 740 220 | 26,615.96 | 57,533.44 | 56,736.00 | (797.44) |
| 01 E 010 407 000 740 280 | - | - | - | - |
| 01 E 010 420 000 740 299 | 409.02 | - | - | - |
| Total Benefits | 67,250.48 | 131,452.79 | 127,439.37 | (4,013.43) |

**Tesfa International Academy
FY20 Draft Budget**

| | FY19 YTD | FY19 Revised Budget | FY20 Original Budget | Change |
|--|-------------------|------------------------|-------------------------|--------------------|
| Purchased Services | | | | |
| 01 E 010 420 000 740 305 | 286.00 | 500.00 | 500.00 | - |
| 01 E 010 401 000 740 394 | 21,184.67 | 40,500.00 | 40,500.00 | - |
| 01 E 010 420 000 740 394 | 53,542.31 | 100,000.00 | 100,000.00 | - |
| Total Purchased Services | 75,011.98 | 141,000.00 | 141,000.00 | - |
| Supplies/Materials | | | | |
| 01 E 010 420 000 740 401 | - | - | - | - |
| 01 E 010 420 000 740 433 | - | - | - | - |
| Total Supplies/Materials | - | - | - | - |
| Equipment | | | | |
| 01 E 010 420 000 740 530 | - | - | - | - |
| 01 E 010 420 000 740 555 | - | - | - | - |
| Total Equipment | - | - | - | - |
| Total State - Special Education | 312,517.84 | 589,956.33 | 583,069.37 | (26,886.97) |
| Federal Funds | | | | |
| Title I | | | | |
| 01 E 010 216 000 401 140 | 22,018.94 | 50,207.41 | 50,200.00 | (7.41) |
| 01 E 010 216 000 401 210 | 1,679.83 | 3,840.87 | 3,840.30 | (0.57) |
| 01 E 010 216 000 401 214 | 1,268.19 | - | - | - |
| 01 E 010 216 000 401 218 | 392.89 | 3,870.99 | 3,975.84 | 104.85 |
| 01 E 010 216 000 401 220 | 4,102.20 | 8,506.36 | 8,487.17 | (19.19) |
| 01 E 010 216 000 401 280 | - | - | - | - |
| 01 E 010 216 000 401 280 | 249.60 | 500.00 | 500.00 | - |
| 01 E 010 216 000 401 401 | - | 349.00 | 349.00 | - |
| 01 E 010 216 000 401 430 | - | - | - | - |
| Total Title I | 29,712.65 | 67,274.62 | 67,352.31 | 77.69 |

Tesfa International Academy
FY20 Draft Budget

| | FY19 YTD | FY19 Revised Budget | FY20 Original Budget | Change |
|--|-----------|---------------------|----------------------|------------|
| Title II | | | | |
| 01 E 010 204 000 414 366 | 7,755.91 | 9,828.25 | 9,828.25 | - |
| Total Title II | 7,755.91 | 9,828.25 | 9,828.25 | - |
| Title III | | | | |
| 01 E 010 205 000 417 143 | 11,227.34 | 10,524.60 | 10,000.00 | (524.60) |
| 01 E 010 205 000 417 210 | 575.01 | 805.13 | 765.00 | (40.13) |
| 01 E 010 205 000 417 235 | 77.47 | - | - | - |
| 01 E 010 205 000 417 218 | 267.88 | 811.45 | 792.00 | (19.45) |
| 01 E 010 205 000 417 220 | 1,504.37 | 1,424.46 | 2,121.79 | 697.33 |
| 01 E 010 205 000 417 430 | - | 646.64 | 646.64 | - |
| Total Title III | 13,652.07 | 14,212.28 | 14,325.43 | 113.15 |
| Title IV | | | | |
| 01 E 010 206 000 433 303 | - | - | 8,000.00 | 8,000.00 |
| 01 E 010 206 000 433 430 | - | - | 10,000.00 | 10,000.00 |
| Total Title IV | - | - | 18,000.00 | 18,000.00 |
| Federal - Special Education | | | | |
| 01 E 010 420 000 419 303 | 17,515.00 | 29,787.00 | 29,787.00 | - |
| 01 E 010 420 000 419 433 | 1,381.26 | 6,000.00 | 6,000.00 | - |
| Total Federal Special Education | 18,896.26 | 35,787.00 | 35,787.00 | - |
| Total Federal Funds | 70,016.89 | 127,102.15 | 127,292.99 | 190.84 |
| Instructional Support | | | | |
| Purchased Services | | | | |
| 01 E 010 640 000 000 366 | - | - | - | - |
| 01 E 010 640 000 308 490 | - | - | - | - |
| Total Purchased Services | - | - | - | - |
| Total Instructional Support | - | - | - | - |
| Student Support Services | | | | |
| Salaries/Wages | | | | |
| 01 E 005 720 000 000 143 | - | - | - | - |
| 01 E 005 790 000 000 143 | 35,093.14 | 57,080.00 | 53,280.00 | (3,800.00) |
| 01 E 005 710 000 000 185 | - | - | - | - |
| Total Salaries/Wages | 35,093.14 | 57,080.00 | 53,280.00 | (3,800.00) |

**Tesfa International Academy
FY20 Draft Budget**

| | FY19 YTD | FY19 Revised Budget | FY20 Original Budget | Change |
|---------------------------------------|-------------------|------------------------|-------------------------|-------------------|
| Benefits | | | | |
| 01 E 005 790 000 000 210 | 2,683.80 | 4,366.62 | 4,075.92 | (290.70) |
| 01 E 005 790 000 000 214 | 2,619.02 | 4,281.00 | 3,996.00 | (285.00) |
| 01 E 005 790 000 000 220 | 684.56 | 171.74 | - | (171.74) |
| 01 E 005 790 000 000 230 | 53.76 | - | - | - |
| 01 E 005 790 000 000 235 | 35.21 | - | - | - |
| 01 E 005 790 000 000 299 | 209.05 | - | - | - |
| 01 E 005 790 000 000 240 | 160.37 | 1,161.60 | 1,161.60 | - |
| Total Benefits | 6,445.77 | 9,980.96 | 9,233.52 | (747.44) |
| Purchased Services | | | | |
| 01 E 005 720 000 000 305 | 752.00 | 2,000.00 | 1,500.00 | (500.00) |
| 01 E 005 760 000 720 360 | 124,770.10 | 242,120.00 | 240,800.00 | (1,320.00) |
| 01 E 005 760 000 723 360 | 24,745.00 | 41,000.00 | 41,000.00 | - |
| 01 E 005 760 000 733 360 | 2,000.00 | 2,000.00 | 5,000.00 | 3,000.00 |
| Total Purchased Services | 152,267.10 | 287,120.00 | 288,300.00 | (1,820.00) |
| Supplies/Materials | | | | |
| 01 E 005 720 000 000 401 | 32.54 | 200.00 | 200.00 | - |
| Total Supplies/Materials | 32.54 | 200.00 | 200.00 | - |
| Total Student Support Services | 193,838.66 | 334,380.96 | 351,013.52 | (6,367.44) |
| Operations | | | | |
| Salaries/Wages | | | | |
| 01 E 005 810 000 000 170 | - | - | - | - |
| Total Salaries/Wages | - | - | - | - |
| Benefits | | | | |
| 01 E 005 810 000 000 210 | - | - | - | - |
| 01 E 005 810 000 000 214 | - | - | - | - |
| Total Benefits | - | - | - | - |
| Purchased Services | | | | |
| 01 E 005 810 000 000 305 | 22,542.20 | 33,246.00 | 34,436.00 | 1,190.00 |
| 01 E 005 810 000 000 370 | - | - | - | - |
| 01 E 005 810 000 000 330 | 13,671.60 | 20,507.40 | 23,659.00 | 3,151.60 |
| 01 E 005 810 000 000 350 | 4,317.86 | 4,317.86 | 2,000.00 | (2,317.86) |
| 01 E 005 850 000 000 370 | - | - | - | - |
| Total Purchased Services | 40,531.66 | 58,071.26 | 60,095.00 | 2,023.74 |

Tesfa International Academy
FY20 Draft Budget

| | FY19 YTD | FY19 Revised Budget | FY20 Original Budget | Change |
|---|--------------|---------------------|----------------------|-------------|
| Building Lease | | | | |
| 01 E 005 850 000 348 370 Building Lease | 163,030.00 | 240,282.00 | 262,800.00 | 22,518.00 |
| Total Building Lease | 163,030.00 | 240,282.00 | 262,800.00 | 22,518.00 |
| Supplies/Materials | | | | |
| 01 E 005 810 000 000 401 Non-Instnl Supplies - Operations and Maintenance | 4,191.32 | 6,500.00 | 7,500.00 | 1,000.00 |
| Total Supplies/Materials | 4,191.32 | 6,500.00 | 7,500.00 | 1,000.00 |
| Equipment | | | | |
| 01 E 005 850 000 000 530 Equipment - Operations and Maintenance | 1,559.97 | 1,559.97 | - | (1,559.97) |
| Total Equipment | 1,559.97 | 1,559.97 | - | (1,559.97) |
| Total Operations | 209,312.95 | 308,413.23 | 330,395.00 | 25,541.74 |
| Fiscal and Other Fixed Costs | | | | |
| 01 E 005 920 000 000 740 Loans and Interest Expense | 3,734.93 | 8,400.00 | 7,500.00 | (900.00) |
| 01 E 005 940 000 000 340 Property and Liability Insurance | 3,683.75 | 6,443.00 | 7,500.00 | 1,067.00 |
| Total | 7,418.68 | 14,843.00 | 15,000.00 | 157.00 |
| TOTAL EXPENDITURES | 1,620,129.10 | 2,707,848.68 | 2,878,536.14 | (30,552.97) |
| GENERAL FUND 01 - NET INCOME (LOSS) | (87,312.11) | (3,124.66) | 141,904.04 | 148,458.73 |
| FOOD SERVICE FUND 02 REVENUES | | | | |
| State Revenue | | | | |
| 02 R 005 770 000 701 300 State - Lunch Revenue | 1,770.74 | 2,800.00 | 2,800.00 | - |
| 02 R 005 770 000 703 300 State - Milk Revenue | - | 500.00 | 500.00 | - |
| 02 R 005 000 000 705 476 State - Breakfast Revenue | - | - | - | - |
| Total State Revenue | 1,770.74 | 3,300.00 | 3,300.00 | - |

Tesfa International Academy
FY20 Draft Budget

| | FY19 YTD | FY19 Revised Budget | FY20 Original Budget | Change |
|------------------------------|------------------|---------------------|----------------------|----------|
| Federal Revenue | | | | |
| 02 R 005 770 000 701 471 | 5,524.74 | 9,964.59 | 9,964.59 | - |
| 02 R 005 770 000 701 472 | 42,498.00 | 73,719.02 | 73,719.02 | - |
| 02 R 005 770 000 705 476 | 22,435.76 | 43,025.93 | 43,025.93 | - |
| 02 R 005 000 000 706 400 | - | - | - | - |
| 02 R 005 770 000 706 400 | 4,249.35 | 7,688.00 | 7,688.00 | - |
| Total Federal Revenue | 74,707.85 | 134,397.54 | 134,397.54 | - |
| Other | | | | |
| 02 R 005 770 000 701 601 | - | - | - | - |
| 02 R 005 000 000 000 649 | - | - | - | - |
| TOTAL REVENUES | 76,478.59 | 137,697.54 | 137,697.54 | - |

EXPENDITURES

| | | | | |
|---------------------------------|---------------|---------------|---------------|----------|
| Salaries/Wages | | | | |
| 02 E 010 770 000 701 170 | - | - | - | - |
| Total Salaries/Wages | - | - | - | - |
| Benefits | | | | |
| 02 E 010 770 000 701 210 | - | - | - | - |
| 02 E 010 770 000 701 214 | - | - | - | - |
| Total Benefits | - | - | - | - |
| Purchased Services | | | | |
| 02 E 005 770 000 701 305 | 420.00 | 420.00 | 420.00 | - |
| 02 E 005 770 000 709 305 | - | - | - | - |
| 02 E 005 770 000 709 330 | - | - | - | - |
| 02 E 005 770 000 709 370 | - | - | - | - |
| Total Purchased Services | 420.00 | 420.00 | 420.00 | - |

Tesfa International Academy
FY20 Draft Budget

| | FY19 YTD | FY19 Revised Budget | FY20 Original Budget | Change |
|--|--------------------|---------------------|----------------------|-------------------|
| Supplies/Materials | | | | |
| 02 E 005 770 000 701 401 | - | - | - | - |
| 02 E 005 770 000 708 401 | - | - | - | - |
| 02 E 005 770 000 701 495 | - | - | - | - |
| 02 E 005 770 000 708 495 | - | - | - | - |
| 02 E 005 770 000 701 490 | 49,560.44 | 86,697.54 | 92,277.54 | 5,580.00 |
| 02 E 005 770 000 709 490 | - | - | - | - |
| 02 E 005 770 000 702 490 | - | - | - | - |
| 02 E 005 770 000 705 490 | 21,029.10 | 45,000.00 | 45,000.00 | - |
| 02 E 005 770 000 706 490 | - | - | - | - |
| Total Supplies/Materials | 70,589.54 | 131,697.54 | 137,277.54 | 5,580.00 |
| Other Finance Uses | | | | |
| 02 E 005 770 000 701 820 | - | - | - | - |
| Total Other Finance Uses | - | - | - | - |
| TOTAL EXPENDITURES | 71,009.54 | 132,117.54 | 137,697.54 | 5,680.00 |
| FOOD SERVICE FUND 02 - NET INCOME(LOSS) | 5,459.05 | 5,580.00 | - | (5,580.00) |
| ALL FUNDS - NET INCOME(LOSS) | (61,843.06) | 2,455.24 | 141,904.03 | 140,888.73 |

Tesfa International School

| Name | Position | FY20 Salary 0.00% | UFARS Code | Split | Salary Split |
|-------------------------------|--------------------------------|----------------------|--------------------------|-------|---------------------|
| Administration | | | | | |
| Jonas Beugen | Director | 115,000.00 | 01 E 005 050 000 000 110 | 100% | 115,000.00 |
| Mohamed Selim | Assistant Director | 85,000.00 | 01 E 005 050 000 000 110 | 88% | 74,800.00 |
| Mohamed Selim | Assistant Director - Title | 85,000.00 | 01 E 010 216 000 401 140 | 12% | 10,200.00 |
| Elena Hanson | Office Manager | 38,000.00 | 01 E 005 105 000 000 170 | 100% | 38,000.00 |
| Teachers | | | | | |
| Abby Hendricks | Classroom Teacher - Elm K | 61,000.00 | 01 E 010 203 000 000 140 | 100% | 61,000.00 |
| Michelle Orman | Classroom Teacher - Elm 1 | 54,000.00 | 01 E 010 203 000 000 140 | 100% | 54,000.00 |
| Maren Rodriguez | Classroom Teacher - Elm 2 | 48,000.00 | 01 E 010 203 000 000 140 | 100% | 48,000.00 |
| Andy Beauchamp | Classroom Teacher - Elm 3 | 47,000.00 | 01 E 010 203 000 000 140 | 100% | 47,000.00 |
| Megan Kufal | Classroom Teacher - Elm 4 | 58,000.00 | 01 E 010 203 000 000 140 | 100% | 58,000.00 |
| Paige Merwin | Classroom Teacher - Elm 5 | 47,000.00 | 01 E 010 203 000 000 140 | 100% | 47,000.00 |
| Jenny Goelpen | Classroom Teacher - Elm 6 | 58,000.00 | 01 E 010 203 000 000 140 | 100% | 58,000.00 |
| Elizabeth Robertson | Teacher - ELE | 57,000.00 | 01 E 010 203 000 000 140 | 100% | 57,000.00 |
| Hanan Bouchrit | Teacher - Arabic | 40,000.00 | 01 E 010 203 000 000 140 | 100% | 40,000.00 |
| Jason Stockwell | Teacher - PE | 58,000.00 | 01 E 010 203 000 000 140 | 100% | 58,000.00 |
| TBD | Teacher - Immersion | 50,000.00 | 01 E 010 203 000 000 140 | 100% | 50,000.00 |
| TBD | Classroom Teacher - Elm | - | 01 E 010 203 000 000 140 | 100% | - |
| TBD | Classroom Teacher - Elm | - | 01 E 010 203 000 000 140 | 0% | - |
| TBD | Classroom Teacher - Elm | - | 01 E 010 216 000 401 140 | 70% | - |
| TBD | Title III | - | 01 E 010 205 000 417 143 | 30% | - |
| TBD | Long Term Sub | - | 01 E 010 203 000 000 145 | 100% | - |
| Special Education | | | | | |
| Jennifer Reeck | SpEd Teacher | 61,000.00 | 01 E 010 407 000 740 140 | 100% | 61,000.00 |
| TBD | SpEd Teacher | 50,000.00 | 01 E 010 407 000 740 140 | 100% | 50,000.00 |
| Maryan Hussane | Special Ed Para | 30,000.00 | 01 E 010 420 000 740 161 | 100% | 30,015.00 |
| James Cosgrove | Special Ed Para | 30,000.00 | 01 E 010 420 000 740 161 | 100% | 30,015.00 |
| Jill Phillips | Special Ed Para | 30,000.00 | 01 E 010 420 000 740 161 | 100% | 30,015.00 |
| Mohamed Falis | Special Ed Para | 30,000.00 | 01 E 010 420 000 740 161 | 100% | 30,015.00 |
| Amin Kalifa | Special Ed Para | 30,000.00 | 01 E 010 420 000 740 161 | 100% | 30,015.00 |
| Hussen Kelifa | Special Ed Para | 30,000.00 | 01 E 010 420 000 740 161 | 100% | 30,015.00 |
| PTO | PTO | 2,800.00 | 01 E 010 420 000 740 185 | 100% | 2,800.00 |
| Support Staff | | | | | |
| Seynab Waqrsame | Pupil Support | 26,250.00 | 01 E 005 790 000 000 143 | 100% | 26,250.00 |
| Ayan Ise | Pupil Support | 26,250.00 | 01 E 005 790 000 000 143 | 100% | 26,250.00 |
| Ismail Sleik | Pupil Support | 50,000.00 | 01 E 005 790 000 000 143 | 0.0% | - |
| Ismail Sleik | Pupil Support | 50,000.00 | 01 E 010 216 000 401 140 | 80.0% | 40,000.00 |
| Ismail Sleik | Title III | 50,000.00 | 01 E 010 205 000 417 143 | 20.0% | 10,000.00 |
| Amin Kalifa | Pupil Support | 740.00 | 01 E 010 420 000 740 186 | 100% | 740.00 |
| Hussen Kelifa | Pupil Support | 780.00 | 01 E 005 790 000 000 143 | 100% | 780.00 |
| | Hall Monitor/Kitchen Assistant | | 02 E 010 770 000 701 170 | 100% | - |
| PTO | PTO | 5,200.00 | 01 E 010 203 000 000 185 | 100% | 5,200.00 |
| | Maintenance | - | 01 E 005 810 000 000 170 | 100% | - |
| Payroll Budget Summary | | | | | 1,215,110.00 |
| Total Payroll Expense | | 1,617,759.25 | | | |

Tesfa International School | 2019-2020 CALENDAR

| AUGUST '19 | | | | | | |
|------------|----|----|----|----|----|----|
| S | M | T | W | Th | F | S |
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |

19-23 Staff Development
26 First Day of School

03 Full Days
01 Half Day
05 Staff Days

| FEBRUARY '20 | | | | | | |
|--------------|----|----|----|----|----|----|
| S | M | T | W | Th | F | S |
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |

17 Presidents' Day

15 Full Days
04 Full Days

| SEPTEMBER '19 | | | | | | |
|---------------|----|----|----|----|----|----|
| S | M | T | W | Th | F | S |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | | | | | |

2 Labor Day

16 Full Days
04 Half Days

| MARCH '20 | | | | | | |
|-----------|----|----|----|----|----|----|
| S | M | T | W | Th | F | S |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |

23-27 Spring Break

12 Full Days
03 Half Days

| OCTOBER '19 | | | | | | |
|-------------|----|----|----|----|----|----|
| S | M | T | W | Th | F | S |
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | 31 | | |

14 Columbus Day
17-18 MEA Conferences

18 Full Days
03 Half Days

| APRIL '20 | | | | | | |
|-----------|----|----|----|----|----|----|
| S | M | T | W | Th | F | S |
| | | | 1 | 2 | 3 | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | | |

18 Full Days
04 Half Days

| NOVEMBER '19 | | | | | | |
|--------------|----|----|----|----|----|----|
| S | M | T | W | Th | F | S |
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |

11 Veterans Day
28 Thanksgiving Day
29 No School

15 Full Days
04 Half Days

| MAY '20 | | | | | | |
|---------|----|----|----|----|----|----|
| S | M | T | W | Th | F | S |
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | | | | | | |

25 Memorial Day
28 Last of School
29 Staff Development

14 Full Days
05 Half Days

| DECEMBER '19 | | | | | | |
|--------------|----|----|----|----|----|----|
| S | M | T | W | Th | F | S |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |

25 Winter Break

12 Full Days
03 Half Days

KEY

| | |
|--|--------------------|
| | Staff Development |
| | No School |
| | First and Last Day |
| | Half Day |
| | Family Events |

| JANUARY '20 | | | | | | |
|-------------|----|----|----|----|----|----|
| S | M | T | W | Th | F | S |
| | | | | | | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | 31 | |

01 Winter Break
20 MLK Day

14 Full Days
04 Half Days
01 Staff Day

137 Full Days
35 Half Days
6 Staff Days

