



TESFA INTERNATIONAL SCHOOL
Global Minds with Minnesota Hearts

Agenda

6:00 p.m. May 28, 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: Yea: Nay: 0

3.0 Action Item

The board will hold a closed meeting pursuant to Minnesota Statute 113D.05 to complete the Executive Director Evaluation.

4.0 ADJOURNMENT

Motion by: Seconded by: Yea: 0 Nay: 0



TESFA INTERNATIONAL SCHOOL
Global Minds with Minnesota Hearts

Agenda

6:30 p.m. May 28, 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: Yea: 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 APPROVAL OF THE CONSENT AGENDA

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

- Minutes – Regular Meeting Minutes of April 22 2019
- Personnel Recommendations
- 2019-2020 Service Provider Contracts
 - Word Play - Speech Language
 - Integrative Therapy - Occupational Therapy
 - Reuvers Psych Consulting - School Psychologist
 - Hennepin Health Care System- School Nursing Services

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

Motion by: Seconded by: Yea: Nay:

Motion to approve consent agenda.

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



TESFA INTERNATIONAL SCHOOL
Global Minds with Minnesota Hearts

5.0 Monthly Financials - March 2019

5.01 Current ADM 164.50

5.02 Approval of April Financial Report and Payment of Bills

6.0 Presentations and Discussion Items

6.01 Executive Director Evaluation - The Board Chair will provide a report on the Executive Director Evaluation.

6.02 Board Composition

6.03 Fixed Asset Policy, First Reading and discussion

7.0 ACTION ITEMS

7.01 2019-2020 Board Meeting Schedule

Motion by: Seconded by: Yea: 0 Nay: 0

7.02 Reappoint Jonas Beugen as Designated IoWA (Individual With Authority) for MDE data reporting and approval.

Motion by: Seconded by: Yea: 0 Nay: 0

7.0 ADJOURNMENT

Motion by: Seconded by: Yea: 0 Nay: 0



TESFA INTERNATIONAL SCHOOL
Global Minds with Minnesota Hearts

BOARD MINUTES

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

Pat Exner called meeting to order at 6:01.

2.0 APPROVAL OF AGENDA

Motion by: Abby Hendricks Seconded by: Maren Rodriguez Yea: 4 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.

- A guest commented on lack of grievance process at Tesfa

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 to move Payment of Bills and Acknowledgment of Wire Transfer Report.

Motion by: Maren Rodriguez Seconded by: Amir Orandi Yea: 4 Nay: 0

Motion to approve consent agenda.

Motion by: Abby Hendricks Seconded by: Amir Orandi Yea: 4 Nay: 0



TESFA INTERNATIONAL SCHOOL
Global Minds with Minnesota Hearts

4.0 Monthly Financials - March 2019

Jonas Beugen reports that we're tracking better than expected for the year.

5.0 Presentations and Discussion Items

5.01 Draft Fixed Asset Policy - First Reading

First reading of new policy - will be proposed for approval next month.

5.02 Process for Appointing Parent Board Member to Opening

Newsletter

Form along with resume

Teachers recommend parents if no interest after newsletter announcement

6.0 ACTION ITEMS

6.01 Approve Preliminary FY 20 Budget

Motion by: Amir Orandi Seconded by: Abby Hendricks Yea: 4 Nay: 0

6.02 Approve 2019-2020 Calendar

Add Kindergarten Camp between 4-26 to 4-30

Motion by: Abby Hendricks Seconded by: Maren Rodriguez Yea: 4 Nay: 0

8.0 VOA authorizer input/update

9.0 ADJOURNMENT

Motion by: Amir Orandi Seconded by: Abby Hendricks Yea: 4 Nay: 0

Personnel Recommendations:

The following personnel items are recommended for the approval at the May 28 2019 school board meeting.

Returning Licensed Staff 2019-2020 Contracts:

1.0 FTE Elementary Teacher Michelle Orman @ salary of \$54,000 begin 08.19.2019 and ending 05.29.2020.

1.0 FTE Elementary Teacher Maren Rodriguez @ salary of \$48,000 begin 08.19.2019 and ending 05.29.2020.

1.0 FTE Elementary Teacher Malaney Peterson @ salary of \$47,000 begin 08.19.2019 and ending 05.29.2020.

1.0 FTE Elementary Teacher Megan Kufahl @ salary of \$56,000 begin 08.19.2019 and ending 05.29.2020.

1.0 FTE Elementary Teacher Paige Marwin @ salary of \$ 47,000 begin 08.19.2019 and ending 05.29.2020.

1.0 FTE Elementary Teacher Jennifer Goplen @ salary of \$58,000 begin 08.19.2019 and ending 05.29.2020.

1.0 FTE Elementary Teacher Abigail Hendricks @ salary of \$61,000 begin 08.19.2019 and ending 05.29.2020.

1.0 FTE English Language Teacher Elizabeth Robertson @ salary of \$57,000 begin 08.19.2019 and ending 05.29.2020.

1.0 FTE of 0.67 (960 hours) Teacher Bryce Bohne @ salary of \$40,000 begin 08.19.2019 and ending 05.29.2020.

1.0 FTE Special Education Coordinator/Teacher Jennifer Reeck @ salary of \$61,000 begin 08.19.2019 and ending 05.29.2020.

Non Licensed Contracts 2019-2020:

1.0 FTE Office Manager Elena Hanson @ hourly rate of \$25.00 per hour beginning 08.05.2019 and ending 06.12.2020

1.0 FTE Special Education Paraprofessional Hussein Kelifa @ hourly rate of \$23.00 per hour beginning 08.19.2019 and ending 05.29.2020.

1.0 FTE Special Education Paraprofessional Jill Phillips@ hourly rate of \$23.00 per hour beginning 08.19.2019 and ending 05.29.2020.

1.0 FTE Special Education Paraprofessional James Cosgrove @ hourly rate of \$23.00 per hour beginning 08.19.2019 and ending 05.29.2020.

1.0 FTE Special Education Paraprofessional Amin Kalifa @ hourly rate of \$23.00 per hour beginning 08.19.2019 and ending 05.29.2020.

1.0 FTE Special Education Paraprofessional Falis Mohamed @ hourly rate of \$23.00 per hour beginning 08.19.2019 and ending 05.29.2020.

1.0 FTE Food Service Worker Plus Ayan Isse @ hourly rate of \$21.00 per hour 08.26.2019 ending 05.29.2020.

1.0 FTE Food Service Worker Plus Seynab Warsame@ hourly rate of \$21.00 per hour 08.26.2019 ending 05.29.2020.



SPEECH-LANGUAGE SERVICE AGREEMENT

As of this date, May 14, 2019 this contract serves as an agreement made between Tesfa International School (Client), located at 1555 40th Avenue Northeast, Minneapolis, Minnesota 55421 and WordPlay Speech and Language Services, LLC (Contractor), located at 9124 Kell Avenue South, Bloomington, Minnesota 55437.

Services Provided

The Contractor will provide Speech-Language services within the scope of practice and ethical guidelines set forth by the American Speech-Language-Hearing Association (ASHA). Speech-language services will be provided to qualifying students in accordance with their Individualized Education Programs (IEPs) and to students in the process of eligibility determination for special education services. Services include observation and screenings, initial evaluations, re-evaluations, appropriate therapy, preparation for therapy and evaluations, coordination of evaluation services, evaluation reports, progress reports, daily treatment documentation, third party billing, IEP documentation, IEP team meetings, child-study team meetings, and meetings and necessary correspondence/consultation with staff, students and/or families.

Service Providers

Speech-language services may be provided to Client by Contractor and/or its subcontracted Speech-Language Pathologist(s) (SLPs). All Speech-language services will be provided by SLP(s) who have obtained master's degree and are holding a current license from the Minnesota Department of Education, Certificate of Clinical Competence (CCC) from the American Speech-Language-Hearing Association, or are a CCC eligible Clinical Fellow. Copies of licenses and certification will be made available for Client upon request. All licenses and certifications will be maintained and kept current as long as services are being provided to Client. Throughout the remainder of this agreement "Contractor" shall indicate both employees of WordPlay Speech and Language Services, LLC and its subcontracted SLP(s).

Compensation

Services provided to Client through Contractor will be billed at the hourly rate of \$90.00. The total maximum threshold of expenditures is \$75,000.00 for the 2019-20 school year. Expenditures shall not exceed \$75,000.00 without prior approval from the Client. An invoice will be presented to the Client on a bi-weekly basis. The Client agrees to pay the Contractor within 30 calendar days from the date of each invoice. Any invoice that is not paid by its due date will be charged interest at the rate of 1.5% per month on its unpaid balance until paid in full.

Services and items to be billed to Client include:

1. Direct and indirect speech-language service as indicated on IEP.
2. Observation, screening, and assessment of student skills as indicated by special education team.
3. Attendance at Special Education team meetings and or child-study/child-find team meetings.
4. Consultation with teachers, parents, students, or other services providers for the purpose of increasing continuity of care provided to student.

5. Preparation for treatment, evaluation, and documentation necessarily required for services to be provided.
6. Documentation required for third party billing related to qualified students.
7. Creation of and providing presentations to Tesfa International School staff and/or families per request.
8. Travel time required between school sites if applicable, billed at full hourly rate.
9. Test protocols that will become permanent property of the school as part of a student's special education file.

Service Agreements

1. Client agrees to provide adequate office space to be utilized by Contractor during provision of services agreed upon in this contract.
2. Client agrees to allow Contractor ability to securely store necessary materials/equipment as well as sensitive student information within office space.
3. Client agrees to provide Contractor with school schedule and calendar and notify Contractor of any changes made affecting provision of services within a reasonable amount of time.
4. Client agrees to notify Contractor of school closings and/or early release days within 2 hours of scheduled service to be provided by Contractor. If Contractor does not receive adequate and agreed upon notice, Client will be billed for the greater of a) 50% of regularly scheduled service time, or b) minimum of 2 hours, for that day.
5. Client will be notified within 2 hours of necessary Contractor absence.
6. Contractor reserves the right to cancel treatment sessions without rescheduling when rescheduling is not possible. Contractors will maintain documentation of missed treatment sessions which will be available to the client upon request.
7. If Contractor is required to be on site during the regularly scheduled time that a student is absent, Contractor agrees to utilize time in an efficient and effective manner. Time spent on site during student absence will be utilized for documentation and preparation as necessary and possible.
8. Contractor reserves the right to perform duties such as documentation and preparation off-site as needed for the purpose of increasing efficiency and meeting due process deadlines.
9. Contractor reserves the right to provide identified and documented services in a manner deemed most beneficial to student(s) at Contractor's professional discretion.
10. If/when a translator or interpreter is required to perform necessary speech-language services, such as, but not limited to, evaluation of a bi-lingual student, the Client agrees to provide a trained translator or interpreter to participate in services as needed.
11. Contractor agrees to allow the full number of work days, per state of Minnesota due process rules, to complete evaluation of students, IEP paperwork, etc. as required for appropriate service provision and case management.
12. The Contractor shall comply with all applicable School Board policies, procedures, rules and regulations that are relevant to the Contractor's provision of services under this Agreement, to be provided to the Contractor by the Client prior to start of the contract term.

Term

The term of this contract will begin when both parties have signed the agreement and end no later than the closure of the 2019-2020 school year (June 30, 2020). Either party may terminate this agreement at any time by giving sixty (60) days written notice of termination. The Contractor shall be entitled to full payment for services performed prior to the date of termination.

Independent Contractor Status

The Contractor is an independent contractor, not the Client's employee. The Contractor and the Client agree to the following rights consistent with an independent contractor relationship:

1. The Contractor may perform services for others during the term of this agreement.
2. The Contractor will control and direct the means, manner and method by which the services required by this agreement will be performed.
3. The Contractor will perform services required by this agreement.
4. The Contractor will not receive training from the Client in the skills necessary to perform the services required by this agreement.

Benefits

The Client is not responsible for any insurance or other fringe benefits, including, but not limited to Social Security, Worker's Compensation, income tax withholdings, retirement or leave benefits, for the Contractor. The Contractor assumes full responsibility for the provision of all such insurances and fringe benefits for herself.

The Contractor will be responsible for maintaining professional liability insurance throughout duration of agreement.

Sales Tax

The charges included here do not include taxes. If the Contractor is required to pay any federal, state, or local sales, use, property, or value added taxes based on the services provided under this agreement, the taxes shall be separately billed to the Client. The Contractor shall not pay any interest or penalties incurred due to late payment or nonpayment of any taxes by the Client.

Applicable Law

This contract shall be construed, interpreted and applied under and in accordance with laws of the State of Minnesota.

Partnership

This agreement does not create a partnership relationship. Neither party has authority to enter into contracts on the other's behalf.

Materials

The Contractor may, at its option, include Contractor's Materials in the work performed under this agreement. The Contractor retains all rights, title and interest, including all copyrights, patent rights, and trade secret rights in the Contractor's Materials. The Contractor will be the sole possessor of all equipment/materials brought to the site by the Contractor in order to fulfill service obligations. Recommendations to purchase equipment/materials will be given to the Client in writing. Decision to purchase requested items will be the Client's decision and financial responsibility. Materials/equipment purchased by Client will remain on-site and in Client's possession following termination of contract.

Entire Agreement

This contract contains the entire agreement between the parties. No statement, promises or inducements made by any party, or agent of either party, which is not contained in this written contract, shall be valid or binding; and this contract may not be enlarged, modified or altered except in writing and signed by both parties.

Resolving Dispute

If a dispute arises under this agreement, the parties agree to first try to resolve the dispute with the help of a mutually-agreed-upon-mediator in Hennepin County. Any costs and fees other than attorney fees associated with

OCCUPATIONAL THERAPY SERVICES AGREEMENT

This Occupational Therapy Services Agreement (the "Agreement") is made as of the ___ day of April, 2019 by and between Tesfa International School (the "Buyer") and Integrative Therapy, LLC (the "Service Provider").

Recitals

The Buyer wishes to be provided with the Services (defined below) by the Service Provider, and the Service Provider agrees to provide the Services to the Buyer pursuant to the terms and conditions of this Agreement.

Agreement

In consideration of the recitals above, the promises in this Agreement below, and for other good and valuable consideration, the parties to this Agreement agree as follows:

1. Services.

1.1 The Service Provider shall provide the following services (the "Services") to the Buyer with a licensed Occupational Therapist, Registered (OTR) with the state of Minnesota, pursuant to the terms and conditions of this Agreement:

- Direct and indirect Occupational Therapy ("OT") service minutes per student specific Individualized Education Plan ("IEP") including preparation time for services.
- Communication with teachers, support staff, etc. and/or creation of student specific aids based on the student's accommodations and adaptations as stated in the student's IEP.
- Initial OT evaluation or 3 year OT re-evaluation including test administration, scoring, and documentation.
- Documentation related to OT services including but not limited to daily documentation of services, progress reports, creation or modification of yearly IEP, and evaluation.
- Teacher or support staff training as requested by Buyer, including preparation for training and implementation.
- Attendance of meetings per Buyer request, including but not limited to team, IEP or evaluation meetings.
- Initiation of services including but not limited to setting up a therapeutic space to provide services, equipment ordering, and creation of documentation services provided; and termination of services at the conclusion of the school year including but not limited to equipment collection from staff and students, clean up of therapeutic space as requested by the Buyer, and organization of student files.
- Communications with staff and administration via email, phone, or in-person as they pertain to services, scheduling, daily operations of the school, changes in policies or procedures, etc.

1.2 It is understood and agreed that in addition to Service Provider's performance of its duties under this Agreement, the Service Provider may provide additional services to any third party, other than Buyer, that the Service Provider may choose to do business with.

2. Delivery of the Services. The Service Provider shall commence the provision of the Services on August 1, 2019 (the "Commencement Date"), and continue through July 31, 2020 (the "Completion Date"), unless terminated earlier pursuant to Section 8.

3. **Location.** The Service Provider shall provide the Services at the following location: 1555 40th Ave NE, Columbia Heights, MN 55421.
4. **Services Ordered.** Buyer shall order Services via written or verbal communication to Service Provider at least five business days in advance. If Services are scheduled but not provided due to an absence of Buyer's student or staff, Buyer will compensate Service Provider for scheduled services.
5. **Compensation.** As consideration for the provision of the Services by the Service Provider, the Price for the provision of the Services is ("Price") shall be: \$87.50 per hour, with an estimated 12 hours per week. The total Compensation for Services from the Commencement Date to the Completion Date shall not exceed \$50,000 (the "Contract Ceiling") without prior approval from the Buyer. Exceeding this Contract Ceiling without prior written approval from the Buyer is done so at Service Providers own risk.

The Buyer specifically agrees to reimburse the Service Provider for the cost of assessment protocols used in the evaluation of students during the school year. Assessment protocols vary by student along with the cost of materials. For simplicity of recordkeeping, the Buyer will be billed a flat \$10 charge per student evaluation to compensate the Service Provider for the cost of the protocols.

6. **Payment.** The Service Provider shall invoice the Buyer for Services that it has provided to the Buyer bi-weekly. The Buyer shall pay such invoices within 30 days of the date of the invoice. Any invoice that is not paid by its due date will be charged interest at the rate of 1.5% per month on its unpaid balance until paid in full.
7. **Limitations.** IN NO EVENT SHALL SERVICE PROVIDER BE LIABLE FOR ANY DIRECT, INDIRECT, SPECIAL OR CONSEQUENTIAL DAMAGES IN ANY WAY RELATED TO THE SERVICES PERFORMED UNDER THIS AGREEMENT OR ACTIONS OR INACTION OF SERVICE PROVIDER RELATED IN ANY WAY TO THE SERVICES, WHATSOEVER, AND SERVICE PROVIDER'S LIABILITY, UNDER NO CIRCUMSTANCES, WILL EXCEED THE PRICE FOR THE SERVICES FOR WHICH LIABILITY IS CLAIMED.
8. **Termination.** This Agreement will terminate upon the earlier of the Completion Date, the attainment of the Contract Ceiling without written agreement to extend, or that date set forth in a party's advance 60 days written notice of termination to the other party.
9. **Relationship of the Parties.** The parties acknowledge and agree that the Services performed by the Service Provider, its employees, agents or sub-contractors shall be as an independent contractor and that nothing in this Agreement shall be deemed to constitute a partnership, joint venture, agency relationship or otherwise between the parties.
10. **Confidentiality.** Neither party will use, copy, adapt, alter or part with possession of any information of the other which is disclosed or otherwise comes into its possession under or in relation to this Agreement and which is of a confidential nature.
11. **Miscellaneous.**
 - 11.1 This Agreement has been entered into by the parties in the State of Minnesota and shall be construed and enforced in accordance with the laws of the State of Minnesota.
 - 11.2 If any part, term or provision of this Agreement is held to be illegal or unenforceable neither the validity or enforceability of the remainder of this Agreement shall be affected.

- 11.3 Neither party shall assign or transfer all or any part of its rights under this Agreement without the written consent of the other party.
- 11.4 This Agreement may not be amended without the prior written agreement of both parties.
- 11.5 This Agreement constitutes the entire understanding between the parties relating to the subject matter of this Agreement.

The parties to this Agreement have executed and delivered this Agreement as of the date set forth in the opening paragraph of this Agreement.

Service Provider:
Integrative Therapy, LLC

Buyer:
Tefsa International School

Signature: _____
Printed name: _____
Title: _____
Date: _____

Signature: _____
Printed name: _____
Title: _____
Date: _____

**Tesfa International School School
School Psychologist Contract**

CONTRACT

This Agreement, is made and entered into by and between ***Tesfa International School School*** (hereinafter referred to as the "DISTRICT") and ***Reuvers Psych Consulting, LLC***, with Gayle Reuvers, NCSP, providing services in the role of school psychologist (thereinafter referred to as the "CONTRACTOR".)

RECITALS

Whereas, the DISTRICT desires to enter into an agreement with a qualified CONTRACTOR with expertise in providing School Psychologist services which included evaluations; **and**

Whereas, the CONTRACTOR is duly qualified and will provide the requested consulting services;

Whereas, the DISTRICT is willing to enter into an agreement with the CONTRACTOR to provide these services; **and**

Whereas, the CONTRACTOR understands and agrees that:

1. The CONTRACTOR will act as an independent contractor in the performance of all duties under this agreement;
2. The CONTRACTOR is not an agent, servant or employee of the DISTRICT and shall not make any such representations nor hold herself out as such;
3. The CONTRACTOR shall have no authority to bind the DISTRICT for the performance of any services or to otherwise obligate the DISTRICT, the CONTRACTOR's authority being specifically limited to the duties assigned to the CONTRACTOR under this Agreement;
4. The CONTRACTOR shall not be considered, under the provisions of this Agreement or otherwise, as having employee status, and accordingly, the CONTRACTOR shall be responsible for payment of all taxes, including federal, state and local taxes arising out of the CONTRACTOR's activities under this Agreement, including, but not limited to, federal and state income tax, FICA, unemployment insurance taxes, and any other taxes or business license fees as required;
5. The CONTRACTOR shall not accrue any continuing contract rights for the services performed to this Agreement;
6. The CONTRACTOR shall comply with all applicable School Board policies, procedures, rules and regulations that are relevant to the CONTRACTOR's provision of services under this Agreement.

7. Services provided are for students with a disability or in the case of initial evaluations, those suspected of having a disability, and whose IEP's contain documentation of the need for services. This service is unique to students identified as special education students or students being evaluated to determine if they are in need of special education services. It is specifically designed instruction and not available to non-disabled students. The decision to provide this service was made by the evaluation and/or IEP team. This service is provided at no cost to the parent. Facilities where this service is provided are of high quality.

NOW, THEREFORE, in consideration of the mutual covenants and promises contained herein and board members, its administrators, its employees, its officers, its attorneys, its insurers, agents, CONTRACTORS, and representatives other good and valuable consideration, it is agreed as follows:

ARTICLE I SERVICES TO BE PROVIDED

Section 1. Provision of Services. The CONTRACTOR agrees to provide school psychology services and complete evaluations as identified by the Child Study or IEP teams. Consultation services may include, but are not necessarily limited to: facilitating or being involved in Child Study meetings; provide suggestions for intervention strategies; review of pertinent educational records of selected students; discussion and consultation with teaching staff, school administration and related service providers; creating or consulting on evaluation plans; administering cognitive testing; interviewing student; interpreting data and writing reports; providing consultation and recommendations on appropriate goals and objectives; working individually with students on educationally related issues; and working with staff to ensure due process deadlines are met.

ARTICLE II COMPENSATION

Section 1. Compensation/Fees. The CONTRACTOR shall provide the agreed to services at a rate of \$75.00 per hour. The per hour rate shall be prorated to full quarter-hour increments. Evaluations and Reevaluations will typically take 3-8 hours. Mileage will be reimbursed at a rate of 0.53.5 cents per mile. The parties agree that the mileage reimbursement rate is subject to change when the Internal Revenue Service (IRS) announces a revised mileage reimbursement rate. The total maximum threshold of expenditure is \$3,500/month and \$35,000 for the 10 months of the 2019-2020 school year. As stated, this agreement will occur during the 2017-18 school year from August 15, 2017-June 30, 2018. Any services beyond the total maximum threshold of expenditure would warrant a service contract amendment requiring further board approval.

The CONTRACTOR services to be provided will be determined solely by the DISTRICT. The CONTRACTOR will not provide any services above and beyond those services in which the DISTRICT specifically requests. Furthermore, the CONTRACTOR agrees that during the term of this Agreement, he will not accept monetary payment or other remuneration from any entity or individual other than the DISTRICT for providing consulting services to a student or child currently enrolled or receiving education services or funding from the DISTRICT, unless specifically permitted by the DISTRICT. It is

the responsibility of the CONTRACTOR to submit an invoice for payment within 30 days of services provided.

ARTICLE III **SERVICES**

Section 1. Services. The Services provided by the CONTRACTOR pursuant to this Agreement will be determined exclusively by the DISTRICT. Contracts are reviewed every year. During this review period, the Director of Accounts and Human Resources will collect documentation of services provided, the dates thereof, costs of service and remaining balance on the contract. If in congruencies between the contract and work performed occur, the Director of Accounts and Human Resources, will alert the discrepancy to the Principal. The Agreement will remain in effect for the 2017-18 school year but may be terminated by either party upon written notice to the other; however, any termination shall not be effective less than thirty (30 days) following said notice.

ARTICLE IV **INSURANCE AND OTHER BENEFITS**

Section 1. Insurance. During the term of this Agreement, it is specifically agreed and understood that the CONTRACTOR shall not be eligible for nor provided insurance coverage of any kind, including, but not limited to, health, medical, dental, life, and long-term disability.

Section 2. Other Benefits. It is specifically agreed and understood that the CONTRACTOR shall not be eligible for nor provided any other benefits, including, but not limited to, working compensation and unemployment benefits.

Section 3. Liability Insurance.

ARTICLE V **INDEMNIFICATION**

The CONTRACTOR agrees to hold harmless the DISTRICT and its board members, its administrators, its employees, its officers, its attorneys, its insurers, agents, CONTRACTORS, and representatives from any and all damages and claims that may arise by reason of any acts or omissions on the part of the CONTRACTOR, or the CONTRACTOR's employees or agents, in regard to the CONTRACTOR's performance of duties under this Agreement, and for any action commenced against the DISTRICT or any of its board members, its administrators, its employees, its officers, its attorneys, its insurers, agents, CONTRACTORS, and representatives arising out of the actions taken by the CONTRACTOR pursuant to this Agreement, the CONTRACTOR shall assume full responsibility and shall indemnify the DISTRICT and its board members, its administrators, its employees, its officers, its attorneys, its insurers, agents, CONTRACTORS, and representatives from and against any and all related liabilities, demands, claims, suits, losses, damages, causes of action, fines or judgments, including costs, attorney's and witness fees, and expenses incident thereto.

ARTICLE VI
GENERAL

Section 1. Data. The CONTRACTOR agrees that any information and data received by the CONTRACTOR during the term of this Agreement shall be treated and maintained by the CONTRACTOR in accordance with all applicable federal, state and local laws, rules and regulations governing same, including, but not limited to, the provision of the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13. The CONTRACTOR also agrees to comply with all of the provisions and requirements of DISTRICT's data privacy policies. Any data or materials, including, but not limited to, reports, studies, photographs, negatives, or any and all other documents prepared by the CONTRACTOR in the performance of the CONTRACTOR's obligations under this Agreement shall be the exclusive property of the DISTRICT, and any such data and materials shall be remitted to the DISTRICT by the CONTRACTOR upon completion or termination of the Agreement.

Section 2. Entire Agreement. The agreement is the entire agreement between the DISTRICT and the CONTRACTOR and it supersedes all prior written or oral agreements. There are no covenants, promises, undertakings, or understandings outside of this Agreement other than those as specifically set forth. Any term, condition, prior course of dealing, course of performance, usage of trade, understanding, or agreement purporting to modify, vary, supplement, or explain any provision of this Agreement is null and void and of no effect unless in writing and signed by representatives of both parties authorized to amend this Agreement.

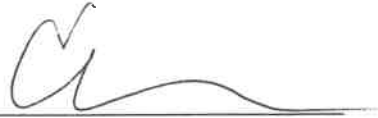
Section 3. Special Education Provisions. The Services provided are specially designed instruction, at no cost to the parents, to meet the unique needs of a student with a disability or related services in order for a child with a disability to benefit from specially designed instruction.

WHEREFORE, THIS Agreement was entered into on the date set forth below and undersigned, by execution hereof, represent that they are authorized to enter into this Agreement on behalf of the respective parties and state that this Agreement has been read by them and that the undersigned understand and fully agree to each, all and every provision hereof, and hereby acknowledge receipt of a copy hereof.

Gayle L. Reuvers

Nationally Certified School Psychologist's Name (Printed)

Gayle L Reuvers



Signature

5.14.19

Date

Tesfa International School School Representative Name/Title (Printed)

Tesfa International School School Representative Signature

Date

**LICENSED SCHOOL NURSE CONSULTATION VISITS 2019-2020 RECEIVABLE
AGREEMENT**

THIS AGREEMENT made and entered into by and between HENNEPIN HEALTHCARE SYSTEM, INC., a public subsidiary corporation of Hennepin County, doing business as Hennepin County Medical Center (“HCMC”), 701 Park Avenue South, Minneapolis, Minnesota 55415-1676, and _____, hereinafter referred to as “PURCHASER” and collectively as the “PARTIES.”

Witnesseth:

WHEREAS PURCHASER is seeking School Health Consultation Services.

WHEREAS, HCMC through MVNA’s School Health Consultation Program, has demonstrated its School Nursing Services are suitable to the needs of the PURCHASER; and

WHEREAS the PARTIES need to define their respective rights and responsibilities;

NOW, THEREFORE, in consideration of the mutual undertakings and agreements hereinafter set forth, the PARTIES agree as follows:

1. **TERM OF THE AGREEMENT**

HCMC agrees to furnish services to the PURCHASER during the period commencing: July 1st, 2019 and terminating on June 30th, 2020. The PARTIES may agree to renew this agreement subject to an annual review of terms and conditions, requiring the approval of both PARTIES.

2. **SERVICES TO BE PROVIDED**

HCMC will offer Licensed School Nurse Consultation Services, to be provided at a minimum of once per month during the academic year. (Services will be billed in 15 minute increments with a minimum of 2 hours billed per visit).

Services Offered:

The Licensed School Nurse (LSN) guides schools in providing and promoting a safe and healthy learning environment with such services as:

1. Assessment of the school health program and best practice recommendations in administration and management of the school health services. This will be completed on the initial visit to a school beginning services with us.
2. In ongoing visits the Licensed School Nurse will work with school administrations to assist them with:

- First Aid and minor illness management
- Identification of students and health planning for students with chronic and/or potentially life-threatening health conditions (individual health plans, emergency plans, 504 plans)
- Filing state immunization reports (as needed by the school).
- Participation in special education process
- Referral to community resources
- Staff training is available in areas of emergency medication administration and OSHA/ Employee Right-to-Know; other training may be available per request (see below).

Frequency of nurse services range from twice weekly to monthly depending on the school size and needs. Please contact us with further inquiries.

A school can designate that they only want the school nurse consultant to participate in the special education process, in which case the services would be limited to participation in special education process (such as assessments and periodic nursing related tasks).

As a consultation service the LSN provides guidance; we do not provide ongoing direct nursing care, nor do we delegate, monitor or supervise nursing tasks that have been assigned to the school.

On-Site Classes Offered: (Highly recommended to be scheduled at the beginning of each school year)

General staff training in areas of

- Emergency Medication Administration
- OSHA/Blood-Borne Pathogens/Employee Right-to-Know

** Classes require a signed letter of understanding of the services being provided in order to reserve the date and time requested.

3. **PAYMENT FOR SERVICES**

Site Visit Consultations: \$116.00/hour with a 2 hour minimum. Additional time will be billed in 15 minute increments.

Off-Site Consultation: \$100.00/hour will be billed in 15 min increments

On-Site Classes: \$200.00 for each class. No class size restrictions.

The total cost of the Agreement shall not exceed ten thousand (\$10,000) or a total of eighty (80) hours of services performed; HCMC shall no bill PURCHASER in excess of these totals without prior written consent of both Parties. Invoices will be sent monthly after the service/s has been provided. Payment terms are NET 30 days. PURCHASER

agrees that any amount not paid within 30 days of invoice will carry the lesser interest rate of 1 ½% per month or the greatest amount permissible by law. Additionally, PURCHASER will pay all costs incurred to recover payments owed HCMC by PURCHASER.

4. INDEPENDENT CONTRACTOR

HCMC is and shall remain an independent PURCHASER for all services performed under this Agreement. HCMC shall secure at its own expense all personnel required in performing services under this Agreement.

5. INDEMNIFICATION

Each PARTY agrees to defend, indemnify, and hold harmless the other PARTY, its officials, officers, agents, volunteers and employees from any liability, claims, causes of action, judgments, damages, losses, costs, or expenses, including reasonable attorney's fees, resulting directly or indirectly from any act or omission of PURCHASER, a subcontractor, anyone directly or indirectly employed by them, and/or anyone for whose acts and/or omissions they may be liable in the performance of the services required by this Agreement, and against all loss by reason of the failure of PURCHASER to perform any obligation under this Agreement.

6. INSURANCE

- A. HHS is a public corporation operating as a wholly owned subsidiary of Hennepin County pursuant to Minnesota Statutes section 383B.901. Pursuant to Minnesota Statutes section 383B.923, HCMC participates in the self-insurance program established by Hennepin County under Minnesota Statute Section 383B.155 and resolutions of the Hennepin County Board of Commissioners for general, automobile, professional, employment practices, public officials' liability exposures, workers' compensation and employer's liability. The tort liability limits for municipalities in the State of Minnesota pursuant to Minnesota Statute Section 466.04 are \$500,000 per claimant and \$1,500,000 for more than one claimant in a single occurrence.
- B. Purchaser agreed to maintain General Liability and Property Insurance that meets reasonable industry standards.
- C. Duty to Notify. PURCHASER shall promptly notify HCMC of any claim, action, cause of action or litigation brought against PURCHASER, its employees, officers, agents or subcontractors, which arises out of the services contained in this Agreement. PURCHASER shall also notify HCMC whenever PURCHASER has a reasonable basis for believing that PURCHASER and/or its employees, officers, agents or subcontractors, and/or HCMC, might become the subject of a claim, action, cause of action, criminal arrest, criminal charge or litigation arising

out of and/or related to the services contained in this Agreement. Failure to provide the notices required by this section is a material violation of the terms and conditions of this Agreement.

8. CONFIDENTIAL INFORMATION

- A. PARTIES acknowledge that during the term of this Agreement, PARTIES may have access to trade secrets, proprietary information, and confidential information. PARTIES agree to protect and preserve the confidential and proprietary nature of each other's confidential and/or proprietary information and shall not disclose such information to any other person or entity, except to the extent required to carry out the duties and responsibilities set forth in this Agreement, or as may be otherwise required by law.
- B. HHS acknowledges and that it is a Covered Entity, as defined by the Health Insurance Portability and Accountability Act (HIPAA). As such HHS and its personnel comply with protected health information privacy and security requirements under applicable federal and state law. Additionally, HHS is subject to the Minnesota Data Practices Act.

9. TERMINATION

This Agreement may be canceled with or without cause by either party upon thirty (30) day's written notice.

10. MISCELLANEOUS

- A. **SUCCESSOR:** HCMC binds itself, its partners, successors, assigns and legal representatives to PURCHASER for all covenants, agreements and obligations contained in the contract documents.
- B. **MERGER AND MODIFICATION:** It is understood and agreed that the entire Agreement between the parties is contained herein and that this Agreement supersedes all oral agreements and negotiations between the parties relating to the subject matter.
- C. **AMENDMENT:** Any alterations, variations, modifications, or waivers of provisions of this Agreement shall only be valid when they have been reduced to writing as an amendment to this Agreement signed by the parties.
- D. **SURVIVAL OF PROVISIONS:** Provisions that by their nature are intended to survive the term, cancellation or termination of this Agreement include but are not limited to: **SERVICES TO BE PROVIDED** (as to ownership of property); **INSURANCE**; **CONFIDENTIAL INFORMATION**; **DEFAULT AND CANCELLATION**; **PROMOTIONAL LITERATURE**; and **GOVERNING LAW**.

- E. **CONTRACT ADMINISTRATION & NOTICES:** In order to coordinate the services of HCMC with the activities of Hennepin County Medical Center so as to accomplish the purposes of this Agreement

HCMC Contract Liaison:

Jill Johnson

Supervisor School Nurse Consultation

Hennepin County Medical Center / MVNA

2000 Summer Street NE, Minneapolis, MN 55413

jill.johnson2@hcmcd.org

612-617-4728

PURCHASER Contract Liaison:

- F. **COMPLIANCE WITH LAWS:** The PARTIES shall comply with all applicable federal, state and local statutes, regulations, rules and ordinances in connection with this Agreement.
- G. **CONFLICT OF INTEREST:** PARTIES affirm that to the best of PARTIES knowledge, PARTIES's involvement in this Agreement does not result in a conflict of interest with any party or entity which may be affected by the terms of this Agreement. PARTIES agree that, should any conflict or potential conflict of interest become known to either PARTY, PARTY will immediately notify each other of the conflict or potential conflict.
- H. **PROMOTIONAL LITERATURE:** PURCHASER agree, to the extent applicable, to not use the term "HCMC" or "MVNA" or any derivative in any promotional literature, advertisements of any type or form or client lists without the express prior written consent of HCMC.
- I. **GOVERNING LAW:** The Laws of the State of Minnesota without giving effect to its conflict of law principles govern all questions and interpretations concerning the validity and construction of this Agreement and the legal relations between the parties and their performance. The appropriate venue and jurisdiction for any litigation will be those courts located within Hennepin County, State of Minnesota or in the appropriate federal court within the State of Minnesota.
- J. **SEVERABILITY:** If any provision of this Agreement is held invalid, illegal, or unenforceable, the remaining provisions are not affected or impaired in any way.

- K. **NON-SOLICITATION OF EMPLOYEES:** PARTIES recognizes that each PARTY has a valuable employment relationship with its employees, and the PARTIES agree not to interfere with that relationship during this Agreement or the following twelve (12) months thereafter; and will not offer to employ, either directly or indirectly, any staff or personnel of PARTIES, or hire or otherwise engage any corporation, partnership or other entity affiliated with such individual, without PARTY's consent.

THIS PORTION OF PAGE INTENTIONALLY LEFT BLANK

PURCHASER NAME

The PURCHASER certifies that the person who executed this Agreement is authorized to do so on behalf of the PURCHASER as required by applicable articles, bylaws, resolutions or ordinances.

By: _____

Printed Name: _____

Printed Title: _____

Date: _____

HENNEPIN HEALTHCARE SYSTEM, INC.,
doing business as Hennepin HCMC Medical Center

By: _____

Printed Name: _____

Printed Title: _____

Date: _____



Tesfa International School
Financial Dashboard for:

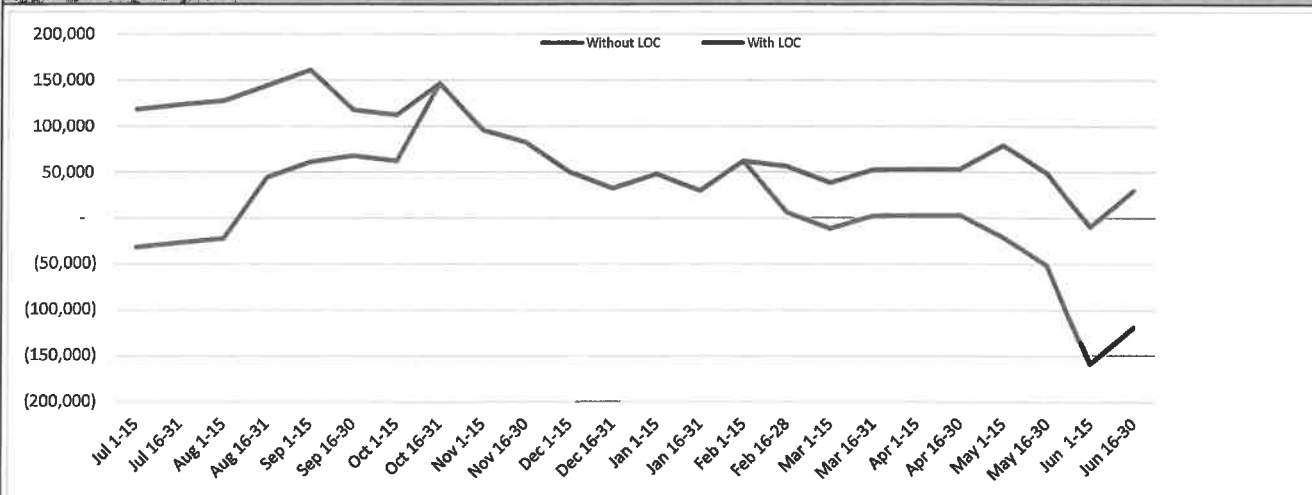
4/30/2019

Student Count

Actual Current ADM:	163.00	ADM from Budget:	163.00
Actual Current WADM:	163.00	WADM from Budget:	163.00

	YTD Actual		YTD Budget Target	
Revenue	\$2,339,892.77	82%	\$2,368,517.97	83%
Expense	\$2,266,364.76	80%	\$2,366,471.85	83%
Change in Fund Balance	\$73,528.02		\$2,046.12	83%

Cash Balance Projection



Grants and Other Awards:

Description	Award	Expensed PFY	Expensed CFY	Remaining	Expiration Date
-------------	-------	--------------	--------------	-----------	-----------------

Comments:

General:

- **The April financials show the FY19 Revised Budget which is based on 163 ADM.
- **The School has a reconciled cash balance of \$53,017.
- **The state aid holdback is at 10%, which is estimated at \$212,829 through April.
- **Estimated Audit Accruals are reflected in these financials.

Revenue:

**Year-to-date revenue of \$2,330,481 represents 82% of the approved revenue budget.

Expenses:

**The School has spent \$2,256,953 which is 79% of the approved expenditure budget.

Cash Flow:



Tesfa International School
Financial Dashboard for:

4/30/2019

Financial Ratios:

	YTD Actual	FY19 Budget	Required
(A) Unrestricted Cash and Investments	53,017	29,971	
(B) Total Operating Expenses	2,266,365	2,839,766	
Cash on Hand Ratio ((A x 365) / B)	7.12	3.85	45
(A) Beginning Fund Balance	134,907	134,907	
(B) Revenues	2,339,893	2,842,222	
(C) Expenditures	(2,266,365)	(2,839,766)	
(D) Ending Fund Balance	208,435	137,363	
Fund Balance as a % of Expenditures (-C / D)	9.2%	4.8%	25%
(A) Annual Net Income	73,528	2,455	
(B) Lease Payment	240,282	240,282	
Debt Service Coverage Ratio (A + B) / B	1.31	1.01	1.1

Upcoming Deadlines:

Task	Due Date
FY19 Audit	September 2019
Quarterly Financial Reports of School and Building Company	45 Days After Quarter End
Quarterly Current Student Waiting List	45 Days After Quarter End
All Required Applications to MDE for Title, Special Education, Other	June 30th, 2019
Apply for Building Lease Aid	June 30th, 2019
Prior Year Audited Financials	November 30th, 2019
Carry Automobile and Workers Compensation Insurance	Ongoing Renewals

These financials were compiled from information supplied by school management. They are unaudited and should be used for management purposes only.

**Tesfa International School
Balance Sheet
4/30/2019**

Descriptions	General	Food	Fixed	Total
Assets				
Current Assets				
Checking Accounts	35,537	17,480	-	53,017
Accounts Receivable	-	420	-	420
Due from State	18,512	-	-	18,512
Due from Federal	-	-	-	-
Estimated Audit Accrual	184,141	-	-	184,141
Prepaid AP Expenditures	-	-	-	-
Total Current Assets	238,190	17,900	-	256,090
Fixed Assets				
Equipment	-	-	-	-
Property & Equipment under Cap. Lease	-	-	-	-
Accum Depr Buildings	-	-	-	-
Accum Depr On Equip.	-	-	-	-
Total Fixed Assets	-	-	-	-
Total Assets	238,190	17,900	-	256,090
Liabilities & Fund Balance				
Current Liabilities				
Accounts Payable	-	-	-	-
Payroll Liabilities	(2,346)	-	-	(2,346)
Short Term Indebtedness	50,000	-	-	50,000
Total Current Liabilities	47,654	-	-	47,654
Fund Balance				
Investment Fixed Assets	-	-	-	-
Restricted Fund Balance	-	-	-	-
Unassigned Fund Balance - 6/30/2019	134,907	-	-	134,907
Net Income/(Loss) - FY19	55,628	17,900	-	73,528
Total Fund Balance	190,535	17,900	-	208,435
Total Liabilities & Fund Balance	238,190	17,900	-	256,090

State Holdback Calculation:

**Total Fiscal Year School Budgeted State Revenues	2,564,208
Prorated Fiscal Year-to-Date (10 of 12 months)	83%
Total Fiscal Year-to-Date Budget (April 2019)	2,128,293
State Holdback Percentage	10%
Total Estimated Year-to-Date Holdback	<u><u>212,829</u></u>

*Based on the assumptions that actual ADMs and state aid payments are based on an ADM of 165

**Tesfa International School
Summary Income Statement
Fiscal Year 2019
For Period Ending April 30, 2019**

	Month Activity	Year-to-Date Activity	FY19 Revised Budget 163 ADM	% of Budget
GENERAL FUND 01			<i>Targeted Percent</i>	83%
REVENUE				
State Aid Revenue				
Endowment Fund Apportionment	-	6,977	6,171	113%
General Education Aid	91,821	1,438,723	1,739,546	83%
Long Term Facility Maintenance	-	-	-	N/A
Literacy Incentive Aid	-	7,604	4,900	155%
Lease Aid	-	75,026	214,182	35%
State Special Education	92,041	314,601	599,409	52%
Total State Aid Revenue	183,862	1,842,932	2,564,208	72%
State Audit Accrual	-	295,808	-	N/A
Federal Aid Revenue				
Title I	12,000	54,711	67,275	81%
Title II	-	7,766	9,828	79%
Title III	-	9,417	14,212	66%
Title IV	-	-	10,000	0%
Federal Special Education	-	16,628	35,787	46%
Total Federal Aid Revenue	12,000	88,522	137,102	65%
Other Revenue				
Donations	-	116	125	93%
Misc. Revenue/E-Rate	-	11,371	3,089	368%
Total Other Revenue	-	11,487	3,214	357%
TOTAL REVENUE	195,862	2,238,748	2,704,524	83%
EXPENDITURE				
Administration				
Salaries	19,708	195,250	231,000	85%
Benefits	6,793	67,356	80,901	83%
Purchased Services	12,157	111,425	129,760	86%
Supplies	790	14,875	15,700	95%
Equipment	-	-	-	N/A
Dues/Membership	-	27,853	29,000	96%
Total Administration	39,448	416,759	486,361	86%

**Tesfa International School
Summary Income Statement
Fiscal Year 2019
For Period Ending April 30, 2019**

	Month Activity	Year-to-Date Activity	FY19 Revised Budget 163 ADM	% of Budget
General Education				
Salaries	53,752	450,217	590,177	76%
Benefits	14,451	145,286	187,040	78%
Purchased Services	144	2,869	3,500	82%
Supplies	276	19,734	21,394	92%
Equipment	2,051	22,704	26,481	86%
Dues/Memberships	-	-	-	N/A
Total General Education	70,673	640,810	828,592	77%
Salaries Payable Accrual	-	111,666.67	-	N/A
Title Programs				
Title I	650	31,632	67,275	47%
Title II	-	7,756	9,828	79%
Title III	3,566	13,022	14,212	92%
Total Title Programs	4,216	52,410	91,315	57%
State Special Education				
Salaries	27,494	223,633	317,504	70%
Benefits	10,132	86,534	131,453	66%
Purchased Services	14,137	100,463	141,000	71%
Supplies	-	-	-	N/A
Equipment	-	-	-	N/A
Total State Special Education	51,762	410,630	589,956	70%
Federal Special Education				
Purchased Services	374	18,441	29,787	62%
Supplies	-	2,905	6,000	48%
Total Federal Special Education	374	21,347	35,787	60%
Instructional Support				
Salaries	-	-	-	N/A
Benefits	-	-	-	N/A
Purchased Services	-	-	-	N/A
Total Instructional Support	-	-	-	N/A
Student Support				
Salaries	4,554	44,578	57,080	78%
Benefits	884	8,271	9,981	83%
Purchased Services	-	208,339	287,120	73%
Supplies	-	33	200	16%
Total Student Support	5,439	261,221	354,381	74%
Facility				
Purchased Services	5,516	58,811	72,914	81%
Facility Lease	19,313	201,656	240,282	84%
Supplies/Equipment	298	7,809	8,060	97%
Total Facility	25,127	268,277	321,256	84%
TOTAL EXPENDITURE	197,039	2,183,120	2,707,649	81%
NET INCOME/LOSS - GENERAL FUND 01	(1,177)	55,628	(3,125)	

**Tesfa International School
Summary Income Statement
Fiscal Year 2019
For Period Ending April 30, 2019**

	Month Activity	Year-to-Date Activity	FY19 Revised Budget 163 ADM	% of Budget
FOOD SERVICE FUND 02				
REVENUE				
Local Revenue	-	18	-	N/A
State Aid	288	2,341	3,300	71%
Federal Aid	12,790	98,785	134,398	74%
TOTAL REVENUE	13,078	101,145	137,698	73%
EXPENDITURE				
Purchased Services	-	420	420	100%
Supplies	12,235	82,825	131,698	63%
Equipment	-	-	-	N/A
TOTAL EXPENDITURE	12,235	83,245	132,118	63%
NET INCOME/LOSS - FOOD SERVICE FUND 02	843	17,900	5,580	
NET INCOME/LOSS - ALL FUNDS	(335)	73,528	2,455	

Tesfa International School
 Payment Register - April 2019
 Fiscal Year 2018-2019

CHECK DATE	VENDOR	INVOICE DESCRIPTION	CHECK NUMBER	AMOUNT
Regular Checks				
04/05/19	ABBY HENDRICKS	Class Supplies	11503	155.91
04/05/19	Blue Bell Enterprises, Inc	February Lunch & Breakfast	11504	12,235.05
04/05/19	CORPORATE BENEFIT ADMINISTRATORS, INC	Base & Participant Fee	11505	525.00
04/05/19	Dieci School Finance	March & April Financial Services	11506	7,267.81
04/05/19	FIRST LUTHERAN CHURCH	April Lease	11507	23,798.10
04/05/19	INDIGO EDUCATION	SpEd Services	11508	373.75
04/05/19	INTEGRATIVE THERAPY, LLC	Occupational Therapy Services	11509	1,640.64
04/05/19	KATHRYN LYNN OLSON	SpEd consult	11510	150.00
04/05/19	Minnesota Association for Children's Mental Health	April 28-30 2019 Conference	11511	298.00
04/05/19	The Works Museum	Onsite Group Admission - 4th Grade Field Trip	11512	143.75
04/05/19	WELLS FARGO VENDOR FIN SERV	Apple iPad Lease	11513	1,941.84
04/19/19	ABBY HENDRICKS	Class Supplies	11514	119.67
04/19/19	CONSOLIDATED COMMUNICATIONS	Phone & Internet	11515	436.82
04/19/19	HEALTH PARTNERS	April Health & Dental	11516	18,582.15
04/19/19	INTEGRATIVE THERAPY, LLC	Occupational Therapy Services	11517	1,713.55
04/19/19	KATHRYN LYNN OLSON	SpEd Consult	11518	270.00
04/19/19	LOFFLER COMPANIES INC	Copier Lease	11519	1,116.50
04/19/19	MOHAMED SELIM	Technology Equipment	11520	109.00
04/19/19	MOVING MATTERS LLC	March DAPE Service	11521	3,911.57
04/19/19	PK PROPERTY SERVICES . LLC	Maintenance Supplies	11522	297.90
04/19/19	Region V Computer Services	FY19 Quarterly Fee	11523	789.75
04/19/19	TECHNOLOGY BY DESIGN LLC	Tech Services	11524	2,725.00
04/19/19	Unum Life Insurance Company of America	May Life, AD&D, STD & LTD	11525	1,083.81
04/19/19	WordPlay Speech & Language Services	Speech & Language Services	11526	6,153.13
Wires				
04/02/19	Alerus	FSA	WX	175.00
04/15/19	IRS	FICA & FEDERAL	WX	10,219.26
04/15/19	PERA	Payroll Deductions	WX	1,987.35
04/15/19	THE HANOVER INSURANCE GROUP	Commercial Package Insurance	WX	763.49
04/15/19	TEACHERS RETIREMENT ASSOCIATION	Payroll Deductions TRA	WX	5,406.52
04/15/19	Alerus	FSA	WX	175.00
04/15/19	American Funds	Payroll Deductions - 403B	WX	702.50
04/15/19	MN Dept of Rev	MIN State Taxes	WX	1,545.78
04/26/19	Alerus	FSA Fee	WX	24.00
04/26/19	Alerus	FSA Fee	WX	50.00
04/30/19	IRS	Federal & FICA	WX	13,426.23
04/30/19	PERA	Payroll Deductions	WX	1,835.79

Tesfa International School
 Payment Register - April 2019
 Fiscal Year 2018-2019

CHECK DATE	VENDOR	INVOICE DESCRIPTION	CHECK NUMBER	AMOUNT
04/30/19	Propel Nonprofits	Interest on LOC	WX	267.12
04/30/19	TEACHERS RETIREMENT ASSOCIATION	Payroll Deductions TRA	WX	6,967.14
04/30/19	Alerus	FSA	WX	175.00
04/30/19	American Funds	Payroll Deductions - 403B	WX	702.50
04/30/19	Sunrise Bank	Service Charge	WX	12.00
04/30/19	MN Dept of Rev	MN State Taxes	WX	2,173.42
04/15/19	Sunrise Bank	04/15/19 Payroll	WX	35,438.75
04/30/19	Sunrise Bank	04/30/19 Payroll	WX	40,785.16
Total April 2019 Disbursements				208,670.71

V = Void Check

*= Break in sequence

Tesfa International School
FY19 Cash Flow Projection

	Estimated Receipts by Revenue Category										Estimated Disbursements				Line of Credit	Estimated Cash Balance
	Current YR		Prior YR		Other Revenue		Total Receipts	Estimated Payroll	Building Lease	Estimated A/P	Total Disbursements	Estimated Cash Balance				
	State Aid	Federal Aid	State Aid	Federal Aid	Federal Aid											
FY19 Beginning Cash Balance																
Jul 1-15	86,432	-	-	-	-	86,432	53,797	-	345	54,143	(64,083)	75,000	10,917			
Jul 16-31	110,085	-	-	-	3,096	113,181	53,363	26,601	28,225	108,190	(31,794)	75,000	118,206			
Aug 1-15	98,376	-	-	-	338	98,714	51,954	26,601	15,874	123,197	(26,803)		123,197			
Aug 16-31	98,368	-	101,169	-	1,497	201,033	99,563	-	35,140	134,704	(22,520)		127,480			
Sep 1-15	102,098	4,407	-	-	500	107,005	11,328	-	28,534	43,809	43,809	(50,000)	143,809			
Sep 16-30	72,536	-	79,731	-	-	152,267	66,457	26,665	52,392	89,862	60,953	(50,000)	160,953			
Oct 1-15	100,094	14,333	-	-	114	114,541	67,997	-	52,202	120,199	62,047		117,705			
Oct 16-31	94,063	-	107,421	-	763	202,247	62,894	24,148	30,884	117,926	146,368	(50,000)	112,047			
Nov 1-15	91,960	16,940	-	-	2,278	118,003	85,779	24,190	58,711	168,680	95,691		146,368			
Nov 16-30	114,656	-	95	-	-	114,751	68,738	-	59,404	128,142	82,300		95,691			
Dec 1-15	96,630	-	-	-	110	96,740	83,450	23,798	21,826	129,074	49,965		82,300			
Dec 16-31	41,011	18,879	-	-	1,381	61,272	57,237	-	21,694	78,931	32,306		49,965			
Jan 1-15	92,176	35,477	-	-	-	127,653	58,663	23,798	29,518	111,979	47,980		32,306			
Jan 16-31	88,207	8,667	-	-	-	96,879	85,772	-	29,388	115,160	29,699		47,980			
Feb 1-15	97,963	30,789	13,921	5	8,577	151,250	62,889	23,798	32,186	118,873	62,076		29,699			
Feb 16-28	92,041	1,136	148	-	1,307	94,632	90,677	-	59,876	150,552	6,156	50,000	56,156			
Mar 1-15	95,606	-	116	-	-	95,722	54,583	23,798	35,099	113,479	(11,601)		36,399			
Mar 16-31	92,324	28,257	-	-	10,159	130,741	56,532	-	60,286	116,818	2,322		52,322			
Apr 1-15	92,329	12,790	426	-	-	105,545	55,475	23,798	25,670	104,844	2,923		52,322			
Apr 16-30	91,821	12,000	-	-	-	103,821	85,731	-	17,996	103,727	3,017		53,017			
May 1-15	91,821	15,000	372	-	-	107,193	55,475	23,798	51,630	130,903	(20,694)	50,000	79,306			
May 16-30	91,821	5,210	9,823	-	-	106,854	85,731	-	51,630	137,361	(61,202)		48,798			
Jun 1-15	-	22,614	-	-	-	22,614	55,475	23,798	51,630	130,903	(159,491)	50,000	(9,491)			
Jun 16-30	176,823	-	-	-	-	176,823	85,731	-	51,630	137,361	(120,029)		29,971			
Total Estimated	2,209,239	226,499	313,228	6,824	30,120	2,785,910	1,645,294	294,793	901,770	2,841,856		150,000	29,971			
FY19 Budget	2,567,508	271,500	-	-	3,214	2,842,222	1,256,492	292,703	1,290,571	2,839,766			2,455			
FY18 Accruals	-	-	321,415	6,824	3,094	331,333	133,992	-	25,000	158,992						
FY19 Accruals	(256,751)	(45,000)	-	-	-	(301,751)	(133,992)	-	(25,000)	(158,992)						
Budget Variance	2,310,757	226,500	321,415	6,824	6,308	2,871,804	1,256,492	292,703	1,290,571	2,839,766		150,000	29,971			
	(101,518)	(0)	(8,187)	-	23,812	(85,893)	388,801	2,089	(388,801)	2,090						

**Tesfa International School
Detailed Income Statement
For Period Ending April 30, 2019**

	Month Activity	Year-to-Date Activity	FY'19 Revised Budget 163 ADM	% of Budget
GENERAL FUND 01				
REVENUE				
State Aid Revenue				
01 R 005 000 000 000 201	-	6,976.93	6,171.20	113%
01 R 005 000 000 000 211	91,820.52	1,438,723.46	1,739,546.15	83%
01 R 005 000 000 317 211	-	-	-	N/A
01 R 005 000 000 000 212	-	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	92,041.23	314,600.86	599,408.52	52%
Total State Aid Revenue	183,861.75	1,842,931.72	2,564,207.87	72%
State Audit Accrual	-	295,807.58	-	N/A
Federal Aid Revenue				
01 R 005 216 000 401 400	12,000.00	54,711.23	67,274.62	81%
01 R 005 204 000 414 400	-	7,765.91	9,828.25	79%
01 R 005 205 000 417 400	-	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	-	16,628.14	35,787.00	46%
Total Federal Aid Revenue	12,000.00	88,521.92	137,102.15	65%
Other Revenue				
01 R 005 000 000 000 096	-	116.32	125.00	93%
01 R 005 000 000 000 099	-	11,370.54	3,089.00	368%
Total Other Revenue	-	11,486.86	3,214.00	357%
TOTAL REVENUE	195,861.75	2,238,748.08	2,704,524.02	83%

Targeted Percent

**Tesfa International School
Detailed Income Statement
For Period Ending April 30, 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	166,458.46	192,500.00	86%
01 E 005 105 000 000 170	General Administrative Support - Non-Instructional Support	28,791.64	38,500.00	75%
01 E 005 110 000 000 170	Business Office - Non-Instructional Support	-	-	N/A
Total Salaries		195,250.10	231,000.00	85%
Benefits				
01 E 005 050 000 000 210	Director - FICA	12,106.69	14,726.25	82%
01 E 005 105 000 000 210	General Administrative Support - FICA	227.72	2,945.25	70%
01 E 005 105 000 000 214	General Administrative Support - PERA	228.12	2,887.50	75%
01 E 005 050 000 000 218	Director - TRA	1,285.00	14,841.75	86%
01 E 005 050 000 000 220	Director - Health	2,734.32	36,527.16	75%
01 E 005 105 000 000 220	General Administrative Support - Health Insurance	509.22	6,776.40	75%
01 E 005 050 000 000 230	Director - Life	43.20	-	N/A
01 E 005 105 000 000 230	General Admin - Life	7.68	-	N/A
01 E 005 050 000 000 235	Director - Dental	189.64	-	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	1,839.24	49%
01 E 005 105 000 000 240	General Admin - LTD	51.86	357.24	48%
01 E 005 050 000 000 299	Director - STD	-	-	N/A
01 E 005 105 000 000 299	General Admin - STD	-	-	N/A
Total Benefits		6,792.87	80,900.79	83%
Purchased Services				
01 E 005 105 000 000 305	General Administrative Support - Consulting Fees for Services	1,320.50	5,000.00	26%
01 E 005 108 000 000 305	Technology Services	2,725.00	41,000.00	95%
01 E 005 110 000 000 305	Business Fees	7,878.81	60,860.00	92%
01 E 005 110 000 000 320	General Administrative Support - Communication Services	436.82	5,400.00	73%
01 E 005 110 000 000 329	General Administrative Support - Postage & Parcel Services	-	1,500.00	52%
01 E 005 110 000 000 370	General Administrative Support - Rental/Lease	1,116.50	16,000.00	65%
Total Purchased Services		12,157.13	129,760.00	86%
Supplies				
01 E 005 110 000 000 401	General Administrative Support - Non-Instructional Supplies	-	13,500.00	92%
01 E 005 110 000 000 405	General Administrative Support - Non-Instructional Software	789.75	2,200.00	111%
Total Supplies		789.75	15,700.00	95%

**Tesfa International School
Detailed Income Statement
For Period Ending April 30, 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	-	27,852.78	29,000.00	96%
01 E 005 950 000 000 910	-	-	-	N/A
Total Interfund Transfer	-	27,852.78	29,000.00	96%
Total Administration	39,448.09	416,759.13	486,360.79	86%
General Education				
Salaries				
01 E 010 201 000 000 140	-	-	-	N/A
01 E 010 203 000 000 140	53,752.30	449,966.65	584,976.72	77%
01 E 010 203 000 000 145	-	250.00	-	N/A
01 E 010 203 000 000 185	-	-	5,200.00	0%
Total Salaries	53,752.30	450,216.65	590,176.72	76%
Salaries Payable Accrual	-	111,666.67	-	N/A
Benefits				
01 E 010 201 000 000 210	-	-	-	N/A
01 E 010 203 000 000 210	4,032.99	32,662.36	45,148.52	72%
01 E 010 203 000 000 214	202.40	860.20	-	N/A
01 E 010 201 000 000 218	-	-	-	N/A
01 E 010 203 000 000 218	4,144.34	34,136.56	45,502.63	75%
01 E 010 203 000 000 220	4,593.85	54,248.91	69,030.14	79%
01 E 010 203 000 000 230	120.61	791.81	-	N/A
01 E 010 203 000 000 235	532.72	7,119.71	-	N/A
01 E 010 203 000 000 240	823.87	3,029.76	7,493.16	40%
01 E 010 203 000 000 270	-	6,532.00	8,216.00	80%
01 E 010 203 000 000 280	-	1,647.45	11,650.00	14%
01 E 010 203 000 000 299	-	4,257.13	-	N/A
Total Benefits	14,450.78	145,285.89	187,040.45	78%
Purchased Services				
01 E 010 203 000 000 305	-	692.11	1,000.00	69%
01 E 010 203 000 000 369	143.75	2,176.89	2,500.00	87%
Total Purchased Services	143.75	2,869.00	3,500.00	82%

**Testa International School
Detailed Income Statement
For Period Ending April 30, 2019**

	Month Activity	Year-to-Date Activity	FY19 Revised Budget 163 ADM	% of Budget
Supplies				
01 E 010 203 000 000 401	275.58	9,305.23	10,500.00	89%
01 E 010 203 000 000 406	-	7,194.00	7,194.00	100%
01 E 010 203 000 000 430	-	535.18	1,000.00	54%
01 E 010 203 000 000 460	-	-	-	N/A
01 E 010 203 000 000 461	-	2,700.00	2,700.00	100%
Total Supplies	275.58	19,734.41	21,394.00	92%
Equipment				
01 E 010 203 000 000 535	1,941.84	19,418.40	23,304.00	83%
01 E 010 203 000 000 555	109.00	3,286.04	3,177.04	103%
Total Equipment	2,050.84	22,704.44	26,481.04	86%
Dues/Memberships				
01 E 010 203 000 000 820	-	-	-	N/A
Total Dues/Memberships	-	-	-	N/A
Total General Education	70,673.25	752,477.06	828,592.21	91%

	Month Activity	Year-to-Date Activity	FY19 Revised Budget 163 ADM	% of Budget
Title Programs				
Title I				
01 E 010 216 000 401 140	451.92	23,058.36	50,207.41	46%
01 E 010 216 000 401 210	34.41	1,759.02	3,840.87	46%
01 E 010 216 667 401 210	-	-	-	N/A
01 E 010 216 000 401 214	33.89	1,347.14	-	N/A
01 E 010 216 000 401 218	-	392.89	3,870.99	10%
01 E 010 216 000 401 220	110.88	4,323.96	8,506.36	51%
01 E 010 216 000 401 230	1.70	35.13	-	N/A
01 E 010 216 000 401 235	5.72	222.69	-	N/A
01 E 010 216 000 401 240	11.62	89.22	-	N/A
01 E 010 216 000 401 299	-	153.95	-	N/A
01 E 010 216 000 401 401	-	249.60	500.00	50%
01 E 010 216 000 401 430	-	-	349.00	0%
Total Title I	650.14	31,631.96	67,274.63	47%

**Tesfa International School
Detailed Income Statement
For Period Ending April 30, 2019**

		Month Activity	Year-to-Date Activity	FY19 Revised Budget 163 ADM	% of Budget
Title II					
01 E 010 204 000 414 366	Title II - Travel, Conventions and Conferences (Staff Development)	-	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	Salary - Title III Licensed Support	2,698.71	10,524.60	10,524.60	100%
01 E 010 205 000 417 210	FICA - Title III	205.48	805.13	805.13	100%
01 E 010 205 000 417 214	PERA - Title III	-	-	-	N/A
01 E 010 205 000 417 280	SUTA - Title III	-	-	-	N/A
01 E 010 205 000 417 218	TRA - Title III	-	267.88	811.45	33%
01 E 010 205 000 417 220	Health - Title III	662.15	1,424.46	1,424.46	100%
01 E 010 205 000 417 235	Dental - Title III	-	-	-	N/A
01 E 010 205 000 417 430	Supplies	-	-	646.64	0%
Total Title III		3,566.34	13,022.07	14,212.28	92%
Total Title Programs		4,216.48	52,409.94	91,315.16	57%
State Special Education					
Salaries					
01 E 010 407 000 740 140	SLD - Licensed Classroom Teacher	9,794.28	70,794.24	96,800.00	73%
01 E 010 420 000 000 140	SpEd Teacher	-	-	-	N/A
01 E 010 420 000 740 161	Special Education - Aggregate - SpEd Para Teacher	17,699.74	151,678.79	217,163.54	70%
01 E 010 420 000 740 185	Salary - PTO Payout	-	-	2,800.00	0%
01 E 010 420 000 740 186	Salary - SpEd - Transportation Support	-	1,160.00	740.00	157%
Total Salaries		27,494.02	223,633.03	317,503.54	70%
Benefits					
01 E 010 407 000 740 210	SLD - FICA	709.10	5,076.10	7,405.20	69%
01 E 010 420 000 740 210	Special Education - Aggregate - FICA	1,250.59	11,014.17	16,883.82	65%
01 E 010 420 000 740 214	Special Education - Aggregate - PERA	1,242.12	11,187.70	15,608.16	72%
01 E 010 407 000 740 218	SLD - TRA	755.14	5,458.27	7,463.28	73%
01 E 010 420 000 740 218	Special Education - Aggregate - TRA	87.78	218.44	971.05	22%
01 E 010 407 000 740 220	SLD - Health	1,797.13	14,936.71	23,045.88	65%
01 E 010 420 000 740 220	Special Education - Aggregate - Health Insurance	3,380.24	32,595.96	57,533.44	57%
01 E 010 407 000 740 230	SLD - Life	22.40	81.03	-	N/A
01 E 010 420 000 740 230	Special Education - Aggregate - Life	36.49	233.18	-	N/A

**Tesfa International School
Detailed Income Statement
For Period Ending April 30, 2019**

	Month Activity	Year-to-Date Activity	FY19 Revised Budget 163 ADM	% of Budget
01 E 010 407 000 740 235	135.32	1,089.89	-	N/A
01 E 010 420 000 740 235	296.72	2,806.10	-	N/A
01 E 010 407 000 740 240	152.31	408.50	919.92	44%
01 E 010 420 000 740 240	266.16	842.73	1,622.04	52%
01 E 010 407 000 740 299	-	142.68	-	N/A
01 E 010 420 000 740 299	-	442.30	-	N/A
Total Benefits	10,131.50	86,533.76	131,452.79	66%
Purchased Services				
01 E 010 420 000 740 305	-	285.00	500.00	57%
01 E 010 420 000 740 366	298.00	298.00	-	N/A
01 E 010 401 000 740 394	6,153.13	32,416.93	40,500.00	80%
01 E 010 420 000 740 394	7,685.76	67,463.20	100,000.00	67%
Total Purchased Services	14,136.89	100,463.13	141,000.00	71%
Supplies				
01 E 010 420 000 740 401	-	-	-	N/A
01 E 010 420 000 740 433	-	-	-	N/A
Total Supplies	-	-	-	N/A
Equipment				
01 E 010 420 000 740 530	-	-	-	N/A
01 E 010 420 000 740 555	-	-	-	N/A
Total Equipment	-	-	-	N/A
Total State Special Education	51,762.41	470,629.92	589,956.33	70%
Federal Special Education				
Purchased Services				
01 E 010 420 000 419 303	373.75	18,441.25	29,787.00	62%
Total Purchased Services	373.75	18,441.25	29,787.00	62%
Supplies				
01 E 010 420 000 419 401	-	1,269.65	-	N/A
01 E 010 420 000 419 433	-	1,635.64	6,000.00	27%
Total Supplies	-	2,905.29	6,000.00	48%
Total Federal Special Education	373.75	21,346.54	35,787.00	60%

**Tesfa International School
Detailed Income Statement
For Period Ending April 30, 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	4,554.32	44,218.13	57,080.00	77%
Total Salaries	4,554.32	44,578.13	57,080.00	78%
Benefits				
01 E 005 760 000 720 210	-	27.41	-	N/A
01 E 005 790 000 000 210	348.38	3,381.83	4,366.62	77%
01 E 005 760 000 720 214	-	27.00	-	N/A
01 E 005 790 000 000 214	341.58	3,303.41	4,281.00	77%
01 E 005 790 000 000 220	13.37	711.31	171.74	414%
01 E 005 790 000 000 230	23.02	99.80	-	N/A
01 E 005 790 000 000 235	0.68	36.57	-	N/A
01 E 005 790 000 000 240	157.26	474.89	1,161.60	41%
01 E 005 790 000 000 299	-	209.05	-	N/A
Total Benefits	884.29	8,271.27	9,980.96	83%

**Tesfa International School
Detailed Income Statement
For Period Ending April 30, 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	-	173,162.10	242,120.00	72%
01 E 005 760 000 723 360	-	32,425.00	41,000.00	79%
01 E 005 760 000 733 360	-	2,000.00	2,000.00	100%
Total Purchased Services	-	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	5,438.61	261,221.04	354,380.96	74%
Facility				
Purchased Services				
01 E 005 810 000 000 305	2,776.15	28,094.50	33,246.00	85%
01 E 005 810 000 000 330	1,708.95	17,089.50	20,507.40	83%
01 E 005 810 000 000 350	-	4,317.86	4,317.86	100%
01 E 005 920 000 000 740	267.12	4,393.83	8,400.00	52%
01 E 005 940 000 000 340	763.49	4,915.48	6,443.00	76%
Total Purchased Services	5,515.71	58,811.17	72,914.26	81%
Facility Lease				
01 E 005 850 000 348 370	19,313.00	201,656.00	240,282.00	84%
Total Facility Lease	19,313.00	201,656.00	240,282.00	84%
Supplies/Equipment				
01 E 005 810 000 000 401	297.90	6,249.40	6,500.00	96%
01 E 005 850 000 000 530	-	1,559.97	1,559.97	100%
Total Supplies/Equipment	297.90	7,809.37	8,059.97	97%
Total Facility	25,126.61	268,276.54	321,256.23	84%
TOTAL EXPENDITURES	197,039.20	2,183,120.17	2,707,648.68	81%
NET INCOME/LOSS - GENERAL FUND 01	(1,177.45)	55,627.92	(3,124.66)	

**Tesfa International School
Detailed Income Statement
For Period Ending April 30, 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	-	N/A
Total Local Revenue	-	18.25	-	N/A
State Aid Revenue				
02 R 005 770 000 701 300	287.75	2,341.49	2,800.00	84%
02 R 005 770 000 703 300	-	-	500.00	0%
Total State Aid Revenue	287.75	2,341.49	3,300.00	71%
Federal Aid Revenue				
02 R 005 770 000 701 471	897.78	7,305.48	9,964.59	28%
02 R 005 770 000 701 472	6,906.00	56,196.00	73,719.02	76%
02 R 005 770 000 705 476	3,736.44	29,784.52	43,025.93	69%
02 R 005 770 000 706 400	1,249.60	5,498.95	7,688.00	72%
02 R 005 000 000 000 649	-	-	-	N/A
Total Federal Aid Revenue	12,789.82	98,784.95	134,397.54	74%
TOTAL REVENUE	13,077.57	101,144.69	137,697.54	73%
EXPENDITURE				
Purchased Services				
02 E 005 770 000 701 305	-	420.00	420.00	100%
Total Purchased Services	-	420.00	420.00	100%
Supplies				
02 E 005 770 000 701 490	8,813.95	58,374.39	86,697.54	67%
02 E 005 770 000 705 490	3,421.10	24,450.20	45,000.00	54%
Total Supplies	12,235.05	82,824.59	131,697.54	63%
Equipment				
02 E 005 770 000 701 530	-	-	-	N/A
Total Equipment	-	-	-	N/A
TOTAL EXPENDITURES	12,235.05	83,244.59	132,117.54	63%
NET INCOME/LOSS - FOOD SERVICE FUND 02	842.52	17,900.10	5,580.00	
NET INCOME/LOSS - ALL FUNDS	(334.93)	73,528.02	2,455.34	



TESFA INTERNATIONAL SCHOOL

Global Minds with Minnesota Hearts

FIXED ASSET POLICY # 704 DRAFT – May 28, 2019

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

May 26, 2019

To: Tesfa School Board
From : Executive Director, Jonas Beugen
RE: 2019-2020 Board Meeting Calendar

All meetings on Monday at 6:00PM unless otherwise noted.

June 24
July 22
August 26
September 23
October 28
November 25
December 16
January 27
February 24
March 16
April 27
May 26 (Tuesday)

