



## **Board Agenda**

**6:00 p.m. May 18, 2020**

**Meeting Location: 1555 40<sup>th</sup> Avenue NE, 2<sup>nd</sup> 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 CONFLICT OF INTEREST DECLARATIONS**

**3.0 APPROVAL OF AGENDA**

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

**4.0 COMMENTS FROM CITIZENS PRESENT**

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

**5.0 APPROVAL OF THE CONSENT AGENDA**

Consent items, April 27, 2020 – School Board Agenda as warranted including approval of:

- April 27th, 2020 Meeting Minutes
- Personnel Items -

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

*Motion to approve consent agenda.*

Motion by: John      Seconded by: Abby      Yea:0 Nay: 0

**6.0 Monthly Financials - April 2020**

**6.01 Approval of March Financial Report and Payment of Bills**  
(Current ADM 180)



***Motion to approve March financials.***

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

**7.0      Presentations and Discussion Items**

7.01    Strategic Directions Team Progress Update

7.02    Election Update

7.03    PPP Loan

7.04    Board Training

**8.0      ACTION ITEMS**

8.01    IB Status for 2020-2021 - The Executive Director recommends that Tesfa inform IB that we will no longer be a candidate school.

Motion:    Second:    Yea:    No:

8.02    Approve the 2020-2021 School Calendar

Motion:    Second:    Yea:    No:

8.03    The board will move to closed session pursuant to Minnesota Statute 113D.05 to consider the executive director evaluation..

Motion:    Second:    Yea:    No:

**9.0      JUNE AGENDA ITEMS**

- Discussion of program changes to replace IB focus
- Special Education Services Contract
- Executive Director Evaluation Report
- Ratify School Board Election
- 2020-2021 Staff Contracts Approval
- Revisiting FY21 Staffing & Budget with consideration for pandemic impacts

**10.0    ADJOURNMENT**

***Motion to adjourn meeting.***    Motion by:    Seconded by:    Yea: 0    Nay: 0



## **Board Minutes**

**6:00 p.m. April 27, 2020**

**Meeting Location: 1555 40<sup>th</sup> Avenue NE, 2<sup>nd</sup> 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, Lizzie, Mohamed, John, Amir (Present at 6:10PM CST)

Patrick calls meeting to order at 6:00

### **2.0 CONFLICT OF INTEREST DECLARATIONS**

Volunteers of America standards suggest that we implement the practice of reviewing the agenda and that board members and/or the Executive Director declare any potential conflicts of interest before approving the agenda at each meeting.

### **3.0 APPROVAL OF AGENDA**

Motion by: Abby Seconded by: Lizzie Yea: 4 Nay: 0

### **4.0 COMMENTS FROM CITIZENS PRESENT**

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

### **5.0 APPROVAL OF THE CONSENT AGENDA**

Consent items, April 27, 2020 – School Board Agenda as warranted including approval of:

- March 30th, 2020 Meeting Minutes
- Personnel Items -
  - Hire Sumiya Adan, Special Education Paraprofessional, effective March 30, 2020 - May 29, 2020 @ rate of \$23 per hour

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

***Motion to approve consent agenda.***



TESFA INTERNATIONAL SCHOOL  
*Global Minds with Minnesota Hearts*

Motion by: John    Seconded by: Abby    Yea: 4    Nay: 0

**6.0    Monthly Financials - February 2020**

**6.01**    Approval of March Financial Report and Payment of Bills  
          (Current ADM 181)

*Motion to approve March financials.*

Motion by: Mohamed            Seconded by: John    Yea:0    Nay: 0

**7.0    Presentations and Discussion Items**

**7.01**    Distance Learning Update

Abby, Jonas, and Lizzie provide an update on distance learning attendance and engagement.

**8.0    ACTION ITEMS**

**8.01**    Health Insurance Renewal

*The Executive Director recommends approving the Proposal by Preferred One for Medical Insurance for July 1, 2020 - June 30, 2021*

Motion: Amir    Second: Abby    Yea: 5    No: 0

**8.02**    FY 21 Preliminary Budget

*The Executive Director recommends approving the FY21 preliminary budget as presented*

Motion: Abby    Second: John    Yea:5    No: 0

**8.03**    Approve Procedures for School Board Election May 26-27

- Notice will be sent out on Wednesday 4/29/2020
- The Election will be held by May 28th,2020
- Election certification will be done by June 15th, 2020 board meeting (new board members will be seated on this date)

Motion: Amir    Second: Mohamed    Yeah: 5    No: 0



**TESFA INTERNATIONAL SCHOOL**  
*Global Minds with Minnesota Hearts*

**8.04 Approve 2020-2021 School Calendar**

The Executive Director will take back the 2020-2021 calendar back and review and adjust based on the changes brought up.

**9.0 MAY/JUNE AGENDA ITEMS**

- Special Education Services Contract
- Executive Director Evaluation
- Ratify School Board Election
- IB Status for 2020-2021

**10.0 ADJOURNMENT**

***Motion to adjourn meeting. Motion by: Amir Seconded by: Abby Yea: 5 Nay: 0***



**Tesfa International School**  
Financial Dashboard for:

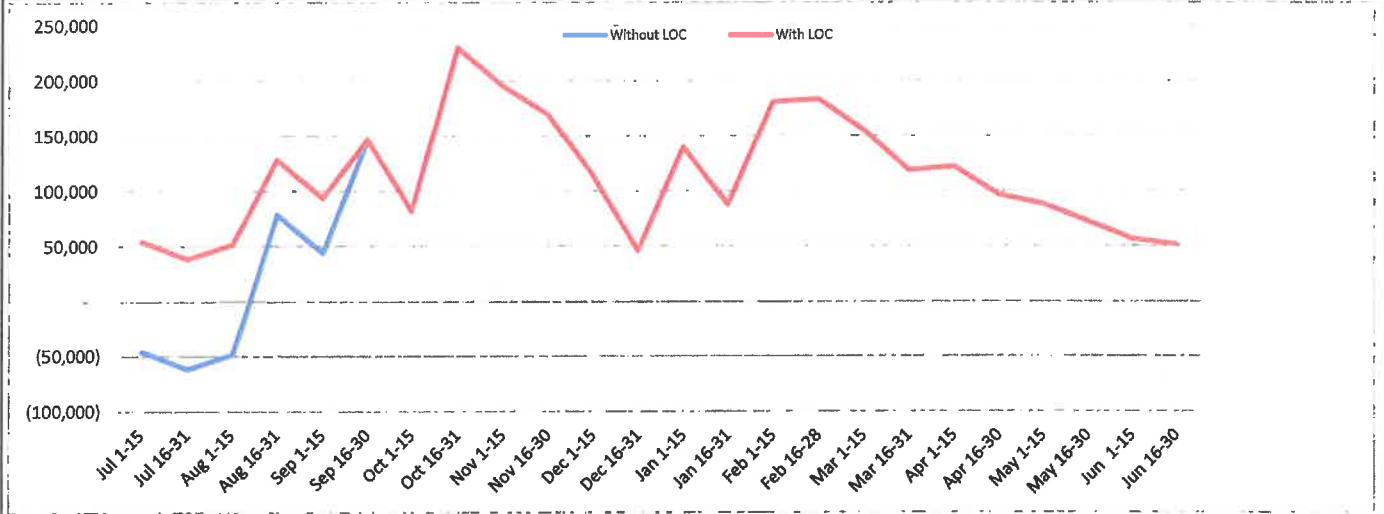
4/30/2020

**Student Count**

Actual Current ADM:	183.00	ADM from Budget:	180.00
Actual Current WADM:	183.00	WADM from Budget:	180.00

	YTD Actual		YTD Budget Target	
Revenue	\$2,595,464.11	82%	\$2,630,734.37	83%
Expense	\$2,530,661.51	81%	\$2,596,120.25	83%
Change in Fund Balance	\$64,802.60		\$34,614.12	83%

**Cash Balance Projection**



**Grants and Other Awards:**

Description	Award	Expensed PFY	Expensed CFY	Remaining	Expiration Date
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**Comments:**

**General:**  
 \*\*The April financials show the FY20 Revised Budget which is based on 180 ADM.  
 \*\*The School has a reconciled cash balance of \$238,621.  
 \*\*The state aid holdback is at 10%, which is estimated at \$238,621 through April.

**Revenue:**  
 \*\*Year-to-date revenue of \$2,595,464 represents 82% of the approved revenue budget.

**Expenses:**  
 \*\*The School has spent \$2,530,662 which is 81% of the approved expenditure budget.

**Cash Flow:**  
 \*\*The cash flow reflects the 10% holdback of state aid and 24 payment schedule.



**Tesfa International School**  
Financial Dashboard for:

4/30/2020

**Financial Ratios:**

	YTD Actual	FY20 Budget	Required
(A) Unrestricted Cash and Investments	70,810	51,421	
(B) Total Operating Expenses	2,530,662	3,115,344	
Cash on Hand Ratio ((A x 365) / B)	8.51	6.02	45
(A) Beginning Fund Balance	150,248	150,248	
(B) Revenues	2,595,464	3,156,881	
(C) Expenditures	(2,530,662)	(3,115,344)	
(D) Ending Fund Balance	215,051	191,785	
Fund Balance as a % of Expenditures (-C / D)	8.5%	6.2%	25%
(A) Annual Net Income	64,803	41,537	
(B) Lease Payment	253,656	253,656	
Debt Service Coverage Ratio (A + B) / B	1.26	1.16	1.1

**Upcoming Deadlines:**

Task	Due Date
FY20 Audit	August 2020
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, 2020
Apply for Building Lease Aid	June 30th, 2020
Prior Year Audited Financials	November 30th, 2020
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  
4/30/2020**

Descriptions	General	Food	Fixed	Total
<b>Assets</b>				
<b>Current Assets</b>				
Checking Accounts	56,135	14,675	-	70,810
Accounts Receivable	-	-	-	-
Due from State	(4,519)	-	-	(4,519)
Due from Federal	-	(456)	-	(456)
Due from Other Funds	10,511	-	-	10,511
Estimated Audit Accrual	109,455	-	-	109,455
Prepaid AP Expenditures	-	-	-	-
<b>Total Current Assets</b>	<b>171,581</b>	<b>14,220</b>	<b>-</b>	<b>185,801</b>
<b>Fixed Assets</b>				
Equipment	-	-	162,692	162,692
Property & Equipment under Cap. Lease	-	-	-	-
Accum Depr Buildings	-	-	(119,220)	(119,220)
Accum Depr On Equip.	-	-	-	-
<b>Total Fixed Assets</b>	<b>-</b>	<b>-</b>	<b>43,471</b>	<b>43,471</b>
<b>Total Assets</b>	<b>171,581</b>	<b>14,220</b>	<b>43,471</b>	<b>229,272</b>
<b>Liabilities &amp; Fund Balance</b>				
<b>Current Liabilities</b>				
Accounts Payable	140	-	-	140
Due to Other Funds	-	10,511	-	10,511
Payroll Liabilities	(39,901)	-	-	(39,901)
Short Term Indebtedness	-	-	-	-
<b>Total Current Liabilities</b>	<b>(39,761)</b>	<b>10,511</b>	<b>-</b>	<b>(29,250)</b>
<b>Fund Balance</b>				
Investment Fixed Assets	-	-	43,471	43,471
Restricted Fund Balance	-	-	-	-
Unassigned Fund Balance - 6/30/2019	150,248	-	-	150,248
Net Income/(Loss) - FY20	61,094	3,709	-	64,803
<b>Total Fund Balance</b>	<b>211,342</b>	<b>3,709</b>	<b>43,471</b>	<b>258,523</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>171,581</b>	<b>14,220</b>	<b>43,471</b>	<b>229,272</b>

**State Holdback Calculation:**

**Total Fiscal Year School Budgeted State Revenues	2,874,957
Prorated Fiscal Year-to-Date (10 of 12 months)	83%
Total Fiscal Year-to-Date Budget (April 2020)	2,386,215
State Holdback Percentage	10%
Total Estimated Year-to-Date Holdback	<u><u>238,621</u></u>

\*Based on the assumptions that actual ADMs and state aid payments are based on an ADM of 180



**Tesfa International School  
Summary Income Statement  
Fiscal Year 2020  
For Period Ending April 30, 2020**

	Month Activity	Year-to-Date Activity	FY20 Revised Budget 180 ADM	% of Budget
<b>GENERAL FUND 01</b>			<i>Targeted Percent</i>	<b>83%</b>
<b>REVENUE</b>				
<b>State Aid Revenue</b>				
Endowment Fund Apportionment	-	7,404	7,282	102%
General Education Aid	111,368	1,573,148	1,893,760	83%
Long Term Facility Maintenance	-	-	23,760	0%
Literacy Incentive Aid	-	8,711	9,450	92%
Safe Schools	-	5,815	5,815	100%
Lease Aid	-	69,718	228,290	31%
State Special Education	107,807	522,642	706,600	74%
<b>Total State Aid Revenue</b>	<b>219,175</b>	<b>2,187,438</b>	<b>2,874,957</b>	<b>76%</b>
<b>State Audit Accrual</b>	-	<b>238,621</b>	-	<b>N/A</b>
<b>Federal Aid Revenue</b>				
Title I	-	40,423	63,382	64%
Title II	-	-	9,828	0%
Title III	-	8,241	14,367	57%
Title IV	-	1,644	20,000	8%
Federal Special Education	-	9,000	29,524	30%
<b>Total Federal Aid Revenue</b>	-	<b>59,308</b>	<b>137,101</b>	<b>43%</b>
<b>Other Revenue</b>				
Donations	-	-	125	0%
Misc. Revenue/E-Rate	462	4,003	7,000	57%
<b>Total Other Revenue</b>	<b>462</b>	<b>4,003</b>	<b>7,125</b>	<b>56%</b>
<b>TOTAL REVENUE</b>	<b>219,637</b>	<b>2,489,370</b>	<b>3,019,184</b>	<b>82%</b>
<b>EXPENDITURE</b>				
<b>Administration</b>				
Salaries	14,208	143,245	165,007	87%
Benefits	4,766	52,345	60,333	87%
Purchased Services	9,146	102,277	119,277	86%
Supplies	374	14,931	15,663	95%
Equipment	-	-	-	N/A
Dues/Membership	-	27,444	27,500	100%
<b>Total Administration</b>	<b>28,494</b>	<b>340,242</b>	<b>387,780</b>	<b>88%</b>

**Tesfa International School  
Summary Income Statement  
Fiscal Year 2020  
For Period Ending April 30, 2020**

	Month Activity	Year-to-Date Activity	FY20 Revised Budget 180 ADM	% of Budget
<b>General Education</b>				
Salaries	59,146	516,961	653,245	79%
Benefits	15,959	167,133	208,524	80%
Purchased Services	1,825	14,583	22,000	66%
Supplies	-	24,647	27,148	91%
Equipment	3,884	21,360	23,304	92%
Dues/Memberships	-	-	-	N/A
<b>Total General Education</b>	<b>80,814</b>	<b>744,685</b>	<b>934,221</b>	<b>80%</b>
<b>Salaries Payable Accrual</b>	<b>-</b>	<b>129,167</b>	<b>-</b>	<b>N/A</b>
<b>Title Programs</b>				
Title I	458	22,777	63,382	36%
Title II	117	9,341	9,828	95%
Title III	1,143	33,322	34,367	97%
<b>Total Title Programs</b>	<b>1,718</b>	<b>65,440</b>	<b>107,577</b>	<b>61%</b>
<b>State Special Education</b>				
Salaries	39,370	286,856	416,953	69%
Benefits	13,013	108,666	173,699	63%
Purchased Services	6,025	66,222	144,000	46%
Supplies	-	3,901	-	N/A
Equipment	-	-	-	N/A
<b>Total State Special Education</b>	<b>58,408</b>	<b>465,645</b>	<b>734,652</b>	<b>63%</b>
<b>Federal Special Education</b>				
Purchased Services	-	18,000	23,524	77%
Supplies	-	248	6,000	4%
<b>Total Federal Special Education</b>	<b>-</b>	<b>18,248</b>	<b>29,524</b>	<b>62%</b>
<b>Instructional Support</b>				
Salaries	-	-	-	N/A
Benefits	-	-	-	N/A
Purchased Services	-	-	-	N/A
<b>Total Instructional Support</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Student Support</b>				
Salaries	12,076	83,773	120,673	69%
Benefits	2,679	16,918	30,428	56%
Purchased Services	24,590	257,306	305,140	84%
Supplies	-	-	200	0%
<b>Total Student Support</b>	<b>39,345</b>	<b>357,997</b>	<b>456,441</b>	<b>78%</b>
<b>Facility</b>				
Purchased Services	5,647	67,327	72,295	93%
Facility Lease	21,138	232,518	253,656	92%
Supplies/Equipment	-	7,007	7,500	93%
<b>Total Facility</b>	<b>26,785</b>	<b>306,852</b>	<b>333,451</b>	<b>92%</b>
<b>TOTAL EXPENDITURE</b>	<b>235,563</b>	<b>2,428,276</b>	<b>2,983,647</b>	<b>81%</b>
<b>NET INCOME/LOSS - GENERAL FUND 01</b>	<b>(15,926)</b>	<b>61,094</b>	<b>35,537</b>	

**Tesfa International School  
Summary Income Statement  
Fiscal Year 2020  
For Period Ending April 30, 2020**

	Month Activity	Year-to-Date Activity	FY20 Revised Budget 180 ADM	% of Budget
<b>FOOD SERVICE FUND 02</b>				
<b>REVENUE</b>				
Local Revenue	-	-	-	N/A
State Aid	194	2,479	3,300	75%
Federal Aid	7,997	103,615	134,398	77%
<b>TOTAL REVENUE</b>	<b>8,191</b>	<b>106,094</b>	<b>137,698</b>	<b>77%</b>
<b>EXPENDITURE</b>				
Salaries	-	-	-	N/A
Benefits	-	-	-	N/A
Purchased Services	-	529	420	126%
Supplies	8,993	101,856	131,278	78%
Equipment	-	-	-	N/A
<b>TOTAL EXPENDITURE</b>	<b>8,993</b>	<b>102,385</b>	<b>131,698</b>	<b>78%</b>
<b>NET INCOME/LOSS - FOOD SERVICE FUND 02</b>	<b>(802)</b>	<b>3,709</b>	<b>6,000</b>	
<b>NET INCOME/LOSS - ALL FUNDS</b>	<b>(16,728)</b>	<b>64,803</b>	<b>41,537</b>	

Tesfa International School  
 Payment Register - April 2020  
 Fiscal Year 2019-2020

CHECK DATE	VENDOR	INVOICE DESCRIPTION	CHECK NUMBER	AMOUNT
<b>Regular Checks</b>				
V 04/06/20	ABBY HENDERKSON	Cleaning Supplies	11794	(86.35)
04/02/20	ABBY HENDRICKS	Class Supplies	11818	258.86
04/02/20	FIRST LUTHERAN CHURCH	April Rent, Custodial, Utilities, Playground, Facility Repair	11819	26,444.96
04/02/20	INTEGRATIVE THERAPY, LLC	Occupational Therapy	11820	2,479.17
04/02/20	JENNIFER REECK	SpEd Class Supplies	11821	248.13
04/02/20	JENNY GOPLEN	Class Supplies	11822	81.65
04/02/20	JULIA NYANGACHA	Curriculum	11823	19.28
04/02/20	Megan Kufahi	Class Supplies	11824	192.57
04/02/20	Melanie Niewendorp	Class Supplies	11825	117.98
04/02/20	Minnehaha Transportation, Inc.	March Transportation	11826	6,250.00
04/02/20	Office Depot	Office Supplies	11827	373.54
04/02/20	REUVERS PSYCH CONSULTING LLC	Psychology Services	11828	150.00
04/02/20	TECHNOLOGY BY DESIGN LLC	Tech Services	11829	2,725.00
04/02/20	WordPlay Speech & Language Services	Speech & Language Services	11830	2,358.00
04/06/20	ABBY HENDRICKS	Cleaning Supplies	11831	86.35
04/15/20	Yasin Abdullahi	Arabic Language Contractor	11832	1,825.00
04/17/20	Blue Bell Enterprises, Inc	March Food Supplies, Breakfast & Lunch	11833	8,992.79
04/17/20	CONSOLIDATED COMMUNICATIONS	Phone Service	11834	452.91
04/17/20	HEALTH PARTNERS	May Health & Dental	11835	21,780.90
04/17/20	HENNEPIN HEALTHCARE	GenEd Nurse Services	11836	290.00
04/17/20	INTEGRATIVE THERAPY, LLC	Occupational Therapy	11837	2,581.26
04/17/20	KATHRYN LYNN OLSON	March SpEd Consult	11838	105.00
04/17/20	LOFFLER COMPANIES INC	Copier Lease	11839	1,218.00
04/17/20	Mary Higgins	March Clerical Hours	11840	113.75
04/17/20	Metlife	April Life, AD&D, LTD, STD, Dental	11841	3,291.94
04/17/20	Minnesota Interpreters & Translators, LLC	Translation Services	11842	195.00
04/17/20	Office Depot	Office Supplies	11843	233.78
04/17/20	Pitney Bowes, Inc	Postage Machine Lease	11844	61.06
04/17/20	Tax Sheltered Compensation, Inc	403b Plan Fees	11845	525.00
04/17/20	TECHNOLOGY BY DESIGN LLC	Tech Services	11846	2,725.00
04/17/20	WELLS FARGO VENDOR FIN SERV	Apple iPad Lease	11847	1,941.84
04/30/20	Dieci School Finance	April Financial Services	11848	3,706.85

Tesfa International School  
 Payment Register - April 2020  
 Fiscal Year 2019-2020

CHECK DATE	VENDOR	INVOICE DESCRIPTION	CHECK NUMBER	AMOUNT
04/30/20	Elizabeth Robertson	Holiday Inn Lodging	11849	116.87
04/30/20	FIRST LUTHERAN CHURCH	May Lease, Utilities, Custodial, Playground Lease	11850	25,979.21
04/30/20	INTEGRATIVE THERAPY, LLC	Occupational Therapy	11851	1,706.25
04/30/20	MSP Transportation	Transportation - Van	11852	3,840.00
04/30/20	REUVERS PSYCH CONSULTING LLC	Psychology Services	11853	37.50
04/30/20	SAFAARI TRANSPORTATION LLC	April SpEd & Regular Transportation	11854	20,460.00
04/30/20	WELLS FARGO VENDOR FIN SERV	Apple iPad Lease	11855	1,941.84
04/30/20	WordPlay Speech & Language Services	Speech & Language Services	11856	1,399.50
04/30/20	CORPORATE TECHNOLOGIES LLC	Phone Line Maintenance	11857	287.50
<b>Wires</b>				
04/10/20	Sunrise Bank	Service Charge	WX	16.00
04/15/20	IRS	Payroll Deductions FICA	WX	13,478.36
04/15/20	PERA	Payroll Deductions	WX	3,188.27
04/15/20	THE HANOVER INSURANCE GROUP	Commercial Package Ins	WX	806.02
04/15/20	TEACHERS RETIREMENT ASSOCIATION	Payroll Deductions TRA	WX	6,224.53
04/15/20	Alerus	Payroll Deductions - FSA	WX	725.00
04/15/20	American Funds	Payroll Deductions - 403B	WX	502.50
04/15/20	MN Dept of Rev	Payroll Deductions - State	WX	2,153.68
04/28/20	Alerus	FSA Fee	WX	40.00
04/30/20	IRS	Payroll Deductions FICA	WX	13,439.58
04/30/20	PERA	Payroll Deductions	WX	3,166.22
04/30/20	TEACHERS RETIREMENT ASSOCIATION	Payroll Deductions TRA	WX	6,224.53
04/30/20	Alerus	Payroll Deductions - FSA	WX	766.67
04/30/20	American Funds	Payroll Deductions - 403B	WX	502.50
04/30/20	MN Dept of Rev	Payroll Deductions - State	WX	2,145.80
04/15/20	Sunrise Bank	04/15/20 Payroll	WX	44,963.75
04/30/20	Sunrise Bank	04/30/20 Payroll	WX	44,851.12

Total April 2020 Disbursements 290,702.42

V = Void Check  
 \*= Break in sequence

Tesfa International School  
FY20 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																	
<b>FY20 Beginning Cash Balance</b>																					
Jul 1-15	99,410	-	3,900	1,558	-	104,869	62,377	21,138	1,621	85,136	(65,267)	100,000	34,733								
Jul 16-31	100,932	-	-	-	-	100,932	51,613	-	65,314	116,927	(45,534)		54,466								
Aug 1-15	100,275	-	-	20,452	-	120,726	76,547	21,138	9,827	107,511	(61,529)		38,471								
Aug 16-31	118,106	-	71,604	-	-	189,709	51,914	-	10,488	62,401	(48,314)		51,686								
Sep 1-15	107,785	-	-	-	-	107,785	100,409	21,138	21,436	142,983	78,994	(50,000)	128,994								
Sep 16-30	104,674	-	93,634	-	-	198,308	71,148	-	23,702	94,849	43,795	(50,000)	93,795								
Oct 1-15	104,674	1,644	-	-	-	106,318	92,951	21,138	57,529	171,618	147,254		147,254								
Oct 16-31	118,704	4,353	158,203	-	-	281,260	69,451	-	63,293	132,744	81,954		81,954								
Nov 1-15	106,180	19,139	-	-	1,912	127,230	93,282	21,138	47,385	161,805	230,470		230,470								
Nov 16-30	72,553	-	-	-	-	72,553	73,984	-	24,654	98,637	169,811		169,811								
Dec 1-15	102,101	-	-	-	-	102,101	90,265	21,138	45,771	157,174	114,738		114,738								
Dec 16-31	103,246	34,757	-	-	-	138,003	91,950	21,138	93,675	206,763	45,978		45,978								
Jan 1-15	102,420	49,423	-	-	1,671	153,514	56,892	-	2,512	59,404	140,088		140,088								
Jan 16-31	67,972	-	4,510	-	-	72,481	74,026	-	50,612	124,639	87,931		87,931								
Feb 1-15	230,926	19,429	-	-	-	250,355	101,656	21,138	34,369	157,163	181,122		181,122								
Feb 16-28	109,035	13,831	4,379	-	-	127,245	69,448	-	55,478	124,927	183,441		183,441								
Mar 1-15	112,203	12,350	640	-	-	125,193	94,292	21,138	37,944	153,374	155,259		155,259								
Mar 16-31	108,989	-	-	-	-	108,989	95,013	-	50,217	145,230	119,018		119,018								
Apr 1-15	110,828	7,997	-	-	-	118,824	71,236	21,138	23,208	115,582	122,261		122,261								
Apr 16-30	108,529	30,509	14,679	-	462	123,970	96,169	-	52,972	149,141	96,789		96,789								
May 1-15	108,529	-	-	-	-	108,529	96,169	21,138	30,096	147,403	88,424		88,424								
May 16-30	108,529	-	-	-	2,137	110,666	96,169	-	30,096	126,265	72,825		72,825								
Jun 1-15	-	33,067	-	-	2,038	35,105	-	21,138	30,096	51,234	56,697		56,697								
Jun 16-30	215,159	-	-	-	2,000	217,159	192,339	-	30,096	222,434	51,421		51,421								
Total Estimated	2,621,758	226,499	351,548	22,010	10,220	3,232,033	1,969,300	253,657	892,389	3,115,345	-	-	51,421								
FY20 Budget	2,878,257	271,499	-	-	7,125	3,156,881	1,416,751	253,656	1,444,938	3,115,344			41,537								
FY19 Accruals	-	-	321,415	25,454	3,094	349,963	133,992	-	25,000	158,992											
FY20 Accruals	(287,826)	(45,000)	-	-	-	(332,826)	(133,992)	-	(25,000)	(158,992)											
Budget Variance	2,590,432	226,499	321,415	25,454	10,219	3,174,018	1,416,751	253,656	1,444,938	3,115,344											
	31,326	(0)	30,133	(3,444)	0	58,015	562,549	1	(552,549)	1											

**Tesfa International School  
Detailed Income Statement  
For Period Ending April 30, 2020**

	Month Activity	Year-to-Date Activity	FY20 Revised Budget 180 ADM	% of Budget
<b>GENERAL FUND 01</b>				
<b>REVENUE</b>				
State Aid Revenue				Targeted Percent
01 R 005 000 000 000 201	-	7,404.25	7,282.20	102%
01 R 005 000 000 000 211	111,367.86	1,573,148.43	1,893,760.20	83%
01 R 005 000 000 317 211	-	-	23,760.00	0%
01 R 005 000 000 000 212	-	8,710.67	9,449.67	92%
01 R 005 000 000 342 300	-	5,814.80	5,814.80	100%
01 R 005 000 000 348 300	-	69,718.34	228,290.40	31%
01 R 005 000 000 740 360	107,806.83	522,641.66	706,600.19	74%
<b>Total State Aid Revenue</b>	219,174.69	2,187,438.15	2,874,957.46	76%
State Audit Accrual	-	238,621.47	-	N/A
Estimated Audit Accrual				
<b>Federal Aid Revenue</b>				
01 R 005 216 000 401 400	-	40,422.63	63,381.66	64%
01 R 005 204 000 414 400	-	-	9,828.25	0%
01 R 005 205 000 417 400	-	8,240.55	14,367.11	57%
01 R 005 206 000 433 400	-	1,644.44	20,000.00	8%
01 R 005 000 000 419 400	-	9,000.00	29,524.22	30%
<b>Total Federal Aid Revenue</b>	-	59,307.62	137,101.24	43%
<b>Other Revenue</b>				
01 R 005 000 000 000 096	-	-	125.00	0%
01 R 005 000 000 000 099	462.01	4,002.61	7,000.00	57%
<b>Total Other Revenue</b>	462.01	4,002.61	7,125.00	56%
<b>TOTAL REVENUE</b>	<b>219,636.70</b>	<b>2,489,369.85</b>	<b>3,019,183.70</b>	<b>82%</b>

**Tesfa International School  
Detailed Income Statement  
For Period Ending April 30, 2020**

	Month Activity	Year-to-Date Activity	FY20 Revised Budget 180 ADM	% of Budget
<b>EXPENDITURES</b>				
<b>Administration</b>				
<b>Salaries</b>				
01 E 005 050 000 000 110	Director	10,208.34	127,007.00	84%
01 E 005 105 000 000 170	General Administrative Support - Non-Instructional Support	4,000.00	38,000.00	67%
01 E 005 110 000 000 170	Business Office - Non-Instructional Support	-	3,541.00	N/A
<b>Total Salaries</b>		<b>14,208.34</b>	<b>165,007.00</b>	<b>87%</b>
<b>Benefits</b>				
01 E 005 050 000 000 210	Director -FICA	751.87	9,716.04	81%
01 E 005 105 000 000 210	General Administrative Support - FICA	300.65	2,907.00	85%
01 E 005 110 000 000 210	FICA	-	267.68	N/A
01 E 005 105 000 000 214	General Administrative Support - PERA	300.00	2,850.00	87%
01 E 005 110 000 000 214	PERA	-	265.58	N/A
01 E 005 050 000 000 218	Director - TRA	808.50	10,058.95	84%
01 E 005 050 000 000 220	Director - Health	1,900.96	25,916.75	80%
01 E 005 105 000 000 220	General Administrative Support - Health Insurance	568.42	7,505.00	108%
01 E 005 110 000 000 220	Admin - Health	-	300.19	N/A
01 E 005 050 000 000 230	Director - Life	-	-	N/A
01 E 005 105 000 000 230	General Admin - Life	-	-	N/A
01 E 005 050 000 000 235	Director - Dental	94.82	1,043.02	N/A
01 E 005 105 000 000 235	General Administrative Support - Dental	40.50	375.03	N/A
01 E 005 110 000 000 235	Admin - Dental	-	21.56	N/A
01 E 005 050 000 000 240	Director -LTD	-	1,022.27	0%
01 E 005 105 000 000 240	General Admin - LTD	-	357.24	0%
01 E 005 050 000 000 299	Director - STD	-	-	N/A
01 E 005 105 000 000 299	General Admin - STD	-	-	N/A
<b>Total Benefits</b>		<b>4,765.72</b>	<b>60,333.25</b>	<b>87%</b>
<b>Purchased Services</b>				
01 E 005 105 000 000 305	General Administrative Support - Consulting Fees for Services	525.00	5,000.00	61%
01 E 005 108 000 000 305	Technology Services	2,725.00	34,447.00	84%
01 E 005 110 000 000 305	Business Fees	4,225.16	61,000.00	92%



**Tesfa International School  
Detailed Income Statement  
For Period Ending April 30, 2020**

	Month Activity	Year-to-Date Activity	FY20 Revised Budget 180 ADM	% of Budget
<b>Total Purchased Services</b>				
01 E 005 110 000 000 320	452.91	4,075.27	5,400.00	75%
01 E 005 110 000 000 329	-	807.03	1,250.00	65%
01 E 005 110 000 000 370	1,218.00	9,289.51	12,180.00	76%
<b>Total Purchased Services</b>	<b>9,146.07</b>	<b>102,277.21</b>	<b>119,277.00</b>	<b>86%</b>
<b>Supplies</b>				
01 E 005 110 000 000 401	373.78	6,122.23	6,000.00	102%
01 E 005 110 000 000 405	-	8,808.73	9,663.00	91%
<b>Total Supplies</b>	<b>373.78</b>	<b>14,930.96</b>	<b>15,663.00</b>	<b>95%</b>
<b>Equipment</b>				
01 E 005 105 000 000 530	-	-	-	N/A
01 E 005 105 000 000 555	-	-	-	N/A
<b>Total Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Dues/Memberships</b>				
01 E 005 105 000 000 820	-	27,443.61	27,500.00	100%
01 E 005 950 000 000 910	-	-	-	N/A
<b>Total Interfund Transfer</b>	<b>-</b>	<b>27,443.61</b>	<b>27,500.00</b>	<b>100%</b>
<b>Total Administration</b>	<b>28,493.91</b>	<b>340,242.21</b>	<b>387,780.25</b>	<b>88%</b>
<b>General Education</b>				
<b>Salaries</b>				
01 E 010 201 000 000 140	-	-	-	N/A
01 E 010 203 000 000 140	59,145.84	496,898.17	623,245.42	80%
01 E 010 203 000 000 145	-	15,490.00	16,500.00	94%
01 E 010 203 000 000 185	-	4,572.50	13,500.00	34%
<b>Total Salaries</b>	<b>59,145.84</b>	<b>516,960.67</b>	<b>653,245.42</b>	<b>79%</b>
<b>Salaries Payable Accrual</b>	-	<b>129,166.67</b>	-	<b>N/A</b>
<b>Estimated Audit Accrual</b>	-	-	-	-

**Tesfa International School  
Detailed Income Statement  
For Period Ending April 30, 2020**

	Month Activity	Year-to-Date Activity	FY20 Revised Budget 180 ADM	% of Budget
<b>Benefits</b>				
01 E 010 201 000 000 210	-	-	-	N/A
Kindergarten - FICA				
01 E 010 203 000 000 210	4,448.15	38,822.97	49,973.27	78%
Elementary - FICA				
01 E 010 203 000 000 214	-	-	1,237.50	0%
Elementary - PERA				
01 E 010 201 000 000 218	-	-	-	N/A
Kindergarten - TRA				
01 E 010 203 000 000 218	4,684.34	40,857.75	50,430.24	81%
Elementary - TRA				
01 E 010 203 000 000 220	6,495.28	63,484.93	78,583.47	81%
Elementary - Health Insurance				
01 E 010 203 000 000 230	-	-	-	N/A
Life Insurance - Elementary				
01 E 010 203 000 000 235	331.22	6,186.71	-	N/A
Elementary - Dental Insurance				
01 E 010 203 000 000 240	-	-	8,049.36	0%
Elementary - LTD				
01 E 010 203 000 000 270	-	6,544.00	8,600.00	76%
Workers Compensation				
01 E 010 203 000 000 280	-	11,237.00	11,650.00	96%
Elementary - Unemployment				
01 E 010 203 000 000 299	-	-	-	N/A
Elementary - STD				
<b>Total Benefits</b>	<b>15,958.99</b>	<b>167,133.36</b>	<b>208,523.84</b>	<b>80%</b>
<b>Purchased Services</b>				
01 E 010 203 000 000 305	1,825.00	12,032.50	19,000.00	63%
Elementary - Consulting Fees for Services				
01 E 010 203 000 000 369	-	2,550.50	3,000.00	85%
Elementary - Field trip Admissions				
<b>Total Purchased Services</b>	<b>1,825.00</b>	<b>14,583.00</b>	<b>22,000.00</b>	<b>66%</b>
<b>Supplies</b>				
01 E 010 203 000 000 401	-	5,684.25	7,500.00	76%
Elementary - Non-Instructional Supplies				
01 E 010 203 000 000 406	-	12,328.75	12,328.75	100%
Elementary - Instructional Software				
01 E 010 203 000 000 430	-	1,485.54	2,000.00	74%
Elementary - Instructional Supplies				
01 E 010 203 000 000 460	-	-	-	N/A
Elementary - Textbooks				
01 E 010 203 000 000 466	-	2,367.89	2,538.00	93%
Elementary - Instructional Tech Devices				
01 E 010 203 000 000 461	-	2,781.00	2,781.00	100%
Elementary - Tests				
<b>Total Supplies</b>	<b>-</b>	<b>24,647.43</b>	<b>27,147.75</b>	<b>91%</b>
<b>Equipment</b>				
01 E 010 203 000 000 535	3,883.68	21,360.24	23,304.00	92%
Equipment Lease - iPad				
01 E 010 203 000 000 555	-	-	-	N/A
Elementary - Technology Equipment				
<b>Total Equipment</b>	<b>3,883.68</b>	<b>21,360.24</b>	<b>23,304.00</b>	<b>92%</b>

**Tesfa International School  
Detailed Income Statement  
For Period Ending April 30, 2020**

	Month Activity	Year-to-Date Activity	FY20 Revised Budget 180 ADM	% of Budget
<b>Dues/Memberships</b>				
01 E 010 203 000 000 820	-	-	-	N/A
<b>Total Dues/Memberships</b>	-	-	-	N/A
<b>Total General Education</b>	<b>80,813.51</b>	<b>873,851.37</b>	<b>934,221.01</b>	<b>94%</b>
<b>Title Programs</b>				
<b>Title I</b>				
Title I - Administration	-	-	-	N/A
Title I - Licensed Classroom Teacher	333.34	16,333.30	49,000.00	33%
Title I - FICA	25.42	1,245.05	3,748.50	33%
FICA	-	-	-	N/A
PERA	25.00	1,225.00	-	N/A
Title I - TRA	-	-	3,880.80	0%
Health Insurance	70.72	3,387.41	5,903.36	57%
Life Insurance	-	-	-	N/A
Dental Insurance	3.24	158.76	-	N/A
LTD	-	-	-	N/A
STD	-	-	-	N/A
Title I - Supplies	-	-	500.00	85%
Title I - Supplies	-	427.40	-	0%
<b>Total Title I</b>	<b>457.72</b>	<b>22,776.92</b>	<b>63,381.66</b>	<b>36%</b>
<b>Title II</b>				
Title II	-	-	-	N/A
Title II	-	-	-	N/A
Title II	-	-	-	N/A
Title II - Travel, Conventions and Conferences (Staff Development)	116.87	9,341.35	9,828.25	95%
<b>Total Title II</b>	<b>116.87</b>	<b>9,341.35</b>	<b>9,828.25</b>	<b>95%</b>

**Tesfa International School  
Detailed Income Statement  
For Period Ending April 30, 2020**

	Month Activity	Year-to-Date Activity	FY20 Revised Budget 180 ADM	% of Budget
<b>Title III</b>				
01 E 010 205 000 417 143	989.32	16,107.28	11,872.00	136%
01 E 010 205 000 417 210	75.69	1,231.19	908.21	136%
01 E 010 205 000 417 214	-	281.25	-	N/A
01 E 010 205 000 417 280	-	-	-	N/A
01 E 010 205 000 417 218	78.36	978.72	940.26	104%
01 E 010 205 000 417 220	-	776.15	-	N/A
01 E 010 205 000 417 230	-	-	-	N/A
01 E 010 205 000 417 235	-	36.45	-	N/A
01 E 010 205 000 417 240	-	-	-	N/A
01 E 010 206 000 433 303	-	-	-	N/A
01 E 010 205 000 417 430	-	-	-	N/A
01 E 010 206 000 433 430	-	-	-	N/A
<b>Total Title III</b>	1,143.37	33,322.12	34,367.11	97%
<b>Total Title Programs</b>	<b>1,717.96</b>	<b>65,440.39</b>	<b>107,577.02</b>	<b>61%</b>

<b>State Special Education</b>				
<b>Salaries</b>				
01 E 010 407 000 740 140	10,389.66	77,818.43	156,653.20	50%
01 E 010 420 000 000 140	-	-	-	N/A
01 E 010 420 000 740 161	28,980.00	209,037.34	257,500.00	81%
01 E 010 420 000 740 185	-	-	2,800.00	0%
01 E 010 420 000 740 186	-	-	-	N/A
<b>Total Salaries</b>	39,369.66	286,855.77	416,953.20	69%
<b>Benefits</b>				
01 E 010 407 000 740 210	732.64	5,535.84	11,983.97	46%
01 E 010 420 000 740 210	2,055.19	14,716.66	19,912.95	74%
01 E 010 420 000 740 214	2,173.50	15,677.98	19,312.50	81%
01 E 010 407 000 740 218	822.86	6,163.22	12,406.93	50%
01 E 010 420 000 740 218	-	-	221.76	0%
01 E 010 407 000 740 220	2,996.96	23,142.28	45,733.31	51%

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**Tesfa International School  
Detailed Income Statement  
For Period Ending April 30, 2020**

	Month Activity	Year-to-Date Activity	FY20 Revised Budget 180 ADM	% of Budget
01 E 010 420 000 740 220	3,875.18	40,335.92	59,025.00	68%
01 E 010 407 000 740 230	-	-	-	N/A
01 E 010 420 000 740 230	-	-	-	N/A
01 E 010 407 000 740 235	100.82	948.41	-	N/A
01 E 010 420 000 740 235	256.22	2,145.78	-	N/A
01 E 010 407 000 740 240	-	-	2,167.92	0%
01 E 010 420 000 740 240	-	-	2,934.84	0%
01 E 010 407 000 740 299	-	-	-	N/A
01 E 010 420 000 740 299	-	-	-	N/A
<b>Total Benefits</b>	<b>13,013.37</b>	<b>108,666.09</b>	<b>173,699.18</b>	<b>63%</b>
<b>Purchased Services</b>				
01 E 010 420 000 740 305	-	-	3,500.00	0%
01 E 010 420 000 740 366	-	1,006.77	-	N/A
01 E 010 401 000 740 394	1,399.50	24,912.85	40,500.00	62%
01 E 010 405 000 740 394	-	648.73	-	N/A
01 E 010 420 000 740 394	4,625.01	39,653.74	100,000.00	40%
<b>Total Purchased Services</b>	<b>6,024.51</b>	<b>66,222.09</b>	<b>144,000.00</b>	<b>46%</b>
<b>Supplies</b>				
01 E 010 420 000 372 401	-	1,443.00	-	N/A
01 E 010 420 000 740 433	-	-	-	N/A
01 E 010 420 000 740 466	-	2,458.00	-	N/A
<b>Total Supplies</b>	<b>-</b>	<b>3,901.00</b>	<b>-</b>	<b>N/A</b>
<b>Equipment</b>				
01 E 010 420 000 740 530	-	-	-	N/A
01 E 010 420 000 740 555	-	-	-	N/A
<b>Total Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Total State Special Education</b>	<b>58,407.54</b>	<b>465,644.95</b>	<b>734,652.38</b>	<b>63%</b>

**Tesfa International School  
Detailed Income Statement  
For Period Ending April 30, 2020**

	Month Activity	Year-to-Date Activity	FY20 Revised Budget 180 ADM	% of Budget
<b>Federal Special Education</b>				
<b>Purchased Services</b>				
01 E 010 401 000 419 393	-	-	-	N/A
01 E 010 420 000 419 303	-	18,000.00	23,524.22	77%
<b>Total Purchased Services</b>	-	18,000.00	23,524.22	77%
<b>Supplies</b>				
01 E 010 420 000 419 401	-	-	-	N/A
01 E 010 420 000 419 433	-	248.13	6,000.00	4%
<b>Total Supplies</b>	-	248.13	6,000.00	4%
<b>Total Federal Special Education</b>	-	<b>18,248.13</b>	<b>29,524.22</b>	<b>62%</b>
<b>Instructional Support</b>				
<b>Salaries</b>				
01 E 010 610 000 000 143	-	-	-	N/A
<b>Total Salaries</b>	-	-	-	N/A
<b>Benefits</b>				
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
<b>Total Benefits</b>	-	-	-	N/A
<b>Purchased Services</b>				
01 E 010 640 000 000 366	-	-	-	N/A
<b>Total Purchased Services</b>	-	-	-	N/A
<b>Total Instructional Support</b>	-	-	-	N/A

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**Tesfa International School  
Detailed Income Statement  
For Period Ending April 30, 2020**

	Month Activity	Year-to-Date Activity	FY20 Revised Budget 180 ADM	% of Budget
<b>Student Support</b>				
<b>Salaries</b>				
01 E 005 760 000 720 170	-	-	-	N/A
01 E 005 790 000 000 143	12,075.82	83,773.33	120,673.00	69%
<b>Total Salaries</b>	12,075.82	83,773.33	120,673.00	69%
<b>Benefits</b>				
01 E 005 760 000 720 210	-	-	-	N/A
01 E 005 790 000 000 210	922.74	6,404.41	9,231.48	69%
01 E 005 760 000 720 214	-	-	-	N/A
01 E 005 790 000 000 214	905.69	6,283.06	9,050.48	69%
01 E 005 790 000 000 218	-	-	-	N/A
01 E 005 790 000 000 220	813.36	4,081.61	10,388.64	39%
01 E 005 790 000 000 230	-	-	-	N/A
01 E 005 790 000 000 235	37.26	149.04	-	N/A
01 E 005 790 000 000 240	-	-	-	N/A
01 E 005 790 000 000 299	-	-	1,757.28	0%
<b>Total Benefits</b>	2,679.05	16,918.12	30,427.88	56%
<b>Purchased Services</b>				
01 E 005 720 000 000 305	290.00	2,956.00	3,500.00	84%
01 E 005 760 000 720 360	19,020.00	230,390.00	267,920.00	86%
01 E 005 760 000 723 360	5,280.00	22,560.00	30,720.00	73%
01 E 005 760 000 733 360	-	1,400.00	3,000.00	47%
<b>Total Purchased Services</b>	24,590.00	257,306.00	305,140.00	84%
<b>Supplies</b>				
01 E 005 720 000 000 401	-	-	200.00	0%
<b>Total Supplies</b>	-	-	200.00	0%
<b>Total Student Support</b>	<b>39,344.87</b>	<b>357,997.45</b>	<b>456,440.88</b>	<b>78%</b>

**Tesfa International School  
Detailed Income Statement  
For Period Ending April 30, 2020**

Facility	Month Activity	Year-to-Date Activity	FY20 Revised Budget 180 ADM	% of Budget
<b>Purchased Services</b>				
01 E 005 810 000 000 305	2,869.63	34,832.74	34,436.00	101%
01 E 005 810 000 000 330	1,971.58	19,540.32	23,659.00	83%
01 E 005 810 000 000 350	-	4,058.74	3,500.00	116%
01 E 005 920 000 000 740	-	1,130.82	1,500.00	75%
01 E 005 940 000 000 340	806.02	7,764.14	9,200.00	84%
<b>Total Purchased Services</b>	<b>5,647.23</b>	<b>67,326.76</b>	<b>72,295.00</b>	<b>93%</b>
<b>Facility Lease</b>				
01 E 005 850 000 348 370	21,138.00	232,518.00	253,656.00	92%
<b>Total Facility Lease</b>	<b>21,138.00</b>	<b>232,518.00</b>	<b>253,656.00</b>	<b>92%</b>
<b>Supplies/Equipment</b>				
01 E 005 810 000 000 401	-	7,006.92	7,500.00	93%
01 E 005 850 000 000 530	-	-	-	N/A
<b>Total Supplies/Equipment</b>	<b>-</b>	<b>7,006.92</b>	<b>7,500.00</b>	<b>93%</b>
<b>Total Facility</b>	<b>26,785.23</b>	<b>306,851.68</b>	<b>333,451.00</b>	<b>92%</b>
<b>TOTAL EXPENDITURES</b>	<b>235,563.02</b>	<b>2,428,276.18</b>	<b>2,983,646.76</b>	<b>81%</b>
<b>NET INCOME/LOSS - GENERAL FUND 01</b>	<b>(15,926.32)</b>	<b>61,093.67</b>	<b>36,536.94</b>	



**Tesfa International School  
Detailed Income Statement  
For Period Ending April 30, 2020**

	Month Activity	Year-to-Date Activity	FY20 Revised Budget 180 ADM	% of Budget
<b>FOOD SERVICE FUND 02</b>				
<b>REVENUE</b>				
<b>Local Revenue</b>				
02 R 005 770 000 701 601	-	-	-	N/A
<b>Total Local Revenue</b>	-	-	-	N/A
<b>State Aid Revenue</b>				
02 R 005 770 000 701 300	194.37	2,479.36	2,800.00	89%
02 R 005 770 000 705 300	-	-	-	N/A
02 R 005 770 000 703 300	-	-	500.00	0%
<b>Total State Aid Revenue</b>	194.37	2,479.36	3,300.00	75%
<b>Federal Aid Revenue</b>				
02 R 005 770 000 701 471	637.55	8,132.35	9,964.59	28%
02 R 005 770 000 701 472	4,804.95	61,290.15	73,719.02	83%
02 R 005 770 000 701 473	-	-	-	N/A
02 R 005 770 000 705 476	2,554.20	34,192.40	43,025.93	79%
02 R 005 770 000 706 400	-	-	7,688.00	0%
02 R 005 950 000 701 649	-	-	-	N/A
<b>Total Federal Aid Revenue</b>	7,996.70	103,614.90	134,397.54	77%
<b>TOTAL REVENUE</b>	<b>8,191.07</b>	<b>106,094.26</b>	<b>137,697.54</b>	<b>77%</b>

**Tesfa International School  
Detailed Income Statement  
For Period Ending April 30, 2020**

	Month Activity	Year-to-Date Activity	FY20 Revised Budget 180 ADM	% of Budget
<b>EXPENDITURE</b>				
<b>Salaries</b>				
02 E 005 770 000 701 170	-	-	-	N/A
<b>Total Salaries</b>	-	-	-	N/A
<b>Benefits</b>				
02 E 005 770 000 701 210	-	-	-	N/A
02 E 005 770 000 701 214	-	-	-	N/A
<b>Total Benefits</b>	-	-	-	N/A
<b>Purchased Services</b>				
02 E 005 770 000 701 305	-	529.00	420.00	126%
<b>Total Purchased Services</b>	-	529.00	420.00	126%
<b>Supplies</b>				
02 E 005 770 000 701 490	6,025.04	61,920.74	86,277.54	72%
02 E 005 770 000 703 495	-	156.61	-	N/A
02 E 005 770 000 705 490	2,967.75	39,778.98	45,000.00	88%
<b>Total Supplies</b>	8,992.79	101,856.33	131,277.54	78%
<b>Equipment</b>				
02 E 005 770 000 701 530	-	-	-	N/A
<b>Total Equipment</b>	-	-	-	N/A
<b>TOTAL EXPENDITURES</b>	<b>8,992.79</b>	<b>102,385.33</b>	<b>131,697.54</b>	<b>78%</b>
<b>NET INCOME/LOSS - FOOD SERVICE FUND 02</b>	<b>(801.72)</b>	<b>3,708.93</b>	<b>6,000.00</b>	
<b>NET INCOME/LOSS - ALL FUNDS</b>	<b>(16,728.04)</b>	<b>64,802.60</b>	<b>41,536.94</b>	

6

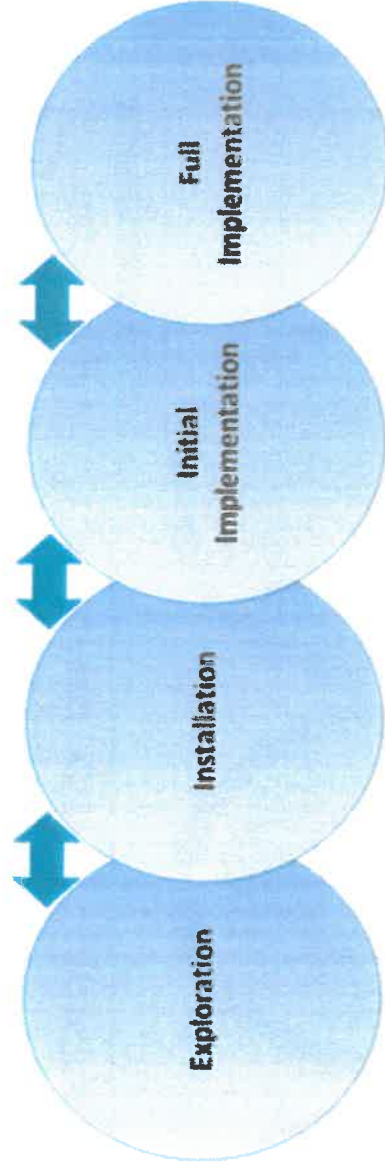
## WHERE ARE WE? Our School Improvement Plan and the Stages of Implementation

### SIP - The Big Goal

#### STAGES of IMPLEMENTATION

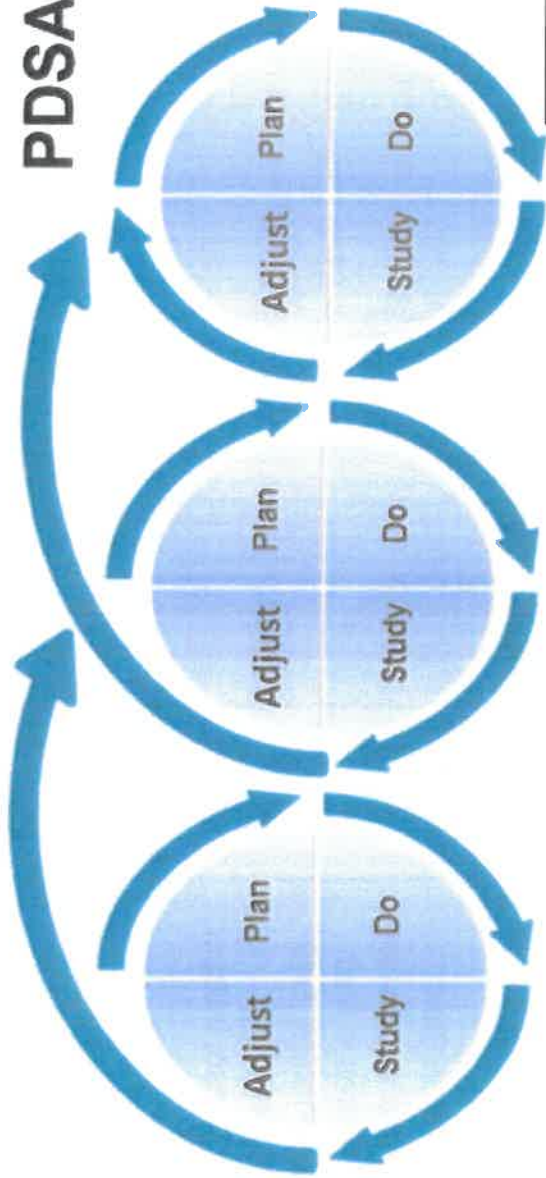
- E - Establish SDT
- E - Comprehensive Needs Assessment
- E - Root Cause Analysis
- E - Selection of Evidence-Based Practices
  - Math – Productive Struggle
  - EL – Explicit Acad. Vocab. Instruct.
- I - Creation of Implementation Teams
- I - Research and Reading
- I – Creation of Practice Profiles
  - Math – Learning Goals to Start
  - EL – Explicit Academic Vocabulary
- I – Creation of Fidelity Measures in Math
- I – PD – Rollout of Practice Profiles 8/19
  - Math – Learning Goals
  - EL – Explicit Acad. Vocab. Instruct.

Recognized need for structural element to Study and Unpack Standards and Benchmarks in Math.



# PDSA Cycles

**SIP**  
**Implementation**  
**Plan** – CNA & Strategies Chosen  
**Do** – Create practice profiles, unpack math standards, create reflective record  
**Study** –  
**Adjust** -



**Math – Learning Goals**  
**Plan** – Research and create practice profile  
**Do** – PD and (implement components)  
**Study** – (Fidelity Measures)  
**Adjust** – (Make instructional adjustments)

**EL – Explicit Acad. Vocab. Instruction**  
**Plan** – Research and create practice profile  
**Do** – PD and (implement components)  
**Study** – (Fidelity Measures)  
**Adjust** – (Make instructional adjustments)

• **PLCs - Plan** - create assessment and success criteria.  
 • **Do** - Teach/give assessment  
 • **Study** - Evaluate student work  
 • **Adjust** – Notice trends and adjust instruction

**Distance Learning**

- **Plan** - Define engagement & collect data
- **Do** – Provide feedback and track
- **Study** - Review data to determine changes
- **Adjust** - Make instructional changes and repeat.

# Strategic Directions Team



Meeting Agendas

& Minutes

2019-2020

Notes template

Agenda template

Unit Organizer Math Expectations

Directions for Unit Tracker

Reflective Record

# Strategic Directions Team

## Our Vision:

Student-centered goals will create focused and purposeful learning for both staff and scholars. As a team, we will commit to an equitable education with an emphasis on relationship building within the school community.



## Our Mission:

To enable teachers to accomplish student-centered goals that ensure a high-quality and equitable education by implementing evidence-based instructional strategies for teaching mathematics and academic language.



## Our Norms:

- Speak your truth
- Assume positive intentions
- Equal opportunities to share
- Be actively engaged to your best ability
- Actively protect the individual being discussed
- Keep an agenda
- Support the decisions made
- Expect and accept non-closure

Facilitator		Reporter	
Recorder		Norms Monitor	
Time Keeper			

Abby		Kristy		Chanin		Jennifer	
Janelle		Laney		Julia		Jonas	
Jenny		Megan		Lizzie		Marissa	
Mel		Paige		Jason		Bryce	
Mohamed							

### Notes

Grounding: Which line would you get into? Which one and the FACTORS.

- There are many factors to solve a problem
- There are many ways to get to an answer

Paige read Vision  
 Marissa read Mission  
 Shout out of norms

Math problem relating to store A and store B  
 Don't want to hear the answer--want to know what your strategy is and your thinking.  
 Many different approaches--regardless of level of ability, everyone was able to engage  
 Provide problems and tasks where hopefully everyone can engage.  
 Recognize that frustration happens

5 In/5 Out

5 big ideas they need to know going INTO each grade  
 5 big ideas they need to have as they exit/leave each grade  
 Noticing that people are aligned with what the kids need to know LEAVING the grade, but more of a challenge relating to what the scholars SHOULD already know.

Why unpack benchmarks? [Benchmark Unpacking SDT Presentation 11/22/19](#)

- To better understand the concept taught
- To compare/contrast related benchmarks vertically
- The analyze the language demand of the benchmark
- To evaluate rigor and cognitive demand
- To determine the appropriateness of the task at hand.

Math Class Needs a Makeover by Dan Meyer--We need more Patient Problem Solvers

- Everyone should be on a level playing field of intuition
- Use multimedia
- Ask the shortest question you can
- Let the students
- Be less helpful

Identify the standard and its benchmark

Our bundles have multiple benchmarks

Unpack EACH benchmark in the bundle

-What do they need to KNOW--this is the knowledge

-What do they need to DO--this is the action

Put completed "Unpacked" benchmark sheet into specific bundle folder

Set the agenda for next week.

Date:

7.1



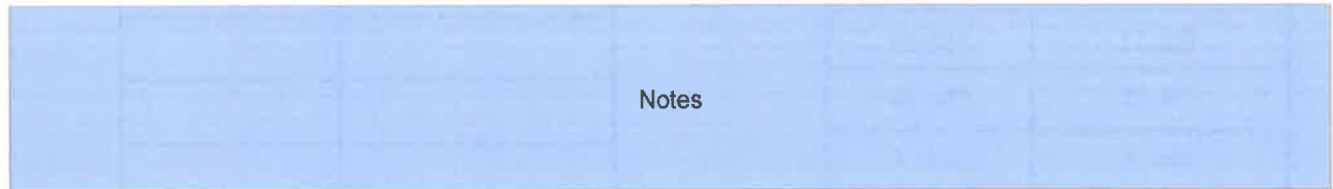




Date: September 13, 2019

Facilitator	Laney, Lizzie	Reporter	Bryce
Recorder	Abby	Norms Monitor	Megan
Time Keeper	Jennifer		

Abby	x	Kristy	x	Chanin	x	Jennifer	x
Janelle	x	Laney	x	Julia	x	Jonas	x
Jenny	x	Megan		Lizzie	x	Marissa	x
Mel	x	Paige	x	Jason	x		



\*Original documents are being kept in Ms. Abby's room. If you miss a meeting and need the hand-outs, please see Ms. Abby.

Discussion on why we have an Strategic Directions Team.

Self-reflection rubric - where are we?

- What made the changes that caused the growth last year?
- We have established strong organization & function and are now working on instruction and data.

Discussed how to include the new work of the math/ELL teams to the mission.

New Mission Statement Suggestions (Marissa and Paige will word-smith to one statement)

- 1) We made the teams. The teams improved the instruction because we improved the instruction we are now able to be more student focused. We also have more time to dig into the data and share the results with our students allowing them to be invested thus allowing us to be student focused.
- 2) Take out "accomplish" and replace with "enhance."
- 3) To implement evidence based instructional strategies
- 4) To enable teachers to accomplish student-centered goals that ensure a high-quality and equitable education with a focus on mathematics and academic language.

PLC - Professional Learning Communities

- SDT guides PLCs
- How can we establish communication with part-time employees so they are part of the team without physically attending the meeting? Possibly assign a "point person" to connect with the teachers who are part time. Suggestions - 2nd/3rd team connects with Em, Bryce connects with Arabic.
- And what's the best way to communicate back and forth for academic vocabulary for Arabic?
- Read 2 articles on PLCs - if you missed this part of the meeting, this is your homework.

Strategic Directions Team Vision/Mission:

Date: September 13, 2019

Time	Topic	Description	Person Facilitating	Follow-up: Person & Actions
1:00-1:15	Grounding	Review SDT what is it? -review vision/norms read mission What do you think?	Laney/Lizzie	
1:15-1:45	SDT self assessment	Go over rubric self assess Individually and as a group	Jen	
1:45-2:00	Mission	Review mission	Laney/Lizzie	
2:00-2:05	Break	Take a break	SDT Team	
2:05-2:50	PLC conversation	What is it? Reading and learning Discussion	Jen/Lizzie/Laney	
2:50-3:00	Create agenda for net week	Assign roles, continue PLC set up	Abby can record	

Date: September 20, 2019

Facilitator	Mel/Jenny	Reporter	Lizzie
Recorder	Kristy	Norms Monitor	Paige
Time Keeper	Abby		

Abby	x	Kristy	x	Chanin	x	Jennifer	x
Janelle	X	Laney	x	Julia	x	Jonas	
Jenny	x	Megan	x	Lizzie	x	Marissa	x
Mel	x	Paige	x	Jason		Mohamed	x
Bryce	X						

### Notes

Revisit Mission Statement discussion from last week. Paige and Marissa shared their draft of everyone's thought from last week.

Overall discussions....

Pros and cons of groups or committees you've been a part of?

What are your feelings towards PLCs?

What are your thoughts/concerns/questions about Tesfa taking on PLCs?

Presentation by Jen PLC Framework

Components of PLC:

Leadership and Collaboration

Standards and Instruction

Data and Evidence

Four main priorities of PLCs

Focus on Learning

Focus on Collaboration

Focus on Results

Provide timely, relevant information

Goals for today:

1. Finalize components and process
2. Create expectations, norms, framework along with the why, what and how

PLC GROUPS:

- A. Marissa, Bryce, Megan, Paige
- B. Julia, Chanin, Lizzie, Jennifer
- C. Malaney, Mel, Jason, Em
- D. Abby, Jenny, Janelle, Kristy, Mohamed

Handout: MN Department of Education PLC Roadmap

Roles for PLC members, find in the Drive in SDT Folder in PLC Folder

Abby, Jenny and Abby will make template for PLC agendas

PLC Norms:

1. Be actively engaged to the best of your ability
2. Equal opportunities to share your truth
3. Support the decisions made
4. Keep an agenda

Strategic Directions Team Vision/Mission:

Date: September 20, 2019

Time	Topic	Description	Person Facilitating	Follow-up: Person & Actions
1:00 - 1:10	Grounding		Abby	
1:10 - 1:25	Mission update	Review work done	Paige/Marissa	
1:25 - 1:40	<a href="#">Review convo about PLCs</a>	(Read articles BEFORE the meeting if you have not read them yet)	Jenny/Mel	
1:40 - 2:40	<a href="#">PLC components</a>	Framework, structure, topics, link to SDT	Jen	
2:40 - 2:55	Set new agenda		Jenny/Mel	

Date: October 4, 2019

Facilitator	Abby/Julia	Reporter	Marissa
Recorder	Bryce	Norms Monitor	Laney
Time Keeper	Paige		

Abby	x	Kristy	x	Chanin	x	Jennifer	
Janelle	x	Laney	x	Julia	x	Jonas	
Jenny	x	Megan		Lizzie	x	Marissa	x
Mel		Paige	x	Jason		Bryce	x
Mohamed	x						

Notes

Chanin opened the meeting by asking everyone to think of one thing they want to contribute to the meeting.

Working in PLC groups - Make two copies of the PLC Template form to use as a template. (fill in norms and roles)

Within groups: agree on an ENVoY strategy for your group & Data collection method.  
 See Abby for specifics on Data collection... Data collection must be uniform in order to be evidence-based.  
 Implement strategy and collect Data on Monday.  
 Must have 14 days of data collection in a row - be prepared to share/discuss data with your PLC group to Nov 1.

Strategic Directions Team Vision/Mission:

Date: October 4, 2019

Time	Topic	Description	Person Facilitating	Follow-up: Person & Actions
1:00-1:10	Grounding		Chanin	
1:10-1:15	Mission, Vision, Norms		Paige	
1:15-1:35	PLC - Part 1	Forms Norms/Roles Documents	Julia	
1:35 - 2:45	PCL - Part 2	ENVoY Strategy Data Collection Method Future Dates	Abby	
2:45 - 3:00	Agenda Setting			

Facilitator	Mohamed/Bryce	Reporter	Janelle
Recorder	Paige	Norms Monitor	Kristy
Time Keeper	Chanin		

Abby		Kristy		Chanin		Jennifer	
Janelle		Laney		Julia		Jonas	
Jenny		Megan		Lizzie		Marissa	
Mel		Paige		Jason		Bryce	
Mohamed							

Date: October 11, 2019

Notes



Strategic Directions Team Vision/Mission:

Date: October 25, 2019

Time	Topic	Description	Person Facilitating	Follow-up: Person & Actions
	Grounding			
	Mission, Vision, Norms			

Date: October 25, 2019

Facilitator	Mohamed/Bryce	Reporter	Janelle
Recorder	Paige	Norms Monitor	Kristy
Time Keeper	Chanin		

Abby	X	Kristy	X	Chanin	X	Jennifer	x
Janelle	X	Laney	X	Julia	X	Jonas	x
Jenny	X	Megan		Lizzie	X	Marissa	X
Mel	x	Paige	X	Jason	x	Bryce	X
Mohamed	X						

Notes

We started late because we had to touch base on breakfast/lunch as well as Lost at School.  
 Cut Practice Profile work - moved to next week

Reviewed CNA doc - new staff had not seen  
 Reviewed SIP doc - new staff had not seen

Strategic Directions Team Vision/Mission:

Date: October 25, 2019

Time	Topic	Description	Person Facilitating
1:30 - 1:35	Grounding: * Volunteer?		
1:35 - 1:45	Mission, Vision, Norms *Share example of student- centered		Mohamed
1:45-2:10	ESSA documents *Review CNA	*CNA *SDT -> Ex stage docs -> (district 4239 PDF)	Bryce & Mohamed
2:10-2:20	Break		
2:20-2:45	ESSA Doc *Review SIP Plan	*District 4239 SIP Word	Bryce & Mohamed
No - Time (Next time)	Practice Profiles	*Review EL -EL Explicit vocab materials  *Review Math -"Practice profile for established Mathematical goals" (google doc) -Read and record what you need.	Bryce & Mohamed
2:45-3:00	Create Agenda for next week		

Facilitator	Paige /Kristy	Reporter	Jenny
Recorder	Chanin	Norms Monitor	Abby
Time Keeper	Julia		

Abby	x	Kristy	x	Chanin	x	Jennifer	x
Janelle		Laney	x	Julia	x	Jonas	x
Jenny	x	Megan		Lizzie	x	Marissa	x
Mel	x	Paige	x	Jason	x	Bryce	
Mohamed	x						

Notes

We started a little late so we decided to skip the grounding activity.  
 We reviewed the Practice Profile for explicit academic vocabulary instruction. Three people shared out their thoughts/what stood out to them on the profile.  
 We reviewed the Practice Profile for establishing math goals to focus learning. After reviewing three people shared out again their thoughts/what stood out to them - importance of explaining to students WHY we are learning what we are learning.  
 At the end, Jen discussed how it all fits together. We discussed the "positive school-wide behavior elements" that Jonas created and looked over a simplified/more visual version of it.

Date: November 1, 2019

Strategic Directions Team Vision/Mission:

Date: November 1, 2019

Time	Topic	Description	Person Facilitating
1:30-2:15	PLC *		
2:15-2:20	Grounding		Kristy
2:20-2:25	Mission, Vision, Norms		Kristy
2:25-2:35	Practice Profile Work	Review ELA and Math Practice Profiles	Paige
2:35-2:55	How it all fits together		Jen
2:55-3:00	Set Agenda		Paige

Date: November 22, 2019

Facilitator	Lizzie and Jennifer	Reporter	Marissa
Recorder	Mel	Norms Monitor	Paige
Time Keeper	Abby		

Abby		Kristy		Chanin		Jennifer	
Janelle		Laney		Julia		Jonas	
Jenny		Megan		Lizzie		Marissa	
Mel		Paige		Jason		Bryce	
Mohamed							

Notes

[Benchmark Unpacking SDT Presentation 11/22/19](#)

Strategic Directions Team Vision/Mission:

Date: November 22, 2019

Time	Topic	Description	Person Facilitating	Follow-up: Person & Actions
1:00	Grounding	Shopping Cart Talk	Laney	
1:15	Norms/Vision/Mission	Read them	Laney, Jennifer, Lizzie	
1:20	5 in 5 out	Math teaching practices discussion	Kim	
1:55	Break	Go take a break	Everybody	
2:00-2:55	Benchmark Unpacking	Unpack benchmarks	Lizzie/Jennifer	
2:55-3:00	Set Agenda			

Facilitator	Marissa, Laney	Reporter	Abby
Recorder	Janelle	Norms Monitor	Julia
Time Keeper	Mel		

	Laney				Jonathan	Paige
	Marissa				Julia	Mel
	Lizzie				Jenny	
	Kristy				Janelle	

Notes

[Benchmark Unpacking SDT Presentation 11/22/19](#)

Mission, Vision, Norms

Watched a Ted Talk about Math as a language to communicate. Everyone can be proficient in math.

Work time on math bundles. We determined that we need to have as many bundles unpacked as possible by Jan 6.



Strategic Directions Team Vision/Mission:

Date: December 6, 2019

Time	Topic	Description	Person Facilitating	Follow-up: Person & Actions
1:00	Grounding	Standards Question	Laney	
1:15	Norms/Mission/ Vision	Shout Them Out!		
1:20	Quick Announcements		Jenn	
1:30	Work Time	Unpack Benchmarks	All	
2:55	Set Agenda			

Date: January 6, 2020

Facilitator	Janelle, Paige	Reporter	Julia
Recorder	Jonathan	Norms Monitor	Lizzie
Time Keeper	Mel		

x	Jason	Paige	x	x	Kristy	Megan
x	Jonathan	Janelle	x	x	Jennifer	Lizzie x
x	Chanin	Julia	x	x	Malaney	
x	Jenny	Janelle	x	x	Jonas	
x	Abby	Mel	x	x	Paige	

Notes

Grounding - Write our goals for either the classroom or the entire school as a teacher. On the backside write a goal for the meeting.

Reviewing the unpacking of benchmarks, Ah-ha moments or questions. Teachers can leave sticky notes on the whiteboard.

6 teachers/questions posted post-it notes.

What happens if you can't find a benchmark from a previous grade.

How specific do you need to be?

Questions about vertical alignment.

Work on growth and accountability in small groups

3 copies to fill out per person.

Addressing confusion over benchmarks and standards. Clarifying putting one benchmark on a page instead of putting several benchmarks on one page. This can be confusing to see which benchmark unpacking went with which standard above.

Filling out the forms, there was a misunderstanding on how to fill out the form as we unpack the benchmarks, Clarification for ELL Students. I.e. The previous standard talked about patterns. Do ELL students understand what the word "pattern" means? Use the language anyway to develop a discourse using the word.

Brought back at 1:15. Each group will share one thing they noticed:

c  
A better understanding of Know vs Do.

Knowing is conceptual so they are able to Do. We cannot control what they come in with, but we want them to know going forward. What can they Do now that they know?

Stay in your lane and teach to that grade level benchmark so they can function at grade level. If we don't the problem perpetuates.

The power of the highlighted piece. Having highlighted words made it easier to follow the Know and Do.

Better understanding of word level. Tier 1, 2 and 3

Notes 1/6/2019 continued

Questions: Do we bring 3 separate assignment artifacts from 3 students or 3 of the same assignments artifacts.

Break until 2:15.

Agenda reflective record moved to next meeting

PLC Discussion  
Evidence and Data - Revisited

What types of evidence of learning do adults bring to PLCs?  
Work, observations, videos, anecdotal records.

5 types of evidence to monitor student learning. Make sure you have some from each category. It gives you a fuller picture. Some students are better conversationally, others are better taking tests.

Rapid Cycles 4-6 weeks

Don't use stories (implicit bias) to replace evidence.

Anecdotal story about how teacher only using test scores to determine reading groups.

Collaborate: Come up with consistent standards using anonymous student work with another grade level team member.

Different types of evidence: Discussion about formative and summative assessments.

**Formative:** **Forming** the student's mind as you proceed. Weekly assessments, monthly assessments.

**Summative:** **Adding** everything together at the end of the semester, or year.

Discussion of formative assessment article:

[https://ccsso.org/sites/default/files/2017-12/Attributes\\_of\\_Effective\\_2008.pdf](https://ccsso.org/sites/default/files/2017-12/Attributes_of_Effective_2008.pdf)

Split into 2 groups.

Group 1 read:

<https://poorvucenter.yale.edu/Formative-Summative-Assessments>

Group 2 read:

<https://www.utwente.nl/en/examination/faq-testing-assessment/60formativeassessment.pdf>

Kagin: Interactive strategies. Great for multilingual learners. They are routines.

Better to create your own assessment? Yes. You know your students and how you taught it.

The unit trackers will help with vertical alignments.

The length of assessments/frequency: Length is how long you need it to be to see if they understand how to conceptually show mastery. It can be several questions, or it can be solid single questions. The summative is more inclusive.

How do I write questions at various depths of skills or knowledge? Does it have rigor? It depends. Reviewing, it won't take as much time.

The best way/most effective: varies based on your students and what you are seeing.

Evaluation and evidence of learning doesn't equal testing. You can do evidence of learning regularly. You can use frequent check-ins. You will want to increase testing stamina but not the only tool.

Setting agenda at 3:15.

How does SDT want to look at the PLC notes systemically?

How is this group going to report PLC meetings back to SDT without creating a lot more work.

Strategic Directions Team Vision/Mission:

Date: January 6, 2020

Time	Topic	Description	Person Facilitating	Follow-up: Person & Actions
12:30-12:40	Grounding		Marissa	
12:40-12:45	Mission, Vision, Norms		Janelle	
12:45-12:55	Unpacking Benchmarks Check In	<ul style="list-style-type: none"> <li>- Share Ah Ha's</li> <li>- Questions</li> </ul>	Paige	
12:55-1:15	Review Benchmark Documents		Paige	
1:15-1:45	Repack Unit Planning	<p><b><u>Scope and Sequence</u></b>                      How will we organize?                      How will we align curriculum?                      How will we assess?</p>	Jen	
1:45-2:15	Revisit PLC	New focus on assessment.	Jen	
2:15-2:25	Break			
2:25-3:05	Assessment/ Evidence of Learning	Common Assessments	Jen/Janelle	
3:05-3:15	Reflective Record		Jen	Moved to 17th
3:15-3:30	Set Agenda			

Date: January 17, 2020

Facilitator	Abby/Jenny	Reporter	Lizzie
Recorder	Janelle	Norms Monitor	Paige
Time Keeper	Laney		

X	Jenny	X	Abby	x	Jonathan	
x	Julia	x	Mel			
X	Chanin	x	Janelle			
x	Marissa	x	Paige			
x	Lizzie					

Notes

- Grounding: "GO" Time, share something you're grateful for and optimistic about
- Creating one document where all of our files are shared with tabs  
Add in hyperlinks, actions, dates in order
- Scheduled times for EL and Math team to meet to work on tabs
- Set next week's agenda

Strategic Directions Team Vision/Mission:

Date: January 17, 2020

Time	Topic	Description	Person Facilitating	Follow-up: Person & Actions
	Grounding		Kristy	
	Mission, Vision, Norms			
	Reflective Record			
	Systemic Information regarding PLCs			
	Setting the agenda			

Facilitator	Chanin	Reporter	
Recorder	Julia	Norms Monitor	Mel
Time Keeper	Marissa		

x	Julia	x	Janelle	x	Marissa	
x	Chanin	x	Laney	x	Paige	
x	Jenny	x	Jason	x	Jonathan	
x	Mel	x	Bryce			
x	Abby	x	Lizzie			

Date: January 31, 2020

**Notes**

Grounding: Positive for the week  
 Mission and vision: Kahoot (Julia won)  
 Reflective Record:  
 Spend time reflecting on what we have individually accomplished with unpacking and revising benchmark unpacking.  
 Recorded data from teachers on what has been unpacked and revised.  
 Question about language piece of unpacking benchmarks.  
 Question about how we know if there is no feedback or if that benchmark hasn't been visited.



Strategic Directions Team Vision/Mission:

Date: 1/31/20

Time	Topic	Description	Person Facilitating	Follow-up: Person & Actions
1:00 - 1:10	Grounding		Julia	
1:10 - 1:15	Mission/Vision			
1:15 - 1:50	Reflective Record (Data collection)			
1:50 - 2:00	Setting the agenda			

Facilitator	Marissa and Lizzie		Reporter/ KeyPurr of Candy	Abby	
Recorder	Laney		Norms Monitor	Janelle	
Time Keeper	Chanin				
x	Jenny	x	Lizzie	x	Janelle
x	Chanin	x	Marissa		
x	Abby	x	Laney		
x	Mel	x	Bryce		
x	Julia	x	Paige		

Date: February 7, 2020

Notes

- Access testing begins 2/11 (document on the drive for specific times)
- Make sure training is complete online for Access testing
- 20 min. worktime to unpack bundles

Update unpacking bundles:

- 3/6 & 4/10: update our progress on bundles (try to have 1/3 done each time we update)
- 5/8: have everything unpacked
- 5/22: everything revised
- Have Kim revise from upper grades down to lower grades to allow upper grades to have more work time

Facilitators meet with Jen to discuss next meeting.

Strategic Directions Team Vision/Mission:

Date: February 7, 2020

Time	Topic	Description	Person Facilitating	Follow-up: Person & Actions
1:00-1:15	ACCESS testing Check in	Make sure everyone has the info they need and set a schedule for ACCESS testing in Google Doc	Jason	
1:15 1:25	Grounding	Immersion into the ELL experience while we are Access testing	Jonathan	
1:25-1:26	Mission/Vision	Read the Mission and Vision	Everybody	
1:26-1:55	Work on unpacking/ Setting deadlines for data collection	20 minutes to work on unpacking.  10 minutes to review data from last week (data collection folder) and set deadlines.	Marissa /Lizzie	
1:55-2:05	Reflective Record	Record unpacking deadlines in the reflective record under the Standards & Benchmarks tab	Marissa/ Lizzie	
2:05-2:10	Setting an agenda	Set Agenda for next week	Everybody	

Facilitator	Mel and Julia	Reporter	Paige
Recorder	Janelle	Norms Monitor	Laney
Time Keeper	Jonathan		

x	Abby	x	Paige		Jonathan	
x	Janelle	x	Marissa	x	Lizzie	
x	Jenny	x	Chanin		Jonas	
x	Mel	x	Julia		Jennifer	
x	Laney	x	Brivce		Em	

**Notes**

Access Testing check in, what's working and what isn't  
 Explanation on writing Access Testing for next week

The entire Unit Organizer needs to be done by: Winter Break 2020. Kim and Jen can make the revisions by end of January.

Support new staff in the fall. This document and the bundles should be the focus of the first few SDT meetings or a new teacher orientation in the summer to discuss these

**Unit Organization Dates:**

- September and October: Due May 15
- November and December: Due over the summer
- Remainder 4 months: Due by winter break 2020

**Perception Data Discussion of questions:**

Busing, uniforms, ½ day Friday, Bully surveying (when, where, how often) , Student Survey, how happy you are with school, push in/tutoring for Arabic, PYP program opinion/ parent survey if this is a reason they choose our school

Student survey thoughts: what classes/activities do you like? How do you learn best? Do you like the block models vs shorter amounts of time on each? What kinds of clubs would you be interested in joining? Girls on the run club? 100 mile club?

Teacher survey thoughts: what curriculum are you using? Which are you using to fidelity? What are your favorite lunch models and recess? What do we want Friday afternoons to look like (we have one more year with Jen), how do parents want to be involved in the school? What communication methods work best for parents?

Survey should have both boxes with answers and comment spots.

Strategic Directions Team Vision/Mission:

Date: February 14, 2020

Time	Topic	Description	Person Facilitating	Follow-up: Person & Actions
100-1:10	ACCESS check in	How are things going? What are the expectations for ACCESS writing? How groups are organized Who still needs to finish testing?	Lizzie and Jason	
1:10-1:20	Grounding	An attitude of Gratitude.	Janelle	
1:20-1:25	Mission/Vision	Read the Mission and Vision	Everyone	
1:25-1:40	Unit Organizer Conversation	Come to consensus about when we are going to have certain parts done on the Unit Tracker; Update Reflective Record regarding WHEN parts are to be done	Mel/Julia	
1:40-1:55	Perception Data	What is it? From whom do we collect it? How do we want to collect it? What do we want to know?	Mel/Julia	
1:55-2:00	Setting an agenda	Set Agenda for next week	Everybody	

Facilitator	Janelle and Paige	Reporter	Laney
Recorder	Chanin	Norms Monitor	Mel
Time Keeper	Abby		


**Notes**

Grounding activity - everyone wrote 3 positive shout outs to staff members

We then discussed the best way to communicate what Kim has looked at for unpacking benchmarks. We decided to put **"draft"** at the beginning of the document title if Kim has NOT looked at it yet. Kim will put **"revise"** at the beginning of the document title once she has revised it, she will put **"final"** if she does not need to make any revisions. Then, once we have looked over Kim's feedback and revised, we will change the document back to the original name, or delete the word **"final"** so it is back to its original name. This will indicate that the document is updated and complete.

Teacher Survey goal notes:

Really focused on structure of school, especially since we have changed structures so many times this year.  
List of Systems that we want to think about:

1. PYP
2. Teachers supervising or not lunch and recess
3. Consistency of specialists over the years, it's been changing every year
4. General school-wide expectations: ex: walking down the hall and what that looks like, how we get off the bus, Expectations in the common areas.
5. EnVoy follow up.
6. Responsive Classroom training (who is trained? What components do people need more training?)
7. Mighty Doodle, is it helping? Worth it? Only good for k-1?
8. CPI training for staff

Discussed replacing the "norms monitor" role with "reflective record updater".

Strategic Directions Team Vision/Mission:

Date: March 6, 2020

Time	Topic	Description	Person Facilitating	Follow-up: Person & Actions
1:00	Grounding		Laney	
1:10	Mission/Vision			
1:15-1:30	Check-in and update data  Best way to communicate what Kim has looked at.	<ul style="list-style-type: none"> <li>- <b>Draft</b></li> <li>- <b>Kim - Revise/Final</b></li> <li>- <b>Original title = completed</b></li> </ul>	Paige	
1:30-1:50	Perception Data	<ul style="list-style-type: none"> <li>- Parent survey at conferences - yes! (consistency from last year)</li> <li>- <u>Teacher/Student Survey</u></li> <li>- What is the purpose?</li> <li>- How to create?</li> <li>- Only ask questions that we are willing to react to</li> <li>- Questions that will further our mission and vision (ex: not asking about inconsistency in behavior)</li> </ul> <p>-Asking questions that serve the teachers for the teacher survey</p> <p>Our goal of Perception Data is:</p>	Janelle	
1:50-2	Setting agenda/ adding role: reflective record upkeep	Teaching the role of the reflective record updater	Janelle	

Facilitator	Jenny & Abby (we bring candy)	Reporter	Chanin
Recorder	Janelle	Reflective Record	Mel
Time Keeper	Paige		


Notes



Strategic Directions Team Vision/Mission:

Date: April 10, 2020

Time	Topic	Description	Person Facilitating	Follow-up: Person & Actions
1-1:20	grounding	<p><b>**everyone pull up own agenda**</b></p> <p>How are we taking care of ourselves? - school stories have to wait :)</p>	Paige - facilitator Abby - chat	
1:20-1:30	Norms/role discussion	<p>Online norms</p> <ul style="list-style-type: none"> <li>- Student privacy</li> <li>- Time management</li> <li>- Chat</li> </ul> <p>Roles redefined</p> <ul style="list-style-type: none"> <li>- Facilitator x2 (K-2 and 3-6)</li> <li>- Timekeeper</li> <li>- Recorder</li> </ul>		
1:30-2		<p>Share out struggles and successes</p> <ul style="list-style-type: none"> <li>- Tech</li> <li>- Motivation</li> </ul>	Abby - chat	
2-2:05	break			
2:05-2:50		<p>Decide how and what to record for future and how we will share it efficiently</p> <ul style="list-style-type: none"> <li>- Equity</li> <li>- Teaching methods - working/not?</li> <li>- Learning styles</li> </ul> <p>Next Friday have something you can upload to the Reflective Record</p>	Paige - facilitator Abby - chat	
2:50-3	Set agenda			

Facilitator		Reporter	
Recorder		Norms Monitor	
Time Keeper			


Notes

Grounding: Staff shared things we are doing outside of school for ourselves.

Discussed changes of norms and roles- agreed upon the below additions/changes:

Online norms

- Student privacy
- Time management
- Chat

Roles redefined

- Facilitator x2 (K-2 and 3-6)
- Timekeeper
- Recorder

Discussed successes and struggles with technology

**-Struggles-** students/parents getting overwhelmed with list of assignments  
 Students not completing/reaching outside sights and assignments  
 Confusion of paper and technology combination

**-Successes-** Drops/being able to write on on page PDFs, students learning how to use tech to help their learning

Discussed the platform of attendance policy with online learning

**-We will keep this ongoing,** as there are many factors across grade levels and even individually that are affecting parts of this.

Discussed successes and struggles with motivation

**-Struggles-** students figuring out schedule and when to do what  
 Students getting up and starting their work  
 Asking the why to the struggles we are noticing

**-Successes-** group calls, constantly keeping family/students accountable

Discussed documenting/journaling what is happening as we go:

-Student learning styles

-Teaching styles

-Equity (some points brought up)  
 Difference in academic needs/balance time in building relationships with both while giving all what they need  
 What is the typical timeline?  
 What to do while in different learning environments?  
 What are we observing and noticing? And what are we doing with it?

Chat Notes

Strategic Directions Team Vision/Mission:

Date: April 17, 2020

Time	Topic	Description	Person Facilitating	Follow-up: Person & Actions
12:50-1:00	Join Meeting			
1:00-1:15	Grounding	15 minutes Six Word Stories: We all have a story to tell about the experience. Come up with a six word story that describes your distance teaching experience. Check out this link <a href="#">Six Word Stories</a> for some ideas	Mel	
1:15-2:00	Successes/ Challenges	45 Minutes	<a href="#">Mel (K-2)</a> Nickname k2  <a href="#">Laney (3-6)</a> Nickname 36	
2:00-2:05	Break	5 minutes		
2:05-2:50	Progress Monitoring	What am I doing? What am I expecting to see? What am I getting? Why?	<a href="#">Whole Group</a> Nickname tesfa	
2:50-3:00	Set the Agenda			

Facilitator (K-2)	Mel	Facilitator (3-6)	Laney
Recorder (K-2)	Janelle	Recorder (3-6)	Chanin
Time Keeper (K-2)	Jenny	Time Keeper (3-6)	Julia

Notes

Whole Group Notes:

K-2 Noticings:

Discussed strengths and successes of our online teaching: better attitudes, starting to get kids on the technology finally!

Problem solving how to fix the long SeeSaw list, frustrated kids say they understand but really don't take the time to figure it out

Another school's Learning Board, where the kids get to choose the types of learning they do. This school is not looking at how much they do everyday, it is just that they are doing something and the activities are related to the benchmarks

Mel is noticing that one of her quiet kids, who typically has lots of corrections and more work to do, is excelling at this time!

We are struggling how to make this successful and still communicate our high expectations

Balance between online and paper packet. Janelle and Abby had opposite noticings about kids turning in work with more online work vs packet.

Mel noticed that students with a greater language barrier are having a harder time getting on SeeSaw. Janelle notices this too

Challenging work load for students in special education

Differences in start and end times of each class, discrepancy between all the different times kids should be on iPads, confusion parents have about what time work is posted at

K-2 Reflections:

Considering that less is more during this time, maybe we only need to give 1 thing for math, reading, inquiry a day,

Give ourselves and our families grace, this is a hard and unknown time

Maybe we could ask kids what they are learning in the real world and acknowledging that. Such as, what are you learning this week that you couldn't do last week since you have been staying at home or what have you gotten better at? (cooking, laundry)

Do we want to ask the same questions of this across grade levels, then create a scrapbook-like thing of it to show off successes

We should do a school-wide parent survey to figure out how parents think everything is going and their opinion on paper work

Strategic Directions Team Vision/Mission:

Date: April 24, 2020

Time	Topic	Description	Person Facilitating	Follow-up: Person & Actions
12:50-1:00	join			
1:00-1:10	grounding		Kristy	
1:10-1:40	Whole Group	30 minutes Define progress monitoring		
1:40- 2:25	Split into K-2 and 3-6 small groups	45 minutes Success and Challenges What data to collect and how to collect it Check in on 8 AM commitment Create commitment as a grade level	Janelle K2  Marissa 36	
2:25-2:30	Break	5 minutes		
2:30-2:50	Whole Group	20 minutes What to do with data? What commitments have we made?		
2:50- 3:00	Set Agenda			

Facilitator (k-2)	Janelle	Facilitator (3-6)	Marissa
Recorder (k-2)	Mel	Recorder (3-6)	Julia
Time Keeper (k-2)	abby	Time Keeper (3-6)	Chanin


Notes

Facilitator (K-2)	Abby	Facilitator (3-6)	Chanin
Recorder (K-2)	Janelle	Recorder (3-6)	Lizzie
Time Keeper (K-2)	Mel	Time Keeper (3-6)	Paige

**Notes**

Grounding- share something you learned from a special teacher

**K-2 Notes:**

Distance Learning for the Remainder of Year:

- some new learning
- have a plan for what we are all doing, but it doesn't need to be the same between us
- kindergarten is trying to maintain phonics skills, book knowledge, number sense
- special ed: progress monitoring, each kid has individualized goals they are working towards, they are setting new goals soon. Both maintaining and building
- How do we figure out baseline for next year?

**Tracking Data:**

- some of us are having a great response to feedback!
- we are going to continue tracking again, hopefully getting more responses to feedback
- We are going to create the Google Doc for feedback so we can easily access quality feedback to give to students

**Report Cards:**

- our standard report card is not valid, what are we going to do about it?
- Paper copy, phone call, video chat, no information?
- End of year conference? One appointment per family, need translator
- Maybe start with the oldest child and fill in the blanks to find out whole family.
- Video chat will probably be easiest.
- checklist from spring conference? Just create for file and not share with family
- Up until this point your child was doing x in the classroom, then during distance learning there may have been some struggle getting a hold of them, so the start of the school year might be a challenge (giving parents a realistic answer)
- some of our high kids might not have progressed as much as we had expected to if they were still in school.
- some wondering about how useful the meeting with the parents will be? Parent survey
- what if we don't think a child should move up to the next grade? These thoughts occurred before the distance learning started.
- distance learning has allowed the parents a view into their student as an academic learner, maybe that will help with challenging conversations
- Goal summary just for distance learning since we just had spring conferences.
- We can't compare their learning now to the rest of the year because that is like comparing apples to oranges.

**3-6 Notes**

3 topics

**1. Rest of the year**

4th grade point based motivation system for doing work for , prizes

7.1

Strategic Directions Team Vision/Mission:

Date: May 1, 2020

Time	Topic	Description	Person Facilitating	Follow-up: Person & Actions
12:50-1:00	join			
1:00-1:10	grounding		Bryce	
1:10-1:40	Distance Learning	What it looks like for the remainder of the year		
1:40- 2:10	Data Collection	Reflect Engagement Evidence Collection - what have we learned?		
2:10-2:30	Report Cards	What will this look like?		
2:30-2:55	Whole Group	Reporting on group discussion		
2:55- 3:00	Set Agenda			



Facilitator (K-2)	Kristy	Facilitator (3-6)	Julia
Recorder (K-2)		Recorder (3-6)	
Time Keeper (K-2)		Time Keeper (3-6)	Marissa

Notes

Strategic Directions Team Vision/Mission:

Date: May 8, 2020

Time	Topic	Description	Person Facilitating	Follow-up: Person & Actions
12:50-1:00	join			
1:00-1:10	grounding	Teacher Appreciation Slides	Jonas	
1:10-1:30	Template discussion	1 unified? 2 different? Include: 3 growth areas 3 things to work on Summary of content covered Closing note from teacher General report card template for file?	Julia	
1:30-1:45	Progress Monitoring	Check in, summarize what you have noticed this week	Kristy/Julia	
1:45-2:05	<b>Report Card for Families</b>		Kristy/Julia	
2:05-2:25	Report Card for file		Kristy/Julia	
2:30-2:55	Whole Group Discussion		Kristy	
2:55-3:00	Set Agenda			

Facilitator (K-2)	Jenny	Facilitator (3-6)	Paige
Recorder (K-2)	Abby	Recorder (3-6)	Marissa
Time Keeper (K-2)	Janelle	Time Keeper (3-6)	Chanin

**Notes**

Strategic Directions Team Vision/Mission:

Date: May 15, 2020

Time	Topic	Description	Person Facilitating	Follow-up: Person & Actions
1-1:05		Grounding	Mel	
1:05-1:35		Jonas Updates Drive Through Party - Structure? - Food safety? - gloves/masks? Next Year Thoughts  <a href="#">Last Week &amp; Drive Thru Party</a>	Jonas	
1:35-1:45		<a href="#">Report Cards</a>	Paige/Jenny	
1:45-2:05		Big Picture <a href="#">Where Are We?</a>	Jen/Jonas	
2:05-2:20		Unpacking Expectations	Paige/Jenny	
2:20-3		<a href="#">Unit Organizer Math Expectations</a>	Paige/Jenny	
		<a href="#">Directions for Unit Tracker</a>		

Strategic Directions Team Vision/Mission:

Date: May 22, 2020

Time	Topic	Description	Person Facilitating	Follow-up: Person & Actions
		<p>Survey Questions:</p> <p>Student Survey: Structure of Learning</p> <p>Teacher Survey: School Systems and Structures</p>		
	standards revised			

# Tesfa International School | 2020-2021 CALENDAR (Draft 5/07/2020)

**3-14** Fall NWEA 3-6  
**10-14** Staff Work Days  
**17-21** Staff Work Days  
**20** Meet the Teacher  
**24** First Day of School  
**24-28** Kindergarten Camp

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

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

**4** Return to School  
**11-22** Winter NWEA Window  
**18** [M.L. King Day](#)

**7** Labor Day No School  
**8-18** Fall NWEA K-2

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

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

**11** Family Night  
**12** No School  
**15** Presidents' Day

**14** Fall Family Night  
**15-16** No School MEA

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

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

**4** Evening Conferences  
**5** No School Conferences  
**22-26** MCA Reading  
**29-31** Spring Break

**5** Evening Conferences  
**6** Afternoon Conferences  
**23-27** No School-Thanksgiving

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

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

**1-2** Spring Break  
**26-30** MCA Math

**7-18** Winter NWEA 3-6  
**18** Report Cards Mailed

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

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

**3-7** MCA Science  
**3-7** Spring NWEA K-2  
**12-13** No School  
**20** Family Night  
**21** No School- Planning  
**27** Last Day for Students  
**28** Last Day for Staff

Blue = First Day of School  
 Red = No School  
 Green = Staff Work Day  
 Yellow = Family Night  
 Purple = Testing Day

170 Student Days  
 175 Non-Licensed Staff Days  
 182 Licensed Staff Days

**TESFA INTERNATIONAL SCHOOL  
ELECTIONS CHECKLIST-2020**

February board meeting – begin planning for annual elections

- Verify election date(s) - **Voting may occur May 27th –May 28th in person drive through**
- Determine vacancies to fill – 1 community members, 1 parent, 1 teachers
- Determine specific dates for activities below

Publish date of annual meeting 90 days prior to the meeting on the school's website – Monday, June 15, 2020.

Target Date: **February**

Publish information about election in **MARCH**. (Determine method to distribute)

- Describe election dates, procedures, vacancies
- Provide nomination letter to school community about running for board office
- Include nomination form
- Put documents on website

Solicit nominations for positions to be filled at the annual meeting 30 days prior to the meeting.

Target date: **Due - May 20th**

Board notification of nominees 15 days before annual meeting and give school board election packet to school community

- Prepare cover letter for election packet
- Prepare candidate nomination forms
- Mail or send home to community

Target date: mailed by **Friday, May 8, 2020 - complete**

Reminder notification of annual meeting and election dates in **MAY** to school community. (**Send home or mail**) - **complete**

Election tasks

- Notify/train office staff in handing out ballots on Monday election day
- Have office manager create election roster of eligible parents and staff who can vote
- Make/find secure ballot box
- Make ballots – divide ballot into teacher/parent/community sections; alphabetize names on ballot
- Designate at least two board members to count ballots
- Results will be shared at the annual meeting the day of the election
- Prepare official election results document





As of May 13, 2020

## **PAYCHECK PROTECTION PROGRAM LOANS** Frequently Asked Questions (FAQs)

The Small Business Administration (SBA), in consultation with the Department of the Treasury, intends to provide timely additional guidance to address borrower and lender questions concerning the implementation of the Paycheck Protection Program (PPP), established by section 1102 of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act or the Act). This document will be updated on a regular basis.

Borrowers and lenders may rely on the guidance provided in this document as SBA's interpretation of the CARES Act and of the Paycheck Protection Program Interim Final Rules ("PPP Interim Final Rules") ([link](#)). The U.S. government will not challenge lender PPP actions that conform to this guidance,<sup>1</sup> and to the PPP Interim Final Rules and any subsequent rulemaking in effect at the time.

1. **Question:** Paragraph 3.b.iii of the PPP Interim Final Rule states that lenders must "[c]onfirm the dollar amount of average monthly payroll costs for the preceding calendar year by reviewing the payroll documentation submitted with the borrower's application." Does that require the lender to replicate every borrower's calculations?

**Answer:** No. Providing an accurate calculation of payroll costs is the responsibility of the borrower, and the borrower attests to the accuracy of those calculations on the Borrower Application Form. Lenders are expected to perform a good faith review, in a reasonable time, of the borrower's calculations and supporting documents concerning average monthly payroll cost. For example, minimal review of calculations based on a payroll report by a recognized third-party payroll processor would be reasonable. In addition, as the PPP Interim Final Rule indicates, lenders may rely on borrower representations, including with respect to amounts required to be excluded from payroll costs.

If the lender identifies errors in the borrower's calculation or material lack of substantiation in the borrower's supporting documents, the lender should work with the borrower to remedy the issue.<sup>2</sup>

2. **Question:** Are small business concerns (as defined in section 3 of the Small Business Act, 15 U.S.C. 632) required to have 500 or fewer employees to be eligible borrowers in the PPP?

**Answer:** No. Small business concerns can be eligible borrowers even if they have more than 500 employees, as long as they satisfy the existing statutory and regulatory definition of a "small business concern" under section 3 of the Small Business Act, 15 U.S.C. 632. A business can qualify if it meets the SBA employee-based or revenue-

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<sup>1</sup> This document does not carry the force and effect of law independent of the statute and regulations on which it is based.

<sup>2</sup> Question 1 published April 3, 2020.

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based size standard corresponding to its primary industry. Go to [www.sba.gov/size](http://www.sba.gov/size) for the industry size standards.

Additionally, a business can qualify for the Paycheck Protection Program as a small business concern if it met both tests in SBA's "alternative size standard" as of March 27, 2020: (1) maximum tangible net worth of the business is not more than \$15 million; and (2) the average net income after Federal income taxes (excluding any carry-over losses) of the business for the two full fiscal years before the date of the application is not more than \$5 million.

A business that qualifies as a small business concern under section 3 of the Small Business Act, 15 U.S.C. 632, may truthfully attest to its eligibility for PPP loans on the Borrower Application Form, unless otherwise ineligible.

3. **Question:** Does my business have to qualify as a small business concern (as defined in section 3 of the Small Business Act, 15 U.S.C. 632) in order to participate in the PPP?

**Answer:** No. In addition to small business concerns, a business is eligible for a PPP loan if the business has 500 or fewer employees whose principal place of residence is in the United States, or the business meets the SBA employee-based size standards for the industry in which it operates (if applicable). Similarly, PPP loans are also available for qualifying tax-exempt nonprofit organizations described in section 501(c)(3) of the Internal Revenue Code (IRC), tax-exempt veterans organization described in section 501(c)(19) of the IRC, and Tribal business concerns described in section 31(b)(2)(C) of the Small Business Act that have 500 or fewer employees whose principal place of residence is in the United States, or meet the SBA employee-based size standards for the industry in which they operate.

4. **Question:** Are lenders required to make an independent determination regarding applicability of affiliation rules under 13 C.F.R. 121.301(f) to borrowers?

**Answer:** No. It is the responsibility of the borrower to determine which entities (if any) are its affiliates and determine the employee headcount of the borrower and its affiliates. Lenders are permitted to rely on borrowers' certifications.

5. **Question:** Are borrowers required to apply SBA's affiliation rules under 13 C.F.R. 121.301(f)?

**Answer:** Yes. Borrowers must apply the affiliation rules set forth in SBA's Interim Final Rule on Affiliation. A borrower must certify on the Borrower Application Form that the borrower is eligible to receive a PPP loan, and that certification means that the borrower is a small business concern as defined in section 3 of the Small Business Act (15 U.S.C. 632), meets the applicable SBA employee-based or revenue-based size standard, or meets the tests in SBA's alternative size standard, after applying the affiliation rules, if applicable. SBA's existing affiliation exclusions apply to the PPP, including, for example the exclusions under 13 CFR 121.103(b)(2).

6. **Question:** The affiliation rule based on ownership (13 C.F.R. 121.301(f)(1)) states that SBA will deem a minority shareholder in a business to control the business if the shareholder has the right to prevent a quorum or otherwise block action by the board of directors or shareholders. If a minority shareholder irrevocably gives up those rights, is it still considered to be an affiliate of the business?

**Answer:** No. If a minority shareholder in a business irrevocably waives or relinquishes any existing rights specified in 13 C.F.R. 121.301(f)(1), the minority shareholder would no longer be an affiliate of the business (assuming no other relationship that triggers the affiliation rules).

7. **Question:** The CARES Act excludes from the definition of payroll costs any employee compensation in excess of an annual salary of \$100,000. Does that exclusion apply to all employee benefits of monetary value?

**Answer:** No. The exclusion of compensation in excess of \$100,000 annually applies only to cash compensation, not to non-cash benefits, including:

- employer contributions to defined-benefit or defined-contribution retirement plans;
- payment for the provision of employee benefits consisting of group health care coverage, including insurance premiums; and
- payment of state and local taxes assessed on compensation of employees.

8. **Question:** Do PPP loans cover paid sick leave?

**Answer:** Yes. PPP loans covers payroll costs, including costs for employee vacation, parental, family, medical, and sick leave. However, the CARES Act excludes qualified sick and family leave wages for which a credit is allowed under sections 7001 and 7003 of the Families First Coronavirus Response Act (Public Law 116–127). Learn more about the Paid Sick Leave Refundable Credit [here](#).

9. **Question:** My small business is a seasonal business whose activity increases from April to June. Considering activity from that period would be a more accurate reflection of my business's operations. However, my small business was not fully ramped up on February 15, 2020. Am I still eligible?

**Answer:** In evaluating a borrower's eligibility, a lender may consider whether a seasonal borrower was in operation on February 15, 2020 or for an 8-week period between February 15, 2019 and June 30, 2019.

10. **Question:** What if an eligible borrower contracts with a third-party payer such as a payroll provider or a Professional Employer Organization (PEO) to process payroll and report payroll taxes?

**Answer:** SBA recognizes that eligible borrowers that use PEOs or similar payroll providers are required under some state registration laws to report wage and other data on

the Employer Identification Number (EIN) of the PEO or other payroll provider. In these cases, payroll documentation provided by the payroll provider that indicates the amount of wages and payroll taxes reported to the IRS by the payroll provider for the borrower's employees will be considered acceptable PPP loan payroll documentation. Relevant information from a Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers, attached to the PEO's or other payroll provider's Form 941, Employer's Quarterly Federal Tax Return, should be used if it is available; otherwise, the eligible borrower should obtain a statement from the payroll provider documenting the amount of wages and payroll taxes. In addition, employees of the eligible borrower will not be considered employees of the eligible borrower's payroll provider or PEO.

11. **Question:** May lenders accept signatures from a single individual who is authorized to sign on behalf of the borrower?

**Answer:** Yes. However, the borrower should bear in mind that, as the Borrower Application Form indicates, only an authorized representative of the business seeking a loan may sign on behalf of the business. An individual's signature as an "Authorized Representative of Applicant" is a representation to the lender and to the U.S. government that the signer is authorized to make the certifications, including with respect to the applicant and each owner of 20% or more of the applicant's equity, contained in the Borrower Application Form. Lenders may rely on that representation and accept a single individual's signature on that basis.

12. **Question:** I need to request a loan to support my small business operations in light of current economic uncertainty. However, I pleaded guilty to a felony crime a very long time ago. Am I still eligible for the PPP?

**Answer:** Yes. Businesses are only ineligible if an owner of 20 percent or more of the equity of the applicant is presently incarcerated, on probation, on parole; subject to an indictment, criminal information, arraignment, or other means by which formal criminal charges are brought in any jurisdiction; or, within the last five years, for any felony, has been convicted; pleaded guilty; pleaded nolo contendere; been placed on pretrial diversion; or been placed on any form of parole or probation (including probation before judgment).

13. **Question:** Are lenders permitted to use their own online portals and an electronic form that they create to collect the same information and certifications as in the Borrower Application Form, in order to complete implementation of their online portals?

**Answer:** Yes. Lenders may use their own online systems and a form they establish that asks for the same information (using the same language) as the Borrower Application Form. Lenders are still required to send the data to SBA using SBA's interface.

14. **Question:** What time period should borrowers use to determine their number of employees and payroll costs to calculate their maximum loan amounts?

**Answer:** In general, borrowers can calculate their aggregate payroll costs using data either from the previous 12 months or from calendar year 2019. For seasonal businesses, the applicant may use average monthly payroll for the period between February 15, 2019, or March 1, 2019, and June 30, 2019. An applicant that was not in business from February 15, 2019 to June 30, 2019 may use the average monthly payroll costs for the period January 1, 2020 through February 29, 2020.

Borrowers may use their average employment over the same time periods to determine their number of employees, for the purposes of applying an employee-based size standard. Alternatively, borrowers may elect to use SBA's usual calculation: the average number of employees per pay period in the 12 completed calendar months prior to the date of the loan application (or the average number of employees for each of the pay periods that the business has been operational, if it has not been operational for 12 months).

15. **Question:** Should payments that an eligible borrower made to an independent contractor or sole proprietor be included in calculations of the eligible borrower's payroll costs?

**Answer:** No. Any amounts that an eligible borrower has paid to an independent contractor or sole proprietor should be excluded from the eligible business's payroll costs. However, an independent contractor or sole proprietor will itself be eligible for a loan under the PPP, if it satisfies the applicable requirements.

16. **Question:** How should a borrower account for federal taxes when determining its payroll costs for purposes of the maximum loan amount, allowable uses of a PPP loan, and the amount of a loan that may be forgiven?

**Answer:** Under the Act, payroll costs are calculated on a gross basis without regard to (i.e., not including subtractions or additions based on) federal taxes imposed or withheld, such as the employee's and employer's share of Federal Insurance Contributions Act (FICA) and income taxes required to be withheld from employees. As a result, payroll costs are not reduced by taxes imposed on an employee and required to be withheld by the employer, but payroll costs do not include the employer's share of payroll tax. For example, an employee who earned \$4,000 per month in gross wages, from which \$500 in federal taxes was withheld, would count as \$4,000 in payroll costs. The employee would receive \$3,500, and \$500 would be paid to the federal government. However, the employer-side federal payroll taxes imposed on the \$4,000 in wages are excluded from payroll costs under the statute.<sup>3</sup>

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<sup>3</sup> The definition of "payroll costs" in the CARES Act, 15 U.S.C. 636(a)(36)(A)(viii), excludes "taxes imposed or withheld under chapters 21, 22, or 24 of the Internal Revenue Code of 1986 during the covered period," defined as February 15, 2020, to June 30, 2020. As described above, the SBA interprets this statutory exclusion to mean that payroll costs are calculated on a gross basis, without subtracting federal taxes that are imposed on the employee or withheld from employee wages. Unlike employer-side payroll taxes, such employee-side taxes are ordinarily expressed as a reduction in employee take-home pay; their exclusion from the definition of payroll costs means payroll costs should not be reduced based on taxes imposed on the employee or withheld from employee wages. This interpretation is consistent with the text of the statute and advances the legislative purpose of ensuring workers

17. **Question:** I filed or approved a loan application based on the version of the PPP Interim Final Rule published on April 2, 2020. Do I need to take any action based on the updated guidance in these FAQs?

**Answer:** No. Borrowers and lenders may rely on the laws, rules, and guidance available at the time of the relevant application. However, borrowers whose previously submitted loan applications have not yet been processed may revise their applications based on clarifications reflected in these FAQs.

18. **Question:** Are PPP loans for existing customers considered new accounts for FinCEN Rule CDD purposes? Are lenders required to collect, certify, or verify beneficial ownership information in accordance with the rule requirements for existing customers?

**Answer:** If the PPP loan is being made to an existing customer and the necessary information was previously verified, you do not need to re-verify the information.

Furthermore, if federally insured depository institutions and federally insured credit unions eligible to participate in the PPP program have not yet collected beneficial ownership information on existing customers, such institutions do not need to collect and verify beneficial ownership information for those customers applying for new PPP loans, unless otherwise indicated by the lender's risk-based approach to BSA compliance.<sup>4</sup>

19. **Question:** Do lenders have to use a promissory note provided by SBA or may they use their own?

**Answer:** Lenders may use their own promissory note or an SBA form of promissory note.

20. **Question:** The amount of forgiveness of a PPP loan depends on the borrower's payroll costs over an eight-week period; when does that eight-week period begin?

**Answer:** The eight-week period begins on the date the lender makes the first disbursement of the PPP loan to the borrower. The lender must make the first disbursement of the loan no later than ten calendar days from the date of loan approval.<sup>5</sup>

21. **Question:** Do lenders need a separate SBA Authorization document to issue PPP loans?

**Answer:** No. A lender does not need a separate SBA Authorization for SBA to guarantee a PPP loan. However, lenders must have executed SBA Form 2484 (the

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remain paid and employed. Further, because the reference period for determining a borrower's maximum loan amount will largely or entirely precede the period from February 15, 2020, to June 30, 2020, and the period during which borrowers will be subject to the restrictions on allowable uses of the loans may extend beyond that period, for purposes of the determination of allowable uses of loans and the amount of loan forgiveness, this statutory exclusion will apply with respect to such taxes imposed or withheld at any time, not only during such period.

<sup>4</sup> Questions 2 – 18 published April 6, 2020.

<sup>5</sup> Questions 19 – 20 published April 8, 2020.

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Lender Application Form for the Paycheck Protection Program)<sup>6</sup> to issue PPP loans and receive a loan number for each originated PPP loan. Lenders may include in their promissory notes for PPP loans any terms and conditions, including relating to amortization and disclosure, that are not inconsistent with Sections 1102 and 1106 of the CARES Act, the PPP Interim Final Rules and guidance, and SBA Form 2484.

22. **Question:** I am a non-bank lender that meets all applicable criteria of the PPP Interim Final Rule. Will I be automatically enrolled as a PPP lender? What criteria will SBA and the Treasury Department use to assess whether to approve my application to participate as a PPP lender?

**Answer:** We encourage lenders that are not currently 7(a) lenders to apply in order to increase the scope of PPP lending options and the speed with which PPP loans can be disbursed to help small businesses across America. We recognize that financial technology solutions can promote efficiency and financial inclusion in implementing the PPP. Applicants should submit SBA Form 3507 and the relevant attachments to [NFRLApplicationForPPP@sba.gov](mailto:NFRLApplicationForPPP@sba.gov). Submission of the SBA Form 3507 does not result in automatic enrollment in the PPP. SBA and the Treasury Department will evaluate each application from a non-bank or non-insured depository institution lender and determine whether the applicant has the necessary qualifications to process, close, disburse, and service PPP loans made with SBA's guarantee. SBA may request additional information from the applicant before making a determination.

23. **Question:** How do the \$10 million cap and affiliation rules work for franchises?

**Answer:** If a franchise brand is listed on the SBA Franchise Directory, each of its franchisees that meets the applicable size standard can apply for a PPP loan. (The franchisor does not apply on behalf of its franchisees.) The \$10 million cap on PPP loans is a limit per franchisee entity, and each franchisee is limited to one PPP loan.

Franchise brands that have been denied listing on the Directory because of affiliation between franchisor and franchisee may request listing to receive PPP loans. SBA will not apply affiliation rules to a franchise brand requesting listing on the Directory to participate in the PPP, but SBA will confirm that the brand is otherwise eligible for listing on the Directory.

24. **Question:** How do the \$10 million cap and affiliation rules work for hotels and restaurants (and any business assigned a North American Industry Classification System (NAICS) code beginning with 72)?

**Answer:** Under the CARES Act, any single business entity that is assigned a NAICS code beginning with 72 (including hotels and restaurants) and that employs not more than 500 employees per physical location is eligible to receive a PPP loan.

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<sup>6</sup> This requirement is satisfied by a lender when the lender completes the process of submitting a loan through the E-Tran system; no transmission or retention of a physical copy of Form 2484 is required.

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In addition, SBA's affiliation rules (13 CFR 121.103 and 13 CFR 121.301) do not apply to any business entity that is assigned a NAICS code beginning with 72 and that employs not more than a total of 500 employees. As a result, if each hotel or restaurant location owned by a parent business is a separate legal business entity, each hotel or restaurant location that employs not more than 500 employees is permitted to apply for a separate PPP loan provided it uses its unique EIN.

The \$10 million maximum loan amount limitation applies to each eligible business entity, because individual business entities cannot apply for more than one loan. The following examples illustrate how these principles apply.

Example 1. Company X directly owns multiple restaurants and has no affiliates.

- Company X may apply for a PPP loan if it employs 500 or fewer employees per location (including at its headquarters), even if the total number of employees employed across all locations is over 500.

Example 2. Company X wholly owns Company Y and Company Z (as a result, Companies X, Y, and Z are all affiliates of one another). Company Y and Company Z each own a single restaurant with 500 or fewer employees.

- Company Y and Company Z can each apply for a separate PPP loan, because each has 500 or fewer employees. The affiliation rules do not apply, because Company Y and Company Z each has 500 or fewer employees and is in the food services business (with a NAICS code beginning with 72).

Example 3. Company X wholly owns Company Y and Company Z (as a result, Companies X, Y, and Z are all affiliates of one another). Company Y owns a restaurant with 400 employees. Company Z is a construction company with 400 employees.

- Company Y is eligible for a PPP loan because it has 500 or fewer employees. The affiliation rules do not apply to Company Y, because it has 500 or fewer employees and is in the food services business (with a NAICS code beginning with 72).
- The waiver of the affiliation rules does not apply to Company Z, because Company Z is in the construction industry. Under SBA's affiliation rules, 13 CFR 121.301(f)(1) and (3), Company Y and Company Z are affiliates of one another because they are under the common control of Company X, which wholly owns both companies. This means that the size of Company Z is determined by adding its employees to those of Companies X and Y. Therefore, Company Z is deemed to have more than 500 employees, together with its affiliates. However, Company Z may be eligible to receive a PPP loan as a small business concern if it, together with Companies X and Y, meets SBA's other applicable size standards," as explained in FAQ #2.

25. **Question:** Does the information lenders are required to collect from PPP applicants regarding every owner who has a 20% or greater ownership stake in the applicant business (i.e., owner name, title, ownership %, TIN, and address) satisfy a lender's obligation to collect beneficial ownership information (which has a 25% ownership threshold) under the Bank Secrecy Act?



**Answer:**

For lenders with existing customers: With respect to collecting beneficial ownership information for owners holding a 20% or greater ownership interest, if the PPP loan is being made to an existing customer and the lender previously verified the necessary information, the lender does not need to re-verify the information. Furthermore, if federally insured depository institutions and federally insured credit unions eligible to participate in the PPP program have not yet collected such beneficial ownership information on existing customers, such institutions do not need to collect and verify beneficial ownership information for those customers applying for new PPP loans, unless otherwise indicated by the lender's risk-based approach to Bank Secrecy Act (BSA) compliance.

For lenders with new customers: For new customers, the lender's collection of the following information from all natural persons with a 20% or greater ownership stake in the applicant business will be deemed to satisfy applicable BSA requirements and FinCEN regulations governing the collection of beneficial ownership information: owner name, title, ownership %, TIN, address, and date of birth. If any ownership interest of 20% or greater in the applicant business belongs to a business or other legal entity, lenders will need to collect appropriate beneficial ownership information for that entity. If you have questions about requirements related to beneficial ownership, go to <https://www.fincen.gov/resources/statutes-and-regulations/cdd-final-rule>. Decisions regarding further verification of beneficial ownership information collected from new customers should be made pursuant to the lender's risk-based approach to BSA compliance.<sup>7</sup>

26. **Question:** SBA regulations require approval by SBA's Standards of Conduct Committee (SCC) for SBA Assistance, other than disaster assistance, to an entity, if its sole proprietor, partner, officer, director, or stockholder with a 10 percent or more interest is: a current SBA employee; a Member of Congress; an appointed official or employee of the legislative or judicial branch; a member or employee of an SBA Advisory Council or SCORE volunteer; or a household member of any of the preceding individuals. Do these entities need the approval of the SCC in order to be eligible for a PPP loan?

**Answer:** The SCC has authorized a blanket approval for PPP loans to such entities so that further action by the SCC is not necessary in the PPP program.

27. **Question:** SBA regulations require a written statement of no objection by the pertinent Department or military service before it provides any SBA Assistance, other than disaster loans, to an entity, if its sole proprietor, partner, officer, director, or stockholder with a 10 percent or more interest, or if a household member of any of the preceding individuals, is an employee of another Government Department or Agency having a grade of at least GS-13 or its equivalent. Does this requirement apply to PPP loans?

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<sup>7</sup> Questions 21 – 25 published April 13, 2020.

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**Answer:** No. The SCC has determined that a written statement of no objection is not required from another Government Department or Agency for PPP loans.

28. **Question:** Is a lender permitted to submit a PPP loan application to SBA through E-Tran before the lender has fulfilled its responsibility to review the required borrower documentation and calculation of payroll costs?

**Answer:** No. Before a lender submits a PPP loan through E-Tran, the lender must have collected the information and certifications contained in the Borrower Application Form and the lender must have fulfilled its obligations set forth in paragraphs 3.b.(i)-(iii) of the PPP Interim Final Rule. Please refer to the Interim Final Rule and FAQ #1 for more information on the lender's responsibility regarding confirmation of payroll costs.

Lenders who did not understand that these steps are required before submission to E-Tran need not withdraw applications submitted to E-Tran before April 14, 2020, but must fulfill lender responsibilities with respect to those applications as soon as practicable and no later than loan closing.<sup>8</sup>

29. **Question:** Can lenders use scanned copies of documents or E-signatures or E-consents permitted by the E-sign Act?

**Answer:** Yes. All PPP lenders may accept scanned copies of signed loan applications and documents containing the information and certifications required by SBA Form 2483 and the promissory note used for the PPP loan. Additionally, lenders may also accept any form of E-consent or E-signature that complies with the requirements of the Electronic Signatures in Global and National Commerce Act (P.L. 106-229).

If electronic signatures are not feasible, when obtaining a wet ink signature without in-person contact, lenders should take appropriate steps to ensure the proper party has executed the document.

This guidance does not supersede signature requirements imposed by other applicable law, including by the lender's primary federal regulator.<sup>9</sup>

30. **Question:** Can a lender sell a PPP loan into the secondary market?

**Answer:** Yes. A PPP loan may be sold into the secondary market at any time after the loan is fully disbursed. A secondary market sale of a PPP loan does not require SBA approval. A PPP loan sold into the secondary market is 100% SBA guaranteed. A PPP loan may be sold on the secondary market at a premium or a discount to par value.<sup>10</sup>

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<sup>8</sup> Questions 26 – 28 published April 14, 2020.

<sup>9</sup> Question 29 published April 15, 2020.

<sup>10</sup> Question 30 published April 17, 2020.

31. **Question:** Do businesses owned by large companies with adequate sources of liquidity to support the business's ongoing operations qualify for a PPP loan?

**Answer:** In addition to reviewing applicable affiliation rules to determine eligibility, all borrowers must assess their economic need for a PPP loan under the standard established by the CARES Act and the PPP regulations at the time of the loan application. Although the CARES Act suspends the ordinary requirement that borrowers must be unable to obtain credit elsewhere (as defined in section 3(h) of the Small Business Act), borrowers still must certify in good faith that their PPP loan request is necessary. Specifically, before submitting a PPP application, all borrowers should review carefully the required certification that “[c]urrent economic uncertainty makes this loan request necessary to support the ongoing operations of the Applicant.” Borrowers must make this certification in good faith, taking into account their current business activity and their ability to access other sources of liquidity sufficient to support their ongoing operations in a manner that is not significantly detrimental to the business. For example, it is unlikely that a public company with substantial market value and access to capital markets will be able to make the required certification in good faith, and such a company should be prepared to demonstrate to SBA, upon request, the basis for its certification.

Lenders may rely on a borrower's certification regarding the necessity of the loan request. Any borrower that applied for a PPP loan prior to the issuance of this guidance and repays the loan in full by May 7, 2020 will be deemed by SBA to have made the required certification in good faith.<sup>11</sup>

32. **Question:** Does the cost of a housing stipend or allowance provided to an employee as part of compensation count toward payroll costs?

**Answer:** Yes. Payroll costs includes all cash compensation paid to employees, subject to the \$100,000 annual compensation per employee limitation.

33. **Question:** Is there existing guidance to help PPP applicants and lenders determine whether an individual employee's principal place of residence is in the United States?

**Answer:** PPP applicants and lenders may consider IRS regulations (26 CFR § 1.121-1(b)(2)) when determining whether an individual employee's principal place of residence is in the United States.

34. **Question:** Are agricultural producers, farmers, and ranchers eligible for PPP loans?

**Answer:** Yes. Agricultural producers, farmers, and ranchers are eligible for PPP loans if: (i) the business has 500 or fewer employees, or (ii) the business fits within the revenue-based sized standard, which is average annual receipts of \$1 million.

Additionally, agricultural producers, farmers, and ranchers can qualify for PPP loans as a small business concern if their business meets SBA's "alternative size standard." The

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<sup>11</sup> Question 31 published April 23, 2020.

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“alternative size standard” is currently: (1) maximum net worth of the business is not more than \$15 million, and (2) the average net income after Federal income taxes (excluding any carry-over losses) of the business for the two full fiscal years before the date of the application is not more than \$5 million.

For all of these criteria, the applicant must include its affiliates in its calculations. [Link](#) to Applicable Affiliation Rules for the PPP.

**35. Question:** Are agricultural and other forms of cooperatives eligible to receive PPP loans?

**Answer:** As long as other PPP eligibility requirements are met, small agricultural cooperatives and other cooperatives may receive PPP loans.<sup>12</sup>

**36. Question:** To determine borrower eligibility under the 500-employee or other applicable threshold established by the CARES Act, must a borrower count all employees or only full-time equivalent employees?

**Answer:** For purposes of loan eligibility, the CARES Act defines the term employee to include “individuals employed on a full-time, part-time, or other basis.” A borrower must therefore calculate the total number of employees, including part-time employees, when determining their employee headcount for purposes of the eligibility threshold. For example, if a borrower has 200 full-time employees and 50 part-time employees each working 10 hours per week, the borrower has a total of 250 employees.

By contrast, for purposes of loan forgiveness, the CARES Act uses the standard of “full-time equivalent employees” to determine the extent to which the loan forgiveness amount will be reduced in the event of workforce reductions.<sup>13</sup>

**37. Question:** Do businesses owned by private companies with adequate sources of liquidity to support the business’s ongoing operations qualify for a PPP loan?

**Answer:** See response to FAQ #31.<sup>14</sup>

**38. Question:** Section 1102 of the CARES Act provides that PPP loans are available only to applicants that were “in operation on February 15, 2020.” Is a business that was in operation on February 15, 2020 but had a change in ownership after February 15, 2020 eligible for a PPP loan?

**Answer:** Yes. As long as the business was in operation on February 15, 2020, if it meets the other eligibility criteria, the business is eligible to apply for a PPP loan regardless of the change in ownership. In addition, where there is a change in ownership effectuated through a purchase of substantially all assets of a business that was in operation on

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<sup>12</sup> Questions 32 – 35 published April 24, 2020.

<sup>13</sup> Questions 36 published April 26, 2020.

<sup>14</sup> Question 37 published April 28, 2020.

February 15, the business acquiring the assets will be eligible to apply for a PPP loan even if the change in ownership results in the assignment of a new tax ID number and even if the acquiring business was not in operation until after February 15, 2020. If the acquiring business has maintained the operations of the pre-sale business, the acquiring business may rely on the historic payroll costs and headcount of the pre-sale business for the purposes of its PPP application, except where the pre-sale business had applied for and received a PPP loan. The Administrator, in consultation with the Secretary, has determined that the requirement that a business “was in operation on February 15, 2020” should be applied based on the economic realities of the business’s operations.

**39. Question:** Will SBA review individual PPP loan files?

**Answer:** Yes. In FAQ #31, SBA reminded all borrowers of an important certification required to obtain a PPP loan. To further ensure PPP loans are limited to eligible borrowers in need, the SBA has decided, in consultation with the Department of the Treasury, that it will review all loans in excess of \$2 million, in addition to other loans as appropriate, following the lender’s submission of the borrower’s loan forgiveness application. Additional guidance implementing this procedure will be forthcoming.

The outcome of SBA’s review of loan files will not affect SBA’s guarantee of any loan for which the lender complied with the lender obligations set forth in paragraphs III.3.b(i)-(iii) of the Paycheck Protection Program Rule (April 2, 2020) and further explained in FAQ #1.<sup>15</sup>

**40. Question:** Will a borrower’s PPP loan forgiveness amount (pursuant to section 1106 of the CARES Act and SBA’s implementing rules and guidance) be reduced if the borrower laid off an employee, offered to rehire the same employee, but the employee declined the offer?

**Answer:** No. As an exercise of the Administrator’s and the Secretary’s authority under Section 1106(d)(6) of the CARES Act to prescribe regulations granting de minimis exemptions from the Act’s limits on loan forgiveness, SBA and Treasury intend to issue an interim final rule excluding laid-off employees whom the borrower offered to rehire (for the same salary/wages and same number of hours) from the CARES Act’s loan forgiveness reduction calculation. The interim final rule will specify that, to qualify for this exception, the borrower must have made a good faith, written offer of rehire, and the employee’s rejection of that offer must be documented by the borrower. Employees and employers should be aware that employees who reject offers of re-employment may forfeit eligibility for continued unemployment compensation.

**41. Question:** Can a seasonal employer that elects to use a 12-week period between May 1, 2019 and September 15, 2019 to calculate its maximum PPP loan amount under the interim final rule issued by Treasury on April 27, 2020, make all the required certifications on the Borrower Application Form?

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<sup>15</sup> Questions 38 – 39 published April 29, 2020.

**Answer:** Yes. The Borrower Application Form requires applicants to certify that “The Applicant is eligible to receive a loan under the rules in effect at the time this application is submitted that have been issued by the Small Business Administration (SBA) implementing the Paycheck Protection Program.” On April 27, 2020, Treasury issued an interim final rule allowing seasonal borrowers to use an alternative base period for purposes of calculating the loan amount for which they are eligible under the PPP. An applicant that is otherwise in compliance with applicable SBA requirements, and that complies with Treasury’s interim final rule on seasonal workers, will be deemed eligible for a PPP loan under SBA rules. Instead of following the instructions on page 3 of the Borrower Application Form for the time period for calculating average monthly payroll for seasonal businesses, an applicant may elect to use the time period in Treasury’s interim final rule on seasonal workers.

42. **Question:** Do nonprofit hospitals exempt from taxation under section 115 of the Internal Revenue Code qualify as “nonprofit organizations” under section 1102 of the CARES Act?

**Answer:** Section 1102 of the CARES Act defines the term “nonprofit organization” as “an organization that is described in section 501(c)(3) of the Internal Revenue Code of 1986 and that is exempt from taxation under section 501(a) of such Code.” The Administrator, in consultation with the Secretary of the Treasury, understands that nonprofit hospitals exempt from taxation under section 115 of the Internal Revenue Code are unique in that many such hospitals may meet the description set forth in section 501(c)(3) of the Internal Revenue Code to qualify for tax exemption under section 501(a), but have not sought to be recognized by the IRS as such because they are otherwise fully tax-exempt under a different provision of the Internal Revenue Code.

Accordingly, the Administrator will treat a nonprofit hospital exempt from taxation under section 115 of the Internal Revenue Code as meeting the definition of “nonprofit organization” under section 1102 of the CARES Act if the hospital reasonably determines, in a written record maintained by the hospital, that it is an organization described in section 501(c)(3) of the Internal Revenue Code and is therefore within a category of organization that is exempt from taxation under section 501(a).<sup>16</sup> The hospital’s certification of eligibility on the Borrower Application Form cannot be made without this determination. This approach helps accomplish the statutory purpose of ensuring that a broad range of borrowers, including entities that are helping to lead the medical response to the ongoing pandemic, can benefit from the loans provided under the PPP.

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<sup>16</sup> This determination need not account for the ancillary conditions set forth in section 501(r) of the Internal Revenue Code and elsewhere associated with securing the tax exemption under that section. Section 501(r) states that a hospital organization shall not be treated as described in section 501(c)(3) unless it meets certain community health and other requirements. However, section 1102 of the CARES Act defines the term “nonprofit organization” solely by reference to section 501(c)(3), and section 501(r) does not amend section 501(c)(3). Therefore, for purposes of the PPP, the requirements of section 501(r) do not apply to the determination of whether an organization is “described in section 501(c)(3).”

As of May 13, 2020

This guidance is solely for purposes of qualification as a “nonprofit organization” under section 1102 of the CARES Act and related purposes of the CARES Act, and does not have any consequences for federal tax law purposes. Nonprofit hospitals should also review all other applicable eligibility criteria, including the *Interim Final Rules on Promissory Notes, Authorizations, Affiliation, and Eligibility* (April 28, 2020) regarding an important limitation on ownership by state or local governments. 85 FR 23450, 23451.<sup>17</sup>

43. **Question:** FAQ #31 reminded borrowers to review carefully the required certification on the Borrower Application Form that “[c]urrent economic uncertainty makes this loan request necessary to support the ongoing operations of the Applicant.” SBA guidance and regulations provide that any borrower who applied for a PPP loan prior to April 24, 2020 and repays the loan in full by May 7, 2020 will be deemed by SBA to have made the required certification in good faith. Is it possible for a borrower to obtain an extension of the May 7, 2020 repayment date?

**Answer:** SBA is extending the repayment date for this safe harbor to May 14, 2020. Borrowers do not need to apply for this extension. This extension will be promptly implemented through a revision to the SBA’s interim final rule providing the safe harbor. SBA intends to provide additional guidance on how it will review the certification prior to May 14, 2020.

44. **Question:** How do SBA’s affiliation rules at 13 C.F.R. 121.301(f) apply with regard to counting the employees of foreign and U.S. affiliates?

**Answer:** For purposes of the PPP’s 500 or fewer employee size standard, an applicant must count all of its employees and the employees of its U.S and foreign affiliates, absent a waiver of or an exception to the affiliation rules. 13 C.F.R. 121.301(f)(6). Business concerns seeking to qualify as a “small business concern” under section 3 of the Small Business Act (15 U.S.C. 632) on the basis of the employee-based size standard must do the same.<sup>18</sup>

45. **Question:** Is an employer that repays its PPP loan by the safe harbor deadline (May 14, 2020) eligible for the Employee Retention Credit?

**Answer:** Yes. An employer that applied for a PPP loan, received payment, and repays the loan by the safe harbor deadline (May 14, 2020) will be treated as though the employer had not received a covered loan under the PPP for purposes of the Employee Retention Credit. Therefore, the employer will be eligible for the credit if the employer is otherwise an eligible employer for purposes of the credit.<sup>19</sup>

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<sup>17</sup> Questions 40 – 42 published May 3, 2020.

<sup>18</sup> Questions 43 – 44 published May 5, 2020.

<sup>19</sup> Question 45 published May 6, 2020.

46. **Question:** How will SBA review borrowers' required good-faith certification concerning the necessity of their loan request?

**Answer:** When submitting a PPP application, all borrowers must certify in good faith that “[c]urrent economic uncertainty makes this loan request necessary to support the ongoing operations of the Applicant.” SBA, in consultation with the Department of the Treasury, has determined that the following safe harbor will apply to SBA’s review of PPP loans with respect to this issue: Any borrower that, together with its affiliates,<sup>20</sup> received PPP loans with an original principal amount of less than \$2 million will be deemed to have made the required certification concerning the necessity of the loan request in good faith.

SBA has determined that this safe harbor is appropriate because borrowers with loans below this threshold are generally less likely to have had access to adequate sources of liquidity in the current economic environment than borrowers that obtained larger loans. This safe harbor will also promote economic certainty as PPP borrowers with more limited resources endeavor to retain and rehire employees. In addition, given the large volume of PPP loans, this approach will enable SBA to conserve its finite audit resources and focus its reviews on larger loans, where the compliance effort may yield higher returns.

Importantly, borrowers with loans greater than \$2 million that do not satisfy this safe harbor may still have an adequate basis for making the required good-faith certification, based on their individual circumstances in light of the language of the certification and SBA guidance. SBA has previously stated that all PPP loans in excess of \$2 million, and other PPP loans as appropriate, will be subject to review by SBA for compliance with program requirements set forth in the PPP Interim Final Rules and in the Borrower Application Form. If SBA determines in the course of its review that a borrower lacked an adequate basis for the required certification concerning the necessity of the loan request, SBA will seek repayment of the outstanding PPP loan balance and will inform the lender that the borrower is not eligible for loan forgiveness. If the borrower repays the loan after receiving notification from SBA, SBA will not pursue administrative enforcement or referrals to other agencies based on its determination with respect to the certification concerning necessity of the loan request. SBA’s determination concerning the certification regarding the necessity of the loan request will not affect SBA’s loan guarantee.

47. **Question:** An SBA interim final rule posted on May 8, 2020 provided that any borrower who applied for a PPP loan and repays the loan in full by May 14, 2020 will be deemed by SBA to have made the required certification concerning the necessity of the loan request in good faith. Is it possible for a borrower to obtain an extension of the May 14, 2020 repayment date?

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<sup>20</sup> For purposes of this safe harbor, a borrower must include its affiliates to the extent required under the interim final rule on affiliates, 85 FR 20817 (April 15, 2020).



As of May 13, 2020

**Answer:** Yes, SBA is extending the repayment date for this safe harbor to May 18, 2020, to give borrowers an opportunity to review and consider FAQ #46. Borrowers do not need to apply for this extension. This extension will be promptly implemented through a revision to the SBA's interim final rule providing the safe harbor.<sup>21</sup>

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<sup>21</sup> Questions 46 – 47 published May 13, 2020.

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

## Quick Start User Guide

**1. MDE wanted a training resource for all MN charter board members that was consistent, that provided training on the key legal responsibilities of charter boards, and that was available online. While there are many good in person trainers, it is often difficult for boards to schedule or find trainers, especially those in greater Minnesota.**

**2. The website: [www.mncharterboard.com](http://www.mncharterboard.com)**

**3. Once you are entered into the system, your user name and password will be:**

User name: (your email)

PW: password

**4. There are about 14 or 15 courses right now, all in the required areas of employment, finance, and governance and those are the required areas for new board members and areas that existing board members probably need additional training.**

**5. Once a course is selected, the course structure is simple:**

a. A 6-9 minute video.

b. A slide show (with similar content to the video but can be done at a slower pace).

c. A school resource on the topic.

d. A quiz.

e. After successfully passing the quiz, you get a certificate that can document completion.

*All the resources are downloadable.*

**6. Take more courses!**

# Tesfa International School | 2020-2021 CALENDAR (Draft 5/07/2020)

- 3-14** Fall NWEA 3-6
- 10-14** Staff Work Days
- 17-21** Staff Work Days
- 20** Meet the Teacher
- 24** First Day of School
- 24-28** Kindergarten Camp

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

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

- 4** Return to School
- 11-22** Winter NWEA Window
- 18** [M.L. King Day](#)

- 7** Labor Day No School
- 8-18** Fall NWEA K-2

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

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

- 11** Family Night
- 12** No School
- 15** Presidents' Day

- 14** Fall Family Night
- 15-16** No School MEA

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

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

- 4** Evening Conferences
- 5** No School Conferences
- 22-26** MCA Reading
- 29-31** Spring Break

- 5** Evening Conferences
- 6** Afternoon Conferences
- 23-27** No School-Thanksgiving

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

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

- 1-2** Spring Break
- 26-30** MCA Math

- 7-18** Winter NWEA 3-6
- 18** Report Cards Mailed

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

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

- 3-7** MCA Science
- 3-7** Spring NWEA K-2
- 12-13** No School
- 20** Family Night
- 21** No School- Planning
- 27** Last Day for Students
- 28** Last Day for Staff

- Blue = First Day of School
- Red = No School
- Green = Staff Work Day
- Yellow = Family Night
- Aqua = Teacher Day

- 170 Student Days
- 175 Non-Licensed Staff Days
- 182 Licensed Staff Days

