

NOOR INTERNATIONAL ACADEMY

Regular Meeting Agenda

Date: Monday, September 26, 2022
Scheduled Time: 6:30 PM
Location: Noor International Academy
37412 Dequindre Road, Sterling Heights, MI 48310

OATH OF PUBLIC OFFICE – MRS. RAFEL RASHID

A. Call to Order

B. Approval of Agenda

C. Organizational Items

1. APPROVAL OF MEETING MINUTES OF AUGUST 29, 2022
2. PRESENTATION OF THE FINANCIAL AUDIT & REPORT 2021-22
3. APPROVAL OF RESPONSE TO MANAGEMENT LETTER
4. APPROVAL OF REVENUES & EXPENDITURES REPORTS OF AUGUST 31, 2022

D. Public Comment

E. Old Business

1. PRESENTATION OF NIA NEW BUILDING UPDATES
2. APPROVAL OF THE REVISED ELECTRONIC DEVICE POLICY RELATED TO STATEWIDE TESTING
3. ADOPTION OF AMENDED SCHEDULE OF BOARD OF DIRECTORS MEETINGS

F. New Business

1. REVIEW AND APPROVAL OF RFP BIDDING, BID COMMITTEE AND SELECTION OF VENDORS FOR LAW CARE AND SNOW REMOVAL SERVICES
2. APPROVAL OF AUTHORIZED ONLINE BANKING ACCESS
3. APPOINTMENT OF THE SCHOOL OFFICIAL EMERGENCY CONTACT WITH THE MICHIGAN STATE POLICE

G. Authorizer's Presentation/Discussion

H. Adjournment

*Individuals wishing to address the board of directors under Item D above are requested to sign in with the board secretary prior to the start of the meeting. Individual comments are limited to no more than two (2) minutes each and total time allowances not exceed 30 minutes. The board will not verbally respond to public comments but may follow up in the most appropriate and time-effective manner.

*Complaints or concerns requiring a Public Hearing shall first be addressed in writing and delivered to the board president at least five (5) days prior to the board meeting or such complaints or concerns shall not be heard by the board.

*This meeting is a meeting of the board of directors in public for the purpose of conducting the academy's business and is not to be considered a public community meeting. There is a time for public comment during the meeting as indicated on the agenda. *[Open Meetings Act, Public 267]*.



THE GOVERNOR JOHN ENGLER

CENTER FOR CHARTER SCHOOLS

CENTRAL MICHIGAN UNIVERSITY

OATH OF PUBLIC OFFICE

I solemnly swear or affirm that I will support the Constitution of the United States and the Constitution of this State, and that I will faithfully discharge the duties of the office of a member of the board of directors of a public school academy according to the best of my ability.

I understand that having taken the foregoing oath, I hereby signify my acceptance of public office.

Signature

Printed Name: _____ Date: _____

Academy Name: _____

Oath of Public Office Administered by:

Signature

Printed Name: _____ Date: _____

Title: _____

Role: (check one, or more as appropriate)

- ☐ Notary Public
- ☐ City Clerk
- ☐ County Clerk
- ☐ Township Clerk
- ☐ Village Clerk
- ☐ Clerk of Court
- ☐ Judge
- ☐ Justice of Supreme Court
- ☐ State Senator
- ☐ State Representative

NOTE: The Oath of Public Office shall be administered within sixty (60) days of your appointment, but prior to taking action at the next Board meeting. The Oath shall be administered by any of the following individuals: Notary Public, City Clerk, County Clerk, Township Clerk, Village Clerk, Clerk of Court, Judge or Justice of Supreme Court, State Senator or Representative. To ensure that your board will not experience disruption of service, please utilize an identified community member with the credentials identified above.

Please submit the completed Oath to The Governor John Engler Center for Charter Schools via Epicenter through your management team; fax it to (866) 254-0050; or email it to Info@TheCenterForCharters.org.

Rev. 08-21-2019

Noor International Academy

September 26, 2022

Call to Order by: _____

Call to Order Time: _____

MEMBERS ROLL CALL:

| Attendee Name | Present | Absent |
|--|--------------------------|--------------------------|
| President & Treasurer, Mr. Hassen Hijazi | <input type="checkbox"/> | <input type="checkbox"/> |
| Vice President, Ms. Sarah Chaar | <input type="checkbox"/> | <input type="checkbox"/> |
| Secretary, Mr. John Mdaihli | <input type="checkbox"/> | <input type="checkbox"/> |
| Director, Dr. Joumana Salamey | <input type="checkbox"/> | <input type="checkbox"/> |
| Director, Mrs. Rafel Rashid | <input type="checkbox"/> | <input type="checkbox"/> |

ALSO PRESENT:

Recognition/Acknowledgment by Board Member _____ that a quorum is present

B. APPROVAL OF AGENDA**THE AGENDA IS APPROVED AS WRITTEN.**

MOTION BY: _____ SECOND BY: _____

AYES: _____ NAYS: _____ ABSTAIN: _____

THE AGENDA IS REVISED AND APPROVED AS FOLLOWS:

MOTION BY: _____ SECOND BY: _____

AYES: _____ NAYS: _____ ABSTAIN: _____

Noor International Academy

37412 Dequindre Road
Sterling Heights, MI 48310

Meeting: 09/26/22 06:30 PM

Regular Meeting

Category: Meeting Minutes

DOC ID: 6755

RESOLUTION

| ✓ Vote Record - Resolution 6755 | | | | | | |
|---|-----------------|--|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as Amended <input type="checkbox"/> Defeated <input type="checkbox"/> Tabled <input type="checkbox"/> Withdrawn | | | Yes/Aye | No/Nay | Abstain | Absent |
| | Sarah Chaar | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Hassen Hijazi | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | John Mdaihli | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Joumana Salamey | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Rafel Rashid | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

The following preamble and resolution was offered by Member _____
and supported by Member _____:

APPROVAL OF MEETING MINUTES OF AUGUST 29, 2022

RESOLVED, that the attached minutes of the board meeting of August 29, 2022 as attached in Exhibit "A" have been reviewed and are hereby approved by the Board of Directors of Noor International Academy.

RESOLUTION DECLARED ADOPTED.

Secretary, Board of Directors**SECRETARY'S CERTIFICATION:**

I hereby certify that the foregoing is a true and complete copy of a resolution duly adopted by the Board of Directors of Noor International Academy, at its Regular Meeting held on September 26, 2022, at which a quorum was present and that the meeting was conducted and public notice was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of the meeting were kept and will be or have been made available as required by the Act.

Secretary, Board of Directors

MINUTES CERTIFICATION

Proposed Minutes Respectfully Submitted,



Board Secretary/Recording Secretary

08-29-2022

Date

Approved by Board Directors on _____

Board Secretary

Date

A copy of the meeting minutes are available for public inspection at the Academy located at 37412 Dequindre in the City of Sterling Heights, MI 48310 within 8 business days for proposed minutes and within 5 business days of approved minutes.

The Academy shall comply with subtitle A of Title II of the Americans with Disabilities Act of 1990, Public Law 101-336, 42 USC s 12101 et seq or any successor law. Should you require any specific accommodation(s), please contact Mrs. Nawal Hamadeh at 313- 598-3344 prior to the meeting.

MINUTES CERTIFICATION

Proposed Minutes Respectfully Submitted,

Board Secretary/Recording Secretary

Date

Approved by Board Directors on _____

Board Secretary

Date

A copy of the meeting minutes are available for public inspection at the Academy located at 37412 Dequindre in the City of Sterling Heights, MI 48310 within 8 business days for proposed minutes and within 5 business days of approved minutes.

The Academy shall comply with subtitle A of Title II of the Americans with Disabilities Act of 1990, Public Law 101-336, 42 USC s 12101 et seq or any successor law. Should you require any specific accommodation(s), please contact Mrs. Nawal Hamadeh at 313- 598-3344 prior to the meeting.

NOOR INTERNATIONAL ACADEMY

Regular Meeting Minutes

Date: Monday, August 29, 2022
Scheduled Time: 6:30 PM
Location: Noor International Academy
 37412 Dequindre Road, Sterling Heights, MI 48310

A. CALL TO ORDER BY MR. HASSEN HIJAZI

CALL TO ORDER TIME: 6:37 PM

ROLL CALL

| Attendee Name | Title | Status |
|-----------------|-----------------------|---------|
| Sarah Chaar | Vice President | Present |
| Hassen Hijazi | President & Treasurer | Present |
| John Mdaihli | Secretary | Present |
| Joumana Salamey | Director | Absent |

Also Present:

Dr. Ali Y. Bazzi, Mr. Haidar Nemer, Mr. Rami Hamadeh, and Mr. Ed Roth.

Recognition/Acknowledgment by Board Member Mr. Hassan Hijazi that a quorum is present

B. APPROVAL OF AGENDA

1. APPROVAL OF AGENDA

THE AGENDA IS APPROVED AS WRITTEN.

RESULT: ADOPTED [UNANIMOUS]
MOVER: Sarah Chaar, Vice President
SECONDER: John Mdaihli, Secretary
AYES: Chaar, Hijazi, Mdaihli
ABSENT: Salamey

C. Organizational Items

1. APPROVAL OF MEETING MINUTES OF JULY 20, 2022

RESOLVED THAT, the Board of Directors of Noor International Academy has reviewed, discussed and approved the Meeting Minutes of July 20, 2022.

RESULT: ADOPTED [UNANIMOUS]
MOVER: Sarah Chaar, Vice President
SECONDER: John Mdaihli, Secretary
AYES: Chaar, Hijazi, Mdaihli
ABSENT: Salamey

2. APPROVAL OF REVENUES & EXPENDITURES REPORTS OF JULY 31, 2022

*Individuals wishing to address the board of directors under Item D above are requested to sign in with the board secretary prior to the start of the meeting. Individual comments are limited to no more than two (2) minutes each and total time allowances not exceed 30 minutes. The board will not verbally respond to public comments but may follow up in the most appropriate and time-effective manner.

*Complaints or concerns requiring a Public Hearing shall first be addressed in writing and delivered to the board president at least five (5) days prior to the board meeting or such complaints or concerns shall not be heard by the board.

*This meeting is a meeting of the board of directors in public for the purpose of conducting the academy's business and is not to be considered a public community meeting. There is a time for public comment during the meeting as indicated on the agenda. [Open Meetings Act, Public 267].

RESOLVED THAT, the Board of Directors of Noor International Academy has reviewed, discussed and approved the presented Revenues and Expenditures Reports.

| | |
|------------------|-----------------------------|
| RESULT: | ADOPTED [UNANIMOUS] |
| MOVER: | Sarah Chaar, Vice President |
| SECONDER: | John Mdaihli, Secretary |
| AYES: | Chaar, Hijazi, Mdaihli |
| ABSENT: | Salamey |

3. PRESENTATION OF PUBLIC HEARING - INTERNET USE POLICY

PRESENTATION OF PUBLIC HEARING - INTERNET USE POLICY
The following preamble to adjourn regular Meeting was offered by Member Ms. Sarah Chaar and supported by Member Mr. John Mdaihli.

PUBLIC HEARING TO DISCUSS THE INTERNET USE POLICY:

PUBLIC PRESENT: Mr. Haidar Nemer, Mr. Rami Hamadeh, Dr. Ali Y. Bazzi and Dr. Ali Y. Bazzi.

PUBLIC COMMENTS: None

The following preamble to resume regular Meeting was offered by Member Ms. Sarah Chaar and supported by Member Mr. John Mdaihli.

| | |
|------------------|-----------------------------|
| RESULT: | ADOPTED [UNANIMOUS] |
| MOVER: | Sarah Chaar, Vice President |
| SECONDER: | John Mdaihli, Secretary |
| AYES: | Chaar, Hijazi, Mdaihli |
| ABSENT: | Salamey |

D. PUBLIC COMMENTS/OPEN FORUM

PUBLIC PRESENT:
Dr. Ali Y. Bazzi, Mr. Haidar Nemer, Mr. Rami Hamadeh, and Mr. Ed Roth.

PUBLIC COMMENTS/OPEN FORUM:
None.

E. Old Business

F. New Business

1. APPROVAL OF CONSTRUCTION BID PACKET / REQUEST FOR PROPOSAL AND COMMITTEE

RESOLVED THAT, the Board of Directors of Noor International Academy has reviewed, discussed and approved the Construction RFP and Bid Committee presented.

| | |
|------------------|-----------------------------|
| RESULT: | ADOPTED [UNANIMOUS] |
| MOVER: | Sarah Chaar, Vice President |
| SECONDER: | John Mdaihli, Secretary |
| AYES: | Chaar, Hijazi, Mdaihli |
| ABSENT: | Salamey |

2. APPROVAL OF ACCOUNTING MANUAL

RESOLVED THAT, the Board of Directors of Noor International Academy has reviewed, discussed and approved the 2022-2023 Accounting Manual.

RESULT: ADOPTED [UNANIMOUS]
MOVER: Sarah Chaar, Vice President
SECONDER: John Mdaihli, Secretary
AYES: Chaar, Hijazi, Mdaihli
ABSENT: Salamey

3. APPROVAL OF THE STAFF HANDBOOK

RESOLVED THAT, the Board of Directors of Noor International Academy has reviewed, discussed and approved the 2022-2023 Staff Handbook (OPM).

RESULT: ADOPTED [UNANIMOUS]
MOVER: Sarah Chaar, Vice President
SECONDER: John Mdaihli, Secretary
AYES: Chaar, Hijazi, Mdaihli
ABSENT: Salamey

4. APPROVAL OF BOARD CORRESPONDING AGENT

RESOLVED THAT, the Board of Directors of Noor International Academy has reviewed, discussed and approved the Board Corresponding Agent.

RESULT: ADOPTED [UNANIMOUS]
MOVER: Sarah Chaar, Vice President
SECONDER: John Mdaihli, Secretary
AYES: Chaar, Hijazi, Mdaihli
ABSENT: Salamey

5. APPROVAL OF FY23 IDEA FLOWTHROUGH AGREEMENT WITH MISD

RESOLVED THAT, the Board of Directors of Noor International Academy has reviewed, discussed and approved the 2022-2023 IDEA Flowthrough Agreement.

RESULT: ADOPTED [UNANIMOUS]
MOVER: Sarah Chaar, Vice President
SECONDER: John Mdaihli, Secretary
AYES: Chaar, Hijazi, Mdaihli
ABSENT: Salamey

6. REVIEW AND APPROVAL OF RFP, BID COMMITTEE, AND SELECTION OF DEMOLITION SERVICES VENDOR

RESOLVED THAT, the Board of Directors of Noor International Academy has reviewed, discussed and approved the Demolition Services RFP, Bid Committee, and selected vendor(s).

| | |
|------------------|-----------------------------|
| RESULT: | ADOPTED [UNANIMOUS] |
| MOVER: | Sarah Chaar, Vice President |
| SECONDER: | John Mdaihli, Secretary |
| AYES: | Chaar, Hijazi, Mdaihli |
| ABSENT: | Salamey |

7. APPROVAL OF INTERNET USE POLICY

RESOLVED THAT, the Board of Directors of Noor International Academy has reviewed, discussed and approved the Internet Use Policy.

| | |
|------------------|-----------------------------|
| RESULT: | ADOPTED [UNANIMOUS] |
| MOVER: | Sarah Chaar, Vice President |
| SECONDER: | John Mdaihli, Secretary |
| AYES: | Chaar, Hijazi, Mdaihli |
| ABSENT: | Salamey |

G. AUTHORIZER'S PRESENTATION/DISCUSSION

AUTHORIZER'S PRESENTATION/DISCUSSION:

- CMU held its Annual Conference. Hundreds of people attended.
- Big topic was COVID and its impact on learning.
- Data is starting to stabilize across CMU schools in reference to COVID's impact on schools.
- Testing will continue in fall to spring 2023 via NWEA.
- NIA Data was shared at last Board Meeting.
- Charter School Educator Award: Teachers who would like to gain their Master's Degree can do so and CMU pays 50% of tuition.
- Ibrahim Hamza submitted an application for NIA's Board Member. However, there are no Board openings at this time at NIA. Ed met with him and had a great conversation with him.

H. ADJOURNMENT

| | |
|--------------|-------------------------|
| Motioned By | <u>Ms. Sarah Chaar</u> |
| Supported By | <u>Mr. John Mdaihli</u> |

BE IT RESOLVED THAT the meeting be adjourned.
Meeting Adjourned at {7:20 PM}.

Noor International Academy

37412 Dequindre Road
Sterling Heights, MI 48310

Meeting: 09/26/22 06:30 PM

Regular Meeting

Category: Annual Audit

DOC ID: 6760

RESOLUTION

| ✓ Vote Record - Resolution 6760 | | | | | | |
|---|-----------------|--|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as Amended <input type="checkbox"/> Defeated <input type="checkbox"/> Tabled <input type="checkbox"/> Withdrawn | | | Yes/Aye | No/Nay | Abstain | Absent |
| | Sarah Chaar | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Hassen Hijazi | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | John Mdaihli | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Joumana Salamey | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Rafel Rashid | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

The following preamble and resolution was offered by Member _____
and supported by Member _____:

PRESENTATION OF THE FINANCIAL AUDIT & REPORT 2021-22

The Board members have been presented with the Financial Audit & Report, prepared by Wilkerson & Associates, P.C. (The Auditor), and have reviewed the Financial Audit & Report as attached and made part hereof Exhibit "A".

RESOLUTION DECLARED ADOPTED.

Secretary, Board of Directors**SECRETARY'S CERTIFICATION:**

I hereby certify that the foregoing is a true and complete copy of a resolution duly adopted by the Board of Directors of Noor International Academy, at its Regular Meeting held on September 26, 2022, at which a quorum was present and that the meeting was conducted and public notice was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of the meeting were kept and will be or have been made available as required by the Act.

Secretary, Board of Directors

**NOOR INTERNATIONAL
ACADEMY**

**Financial Report
with Supplemental Information
June 30, 2022**

Attachment: NOOR- FINANCIAL REPORT 092022 (6760 : PRESENTATION OF THE FINANCIAL AUDIT & REPORT 2021-22)

NOOR INTERNATIONAL ACADEMY

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Wilkerson & Associate P.C.

CERTIFIED PUBLIC ACCOUNTANTS

3 PARKLANE BLVD. SUITE 612
DEARBORN, MICHIGAN 48126
313-982-4340 FAX 313-982-4342

LARRY WILKERSON, C.P.A.
THOMAS E. WILKERSON, C.P.A.

Independent Auditor's Report

To the Board of Directors of
Noor International Academy

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining information of Noor International Academy (the 'Academy'), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Academy's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Noor International Academy as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Academy, and meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Management's Responsibility for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Academy's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Attachment: NOOR- FINANCIAL REPORT 092022 (6760 : PRESENTATION OF THE FINANCIAL AUDIT & REPORT 2021-22)

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we

- exercise professional judgement and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Academy's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements is required by the Government Auditing Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Noor International Academy's basic financial statements. The nonmajor funds combining statement of revenues, expenditures, and changes in fund balances – special revenue funds is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The nonmajor funds combining statement of revenues, expenditures, and changes in fund balances, statement of revenue and expenditures – budget and actual are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applies in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the nonmajor funds combining statement of revenues, expenditures, and changes in fund balances, statement of revenue and expenditures – budget and actual are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2022, on our consideration of Noor International Academy's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Noor International Academy's internal control over financial reporting and compliance.

Wilkerson & Associate PC

Dearborn, Michigan
August 31, 2022

Wilkerson & Associate P.C.

CERTIFIED PUBLIC ACCOUNTANTS

3 PARKLANE BLVD. SUITE 612
DEARBORN, MICHIGAN 48126
313-982-4340 FAX 313-982-4342

LARRY WILKERSON, C.P.A.
THOMAS E. WILKERSON, C.P.A.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of
Noor International Academy

We have audited the financial statements of Noor International Academy as of and for the year ended June 30, 2022, and have issued our report thereon dated August 31, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Noor International Academy is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Noor International Academy's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Noor International Academy's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Noor International Academy's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Members: A.I.C.P.A. and M.I C.P.A.

To the Board of Directors of
Noor International Academy

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Noor International Academy's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended for the information and use of the Board of Directors, management and the Michigan Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

Wilkerson & Associate PC

August 31, 2022

Noor International Academy

37412 Dequindre Road
Sterling Heights, Michigan, 48310

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2022

This section of Noor International Academy's (the Academy) annual financial report presents discussion and analysis of the Noor International Academy's financial performance during the year ended June 30, 2022. It should be read in conjunction with the Academy's financial statements, which immediately follow this section.

The Academy is required to implement the provisions of Governmental Accounting Standards Board Statement No. 34 (GASB No. 34) in its financial statement presentation. This accounting standard requires the reporting of two types of financial statements: Government-Wide Financial Statements and Fund Financial Statements.

The financial report is only one measure of an Academy's viability. An Academy's goal is to provide educational services to the students, not to generate profits as commercial entities do. Consideration should also be given to other non-financial factors, such as the quality of the education provided and safety of the schools, in the assessment of the overall health of a school's district.

Government-Wide Financial Statements

The government-wide financial statements provide information about the activities of the Academy as a whole, presenting both an aggregate view of the Academy's finances and a long-term view of those finances. Government-wide financial statements are presented on a full accrual basis, which is the primary accounting method, used in private industry. The Statement of Net Position reports all the Academy's assets regardless if they are available for current use or legally restricted, and all of its liabilities, both short-term and long-term. The Statement of Activities reports all of the Academy's revenues and expenses by type of activity.

Fund Financial Statements

The Academy segregates resources and activities in separate funds (or entities); each used for a specific purpose to facilitate accountability for those resources. The Fund Financial Statements provide a detailed short-term view of the operations of a School District's various fiscal components, not a long-term view of the School District's as a whole. It provides information as to the amount of financial resources that can be spent in the near future to finance programs. It also provides information about the School District's most significant Fund - the General Fund (the Academy's principal operating Fund) and its non-major funds, which are grouped together and presented as Other Governmental Funds. The Academy's non-major funds are the Food Service Fund the Fiduciary Fund. Fund financial statements are presented on a modified accrual basis. Only those assets that are measurable and currently available

are reported. Liabilities are recognized to the extent that they can be paid using current financial resources.

The School District as a Whole

As discussed above, the Statement of Net Position provides information of the Academy as a whole. Table 1 provides a summary of Noor International Academy's net position as of June 30, 2022.

Table 1-Summary of Noor International Academy's Net Position

| | Governmental Activities (in thousands) | |
|--|---|--------------------------|
| | <u>2022</u> | <u>2021</u> |
| <u>Assets</u> | | |
| Current and Other Assets | \$ 1,456.2 | \$ 1,380.5 |
| Capital Assets - Net of Accumulated Depreciation | <u>2,515.3</u> | <u>1,268.2</u> |
| Total Assets | 3,885.5 | 2,648.7 |
| <u>Liabilities</u> | | |
| Current Liabilities | 232.8 | 213.3 |
| Long-Term Liabilities | <u>1,980.6</u> | <u>1,042.2</u> |
| Total Liabilities | 2,213.4 | 1,255.5 |
| <u>Net Position</u> | | |
| Invested in Capital Assets | 534.8 | 226.1 |
| Unrestricted | <u>1,137.3</u> | <u>1,167.1</u> |
| Total Net Position | <u>\$ 1,672.1</u> | <u>\$ 1,393.2</u> |

Net position at year end was \$1,672,124. The Academy's net investments in Capital Assets were \$534,782. The \$1,137,342 in unrestricted net position represents the cumulative operating results for the year ended June 30, 2022 and all prior years.

The Academy's total net position increased by \$278,923 during the fiscal year ended June 30, 2022 (please refer to Table 2 below). The cost to operate the Academy's programs was \$1,787,758. Partially funding these programs were charges for services and grant revenues totaling \$426,758. The remaining costs of the Academy's governmental activities were funded by general revenues, primarily State Aid totaling \$1,545,200 and other local revenue \$94,723.

Table 2 – Summary of the Statement of Activities

| | Governmental Activities (in thousands) | |
|--|---|--------------------------|
| | <u>2022</u> | <u>2021</u> |
| <u>Revenues</u> | | |
| Program Revenues: | | |
| Charges for Services | \$ - | \$ 0.9 |
| Federal Grants and Contributions | 426.8 | 401.2 |
| General Revenues: | | |
| State Aid - All Sources | 1,545.2 | 1,629.5 |
| Other Revenue | 94.7 | 89.3 |
| Total Revenues | <u>\$ 2,066.7</u> | <u>\$ 2,120.9</u> |
| <u>Function/Program Expenses</u> | | |
| Instruction and Instructional Staff Services | \$ 943.9 | \$ 818.3 |
| Support Services | 47.7 | 50.8 |
| General, Executive and School Administration | 318.2 | 314.5 |
| Food Services | 79.2 | 76.7 |
| Business Support Services | 11.8 | 8.4 |
| Operations & Maintenance and Other Expenses | 387.0 | 373.8 |
| Total Expenses | <u>\$ 1,787.8</u> | <u>\$ 1,642.5</u> |
| Increase (Decrease) in Net Position | 278.9 | 478.4 |
| Net Position - Beginning of Year | <u>1,393.2</u> | <u>914.8</u> |
| Net Position - End of Year | <u>\$ 1,672.1</u> | <u>\$ 1,393.2</u> |

State of Michigan Aid, Unrestricted

The State of Michigan aid, unrestricted is determined by the following variables:

- Per student, foundation allowance: annually, the State of Michigan sets the per student foundation allowance. The Academy's foundation allowance was \$8,700 per student for the 2021-2022 school year.
- Student Enrollment: The Academy's student enrollment for the fall count of 2021-2022 was 176 students. To calculate total state aid to be provided by the foundation allowance, a blend of 90% of current year fall count and 10% of the previous year winter count is multiplied by the Academy's foundation allowance.

Subsequent to year-end, the preliminary student enrollment for 2022-2023 indicates that the 2022 Fall student enrollment is approximately 172 students.

Capital Assets

At June 30, 2022, Noor International Academy had an investment in capital assets, net of accumulated depreciation of \$2,515,340 (please refer to Table 3 below). This includes Building, Computers, Software, Furniture and Other Equipment.

Capital assets purchased or acquired are capitalized at cost. The Academy's capitalization policy is individual amounts exceeding \$1,000.

Depreciation on all assets is provided on the straight-line basis over the estimated useful lives of the assets. Total depreciation expense for the year was \$66,945.

Table 3 – Capital Assets

| <u>Description</u> | <u>June 30, 2022</u> | <u>June 30, 2021</u> |
|---------------------------------|-----------------------------|-----------------------------|
| Building | \$ 2,682,143 | \$ 1,375,909 |
| Computer Equipment | 236,577 | 228,753 |
| Furniture & Equipment | <u>71,761</u> | <u>71,761</u> |
| Total Capital Assets | 2,990,481 | 1,676,423 |
| (Less Accumulated Depreciation) | <u>(475,141)</u> | <u>(408,196)</u> |
| Net Capital Assets | <u>\$ 2,515,340</u> | <u>\$ 1,268,227</u> |

Debt

In May 2018, the Academy purchased the school building in which it had been leasing. The principal balance of the loan was \$1,147,500 to be repaid over a twenty-year period. At the end of June 30, 2022, the Academy had \$993,058 in debt outstanding, due to the purchase of the building. The fixed annual interest rate is 5% for the first five years. On the conversion date, the interest rate shall reprice and reset to a fixed annual rate equal to 2.75% above the weekly average yield on five year U.S. Treasury securities. In addition, in March 2022, the Academy purchased another building to begin construction on a new school building. The principal balance of the loan was \$987,500 to be repaid at the end of a two year period. The fixed annual interest rate is 4% for two years with monthly accrued interest only payments due.

The current repayment schedule is as follows:

Table 4 - Debt

| <u>Period</u> | <u>Principal Amounts</u> | <u>Interest Amount</u> | <u>Total Debt Service</u> |
|----------------------|-------------------------------------|-----------------------------------|--------------------------------------|
| 2022-2023 | 41,752 | 49,861 | 91,613 |
| 2023-2024 | 21,616 | 24,191 | 45,807 |
| 2024-Beyond | 1,917,190 | - | 1,917,190 |
| TOTAL | \$ 1,980,558 | \$ 74,052 | \$ 2,054,610 |

The School District's Funds

As mentioned above, the Academy uses funds to segregate and account for resources and activities that are used for specific purposes. At June 30, 2022 the Academy's Governmental Fund had a combined balance of \$1,091,302, a decrease of \$71,317 from June 30, 2021. The contributions of each individual fund are:

General Fund:

The ending balance of the General Fund, the principal operating fund of the Academy, decreased by \$93,059 at June 30, 2022 to \$999,607 from \$1,092,666 at June 30, 2021. The decrease is primarily attributable to the purchase of the new building. The fund balance of the General Fund is available to fund costs related to school operations.

Other Governmental Funds:

The School District's non-major fund – Food Service Fund, is presented in this category. At June 30, 2022 the Food Service Fund, increased by \$21,742 at June 30, 2022 to \$91,695 from \$69,953 at June 30, 2021.

The School District's other non-major fund – Custodial Fund, is a fiduciary fund that is used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. The School District maintains custodial funds to hold assets as an agent in a trustee capacity for various classes, clubs, and student activities. The fund balance in the Custodial Fund at June 30, 2022 was \$3,450.

General Fund Budgetary Highlights

Over the course of the year, the Academy amends its budget as it attempts to deal with unexpected changes in revenues and expenditures. State law requires that school districts periodically amend their budgets to ensure that expenditures do not exceed appropriations. During the year, the Academy revised its budget in response to and / or in anticipation of changing operating conditions. The Academy had three budget amendments during the year that were approved by the Board of Directors of Noor International Academy. The final Budget was adopted in June 2022. (A schedule showing the Academy's Original Budget, Final Budget, and actual results for the General Fund is provided in the Required Supplemental Information section of these Financial Statements).

The majority of the School Districts revenue is based on student enrollment. For the fiscal year 2021-2022, it received approximately \$8,700 per pupil from the State of Michigan. The original budget, which was completed at the end of the prior fiscal year, reflected certain assumptions for enrollment, grant funding, staffing and other expenditures. The June 2022 amended (Final) budget reflected actual enrollment based on the pupil count and a revised estimate of federally approved grant funding, operating expenditures based on the revised revenues estimate were updated accordingly. The actual ending fund balance met expectations.

Final Budget vs. Actual

| <u>Revenues:</u> | <u>Final Budget</u> | <u>Actual</u> |
|-------------------------|----------------------------|----------------------|
| 2012 - 2013 | \$ 1,187,248 | \$ 1,199,711 |
| 2013 - 2014 | 1,353,222 | 1,424,944 |
| 2014 - 2015 | 1,628,493 | 1,638,402 |
| 2015 - 2016 | 1,910,491 | 1,918,614 |
| 2016 - 2017 | 1,951,187 | 1,942,999 |
| 2017 - 2018 | 1,927,999 | 1,888,710 |
| 2018 - 2019 | 1,706,087 | 1,640,140 |
| 2019 - 2020 | 1,750,821 | 1,642,172 |
| 2020 - 2021 | 2,021,184 | 1,969,773 |
| 2021 - 2022 | 2,081,379 | 1,924,214 |

| <u>Expenditures:</u> | <u>Final Budget</u> | <u>Actual</u> |
|-----------------------------|----------------------------|----------------------|
| 2012 - 2013 | \$ 1,163,452 | \$ 1,066,765 |
| 2013 - 2014 | 1,265,341 | 1,216,035 |
| 2014 - 2015 | 1,606,910 | 1,529,717 |
| 2015 - 2016 | 1,826,563 | 1,668,350 |
| 2016 - 2017 | 1,969,809 | 1,887,585 |
| 2017 - 2018 | 2,176,725 | 2,045,949 |
| 2018 - 2019 | 1,686,464 | 1,553,727 |
| 2019 - 2020 | 1,712,320 | 1,535,416 |
| 2020 - 2021 | 1,975,303 | 1,580,878 |
| 2021 - 2022 | 2,175,168 | 2,017,273 |

Economic Factors affecting Next Year's Budgets

Our elected officials and administration consider many factors when setting the Academy's 2023 fiscal year budget. One of the most important factors affecting the budget is our student count. The State foundation revenue is determined by multiplying the blended student count by the foundation allowance per pupil. The membership blend of 90% of current year fall count and 10% of the previous year winter count is multiplied by the Academy's foundation allowance. The 2023 budget was adopted in May 2022, based on an estimate of students that will be enrolled in September 2022. Approximately 96% of total General Fund revenue is from the foundation allowance. As a result, Academy funding is heavily dependent on the State's ability to fund local school operations. Based on early enrollment data at the start of the 2022-2023 school year, we anticipate that the fall student count will be close to the estimates used in creating the 2022 budget. Once the final student count and related per pupil funding is validated, State law requires the Academy to amend the budget if actual Academy's resources are not sufficient to fund original appropriations.

Since the Academy's revenue is heavily dependent on State funding and the health of the State's School Aid Fund, the actual revenue received depends on the State's ability to collect revenues to fund its appropriation to local school districts. The State periodically holds a revenue-estimating conference to estimate revenues.

Contacting the District's Management

This Financial report is intended to provide our parents and investors with a general overview of the Academy's finances and to show the Academy's accountability for the money it receives. If you have any question about this report or need additional information, we welcome you to contact the business office.

NOOR INTERNATIONAL ACADEMY
STATEMENT OF NET POSITION
JUNE 30, 2022

| | Governmental Activities |
|---|------------------------------------|
| ASSETS | |
| Cash | \$ 930,510 |
| Receivables | 357,200 |
| Prepaid cost and deposits | 82,451 |
| Capital assets, net of accumulated depreciation | <u>2,515,340</u> |
| TOTAL ASSETS | 3,885,501 |
| LIABILITIES | |
| Accounts payable | 90,860 |
| Accrued liabilities | 138,509 |
| Other current liabilities | 3,450 |
| Long-term liabilities: | |
| Long-term liabilities, due within one year | 41,752 |
| Long-term liabilities, due after one year | <u>1,938,806</u> |
| TOTAL LIABILITIES | 2,213,377 |
| NET POSITION | |
| Invested in capital assets, net of related debt | 534,782 |
| Unrestricted | <u>1,137,342</u> |
| TOTAL NET POSITION | <u>\$ 1,672,124</u> |

See accompanying notes to the financial statements

**NOOR INTERNATIONAL ACADEMY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

| Functions/Programs | Expenses | Program Revenues | | Governmental Activities |
|---|---------------------|----------------------|------------------------------------|--|
| | | Charges for Services | Operating Grants and Contributions | Net (Expense) Revenues and Changes in Net Assets |
| Governmental Activities | | | | |
| Instruction | \$ 809,686 | \$ - | \$ 325,993 | \$ (483,693) |
| Supporting Services | | | | |
| Pupil support services | 47,685 | - | - | (47,685) |
| Instructional support services | 134,235 | - | - | (134,235) |
| General administration | 283,730 | - | - | (283,730) |
| School administration | 34,467 | - | - | (34,467) |
| Business support services | 11,773 | - | - | (11,773) |
| Operations and maintenance | 154,815 | - | - | (154,815) |
| Pupil transportation services | 193 | - | - | (193) |
| Central support services | 106,141 | - | - | (106,141) |
| Food services | 79,191 | - | 100,765 | 21,574 |
| Community activities | 6,282 | - | - | (6,282) |
| Interest on long term debt | 52,615 | - | - | (52,615) |
| Depreciation (unallocated) | 66,945 | - | - | (66,945) |
| Total Governmental Activities | <u>\$ 1,787,758</u> | <u>\$ -</u> | <u>\$ 426,758</u> | (1,361,000) |
| General Revenues | | | | |
| State aid - not restricted to specific purposes | | | | 1,545,200 |
| Other local sources | | | | <u>94,723</u> |
| Total General Revenues | | | | <u>1,639,923</u> |
| Change in Net Position | | | | 278,923 |
| Net Position - July 1, 2021 | | | | <u>1,393,201</u> |
| Net Position - June 30, 2022 | | | | <u>\$ 1,672,124</u> |

Attachment: NOOR- FINANCIAL REPORT 092022 (6760 : PRESENTATION OF THE FINANCIAL AUDIT & REPORT 2021-22)

See accompanying notes to the financial statements

**NOOR INTERNATIONAL ACADEMY
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022**

| | General Fund | Other Nonmajor Governmental Funds | Total Governmental Funds |
|---|-------------------------|--|---|
| ASSETS | | | |
| Cash-unrestricted | \$ 927,060 | \$ - | \$ 927,060 |
| Cash-restricted | 3,450 | - | 3,450 |
| Due from other governmental units | 350,422 | 6,778 | 357,200 |
| Due from other funds | - | 86,010 | 86,010 |
| Prepaid cost and deposits | 82,451 | - | 82,451 |
| TOTAL ASSETS | \$ 1,363,383 | \$ 92,788 | \$ 1,456,171 |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities | | | |
| Accounts payable | 90,860 | - | 90,860 |
| Due to other funds | 89,460 | - | 89,460 |
| Accrued expenditures | 137,416 | 1,093 | 138,509 |
| Deferred revenue | 46,040 | - | 46,040 |
| TOTAL LIABILITIES | 363,776 | 1,093 | 364,869 |
| Fund Balances | | | |
| Non-Spendable Fund Balance: | | | |
| Prepaid cost and deposits | 82,451 | - | 82,451 |
| Assigned Fund Balance: | | | |
| Assigned fund balance | 503,393 | - | 503,393 |
| Unrestricted Fund Balance: | | | |
| Unassigned fund balance | 413,763 | 91,695 | 505,458 |
| TOTAL FUND BALANCE | 999,607 | 91,695.00 | 1,091,302 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 1,363,383 | \$ 92,788 | \$ 1,456,171 |

See accompanying notes to the financial statements

NOOR INTERNATIONAL ACADEMY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022

Total Fund Balances - Governmental Funds \$ 1,091,302

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, not reported as assets in governmental funds

| | | | |
|--------------------------|----|------------------|-----------|
| Cost of capital assets | \$ | 2,990,481 | |
| Accumulated depreciation | | <u>(475,141)</u> | 2,515,340 |

Grants and other receivables that are collected after year end, such that they are not available to pay bills outstanding as of year end, are not recognized in the funds. 46,040

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds: (1,980,558)

Total Net Position - Governmental Activities \$ 1,672,124

Attachment: NOOR- FINANCIAL REPORT 092022 (6760 : PRESENTATION OF THE FINANCIAL AUDIT & REPORT 2021-22)

See accompanying notes to the financial statements

NOOR INTERNATIONAL ACADEMY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

| | <u>General Fund</u> | <u>Nonmajor Funds</u> | <u>Total Governmental Funds</u> |
|--|---------------------|---------------------------|-------------------------------------|
| Revenues | | | |
| Local sources | \$ 2,186 | \$ - | \$ 2,186 |
| State sources | 1,545,032 | 168 | 1,545,200 |
| Federal sources | 284,459 | 100,765 | 385,224 |
| Incoming transfers and other transactions | 92,537 | - | 92,537 |
| Total governmental fund revenues | <u>1,924,214</u> | <u>100,933</u> | <u>2,025,147</u> |
| Expenditures | | | |
| Instructional services | 809,686 | - | 809,686 |
| Supporting services: | | | |
| Pupil support services | 47,685 | - | 47,685 |
| Instructional support services | 142,059 | - | 142,059 |
| General administration | 283,730 | - | 283,730 |
| School administration | 34,467 | - | 34,467 |
| Business support services | 11,773 | - | 11,773 |
| Operations and maintenance | 154,815 | - | 154,815 |
| Pupil transportation services | 193 | - | 193 |
| Central support services | 106,141 | - | 106,141 |
| Food services | - | 79,191 | 79,191 |
| Community activities | 6,282 | - | 6,282 |
| Facilities acquisition, construction & improvement | 318,734 | - | 318,734 |
| Debt service | 101,708 | - | 101,708 |
| Total governmental fund expenditures | <u>2,017,273</u> | <u>79,191</u> | <u>2,096,464</u> |
| Excess (deficiency) of revenues over expenditures | (93,059) | 21,742 | (71,317) |
| Fund Balance, July 1, 2021 | <u>1,092,666</u> | <u>69,953</u> | <u>1,162,619</u> |
| Fund Balance, June 30, 2022 | <u>\$ 999,607</u> | <u>\$ 91,695</u> | <u>\$ 1,091,302</u> |

Attachment: NOOR- FINANCIAL REPORT 092022 (6760 : PRESENTATION OF THE FINANCIAL AUDIT & REPORT 2021-22)

See accompanying notes to the financial statements

Attachment: NOOR- FINANCIAL REPORT 092022 (6760 : PRESENTATION OF THE FINANCIAL AUDIT & REPORT 2021-22)

**NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Noor International Academy (the “Academy”) conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies:

A. Reporting Entity

Noor International Academy is a public school academy that provides instructional and support services to elementary school students from kindergarten to the eighth grade. The Academy was formed as a public school academy pursuant to the Michigan School Code of 1976, as amended by Act No. 362 of the Public Acts of 1993 and Act No. 416 of the Public Acts of 1994.

The Academy entered into a seven-year contract with Central Michigan University to charter a public school academy, expiring on June 30, 2027. The contract requires the Academy to act exclusively as a governmental agency and not undertake any action inconsistent with its status as an entity authorized to receive state school aid funds pursuant to the State Constitution. Central Michigan University is the fiscal agent for the Academy and is responsible for overseeing the Academy’s compliance with the contract and all applicable laws. The Academy pays the Central Michigan University 3% of State aid as an administrative fee. The total administrative fees paid through June 30, 2022 to the Central Michigan University was approximately \$38,351.

The accompanying financial statements have been prepared in accordance with criteria established by the Governmental Accounting Standards Board for determining the various governmental organizations to be included in the reporting entity. These criteria include significant operational and financial relationships that determine which of the governmental organizations are a part of the Academy’s reporting entity, and which organizations are legally separate, component units of the Academy. Based on application of the criteria, the entity does not contain component units.

**NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. Substantially all interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenue, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. All of the Academy's government-wide activities are considered governmental activities.

The statement of net position reports all financial and capital resources, in a net position form (assets minus liabilities equal net position). Net Position is displayed in three components, as applicable, net investment in capital assets, restricted (distinguishing between major categories of restrictions), and unrestricted.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function. Program revenue includes: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and (2) grants and contributions that are restricted to meeting the operational and capital requirements of a particular function.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants, categorical aid, and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation *(continued)*

The effect of the interfund activity has been substantially eliminated from the government-wide financial statements.

Amounts reported as program revenue include: (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions. Internally dedicated resources are reported as general revenue rather than as program revenue. Likewise, general revenue includes all unrestricted State aid.

Fund-Based Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenue to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as required under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Unrestricted state aid, intergovernmental grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be available only when cash is received by the government.

**NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation *(continued)*

The State of Michigan utilizes a foundation allowance approach, which provides for a specific annual amount of revenue per student based on a state-wide formula. The foundation allowance is funded from a combination of state and local sources. Revenues from state sources are primarily governed by the School Aid Act and the School Code of Michigan. The State portion of the foundation is provided from the State's School Aid Fund and is recognized as revenue in accordance with state law.

The Academy also receives revenue from the State to administer certain categorical educational programs. State rules require that revenue earmarked for these programs be used for its specific purpose. Certain categorical funds require an accounting to the State of the expenditures incurred. For categorical funds meeting this requirement, funds received which are not expected to be expended by the close of the fiscal year are recorded as deferred revenue. Other categorical funding is recognized when the appropriation is received.

The Academy reports the following major governmental fund:

General Fund

The General Fund is used to record the general operations of the Academy pertaining to education and those operations not provided for in other funds. Included are all transactions related to the approved current operating budget.

Additionally, the Academy reports the following non-major governmental Food Service and Fiduciary Funds:

Food Service Fund

This fund is used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes in the Academy's food service program. Any deficit generated by this activity is the responsibility of the General Fund.

**NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation *(continued)*

Custodial Funds

Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. The Academy maintains custodial funds to hold assets as an agent in a trustee capacity for various classes, clubs, and student activities.

D. Assets, Liabilities and Net Position or Equity

Deposits, Cash Equivalents, and Investments

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity of twelve months or less when acquired.

The Academy believes that due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all bank deposits. As a result, the Academy evaluates each financial institution it deposits Academy funds with and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk are used as depositories.

The Academy is authorized by Michigan Compiled Laws, Section 129.91 to invest surplus monies in federally insured United States banks, credit unions, and savings and loan associations that have offices in Michigan. The Academy is also authorized to invest in bonds and notes, certain commercial paper, U.S. Government repurchase agreements, bankers' acceptances and mutual funds and investment pools that are composed of authorized investment vehicles.

NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

D. Assets, Liabilities and Net Position or Equity (continued)

Investments are recorded at fair value, based on quoted market prices, or estimated fair value.

Receivables

Receivables at June 30, 2022 consist primarily of state school aid due from the State of Michigan and the federal government. All receivables are expected to be fully collected in July and August of 2022 and are considered current for the purposes of these financial statements.

Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond June 30, 2022, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and expenditure is reported in the year in which the services are consumed.

Capital Assets

Capital assets, which include land, buildings, equipment, and vehicles are reported in the applicable governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$1,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Costs of normal repair and maintenance that do not add to the value or materially extend asset life are not capitalized. The Academy does not have any infrastructure-type assets.

Buildings, equipment, and vehicles are depreciated using the straight-line method over the following useful lives:

| | |
|-------------------------------|---------------|
| Buildings and additions | 20 – 50 years |
| Buses and other vehicles | 5 – 10 years |
| Furniture and other equipment | 5 – 20 years |

**NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

D. Assets, Liabilities and Net Position or Equity *(continued)*

MPSERS Liability

The Academy contracted with Hamadeh Educational Services, Inc. – Management Company to provide all staffing personnel during the year under audit. Consequently, all staffing cost is treated as purchased services in the financial statements.

The Academy has no obligation to fund the Michigan Public School Employees Retirement System for the year ended June 30, 2022.

Deferred Revenue

Governmental funds report deferred revenue in connection with receivables for revenue that is not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. In the fund financial statements, governmental fund types recognize bond proceeds, premiums and discounts, as well as issuance costs, during the current period. At the end of the school year, the Academy had long-term debt outstanding.

Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriations or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. In the fund financial statements, governmental funds report the following components of the fund balance:

- **Non-spendable-** Amounts that are not in spendable form or are legally or contractually required to be maintained intact.

**NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

D. Assets, Liabilities and Net Position or Equity *(continued)*

- **Restricted-** Amounts that are legally restricted by outside parties, constitutional provision, or by enabling legislation for use of a specific purpose.
- **Committed-** Amounts that have been formally set aside by the Board of Directors for use and specific purposes. Commitments are made and can be rescinded only via resolution of the Board of Directors.
- **Assigned-** Intent to spend the resources on a specific purpose expressed by the Board of Directors.
- **Unassigned-** Amounts that do not fall into any of the above categories. This is the residual classification for amounts in the General Fund and represents fund the fund balance that has not been assigned to other funds or has not been restricted, committed or assigned for specific purposes in the General Fund.

Comparative Data

Comparative data is not included in the Academy's financial statements.

Government-wide financial (statements statement of net position and statement of activities) prepared using full accrual accounting for all of the Academy's activities have been provided. The fund financial statements focus on major funds rather than fund types.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Data

The Academy is legally subject to the budgetary control requirements of the State of Michigan P.A. 621 of 1978 (the Uniform Budgetary Act). The following is a summary of the requirements of the Act:

1. Budgets must be adopted for the General Fund and Special Revenue Funds by July 1.
2. The budgets must be balanced.
3. The budgets must be amended when necessary.
4. Public hearings must be held before budget adoptions.
5. Expenditures cannot exceed budget appropriations.
6. Expenditures must be authorized by a budget before being incurred.

The Academy formally adopted General Fund and Special Revenue Funds (Food Services) budgets by function for the fiscal year ended June 30, 2022. Expenditures at this level in excess of amounts budgeted are a violation of Michigan law. Unexpended appropriations lapse at year end; encumbrances are not included as expenditures. No encumbrances were outstanding in the General Fund and Special Revenue Funds at June 30, 2022. During the current year, the budget was amended in a legally permissible manner.

The combined statement of revenues, expenditures and changes in fund balances – all governmental fund types is presented in conformity with generally accepted accounting principles. The combined statement of revenues, expenditures and changes in fund balances – budget and actual is presented on the same basis of accounting used in preparing the adopted budget.

**NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 3 - DEPOSITS AND INVESTMENTS

State statutes and the Academy's investment policy authorize the Academy to make deposits in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan; the Academy is allowed to invest in U.S. Treasury or agency obligations, U.S. government repurchase agreements, bankers' acceptances, commercial paper rated prime at the time of purchase that matures not more than 270 days after the date of purchase, mutual funds, and investment pools that are composed of authorized investment vehicles. The Academy's deposits are in accordance with statutory authority. The Academy has designated one bank for the deposit of its funds, and has not adopted any other formal investment policy.

The Academy's cash and investments are subject to custodial credit risk, which is examined in more detail below:

Custodial Credit Risk of Bank Deposits – Custodial credit risk is the risk that in the event of a bank failure, the Academy's deposits may not be returned to it. The Academy evaluates its depositories and only those with an acceptable risk level are used for the Academy's deposits.

The Academy believes that due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits.

At year end, the Academy's deposits and investments were reported in the basic financial statements as cash and cash equivalents of \$930,510.

The deposits of the Academy were reflected in the accounts of the financial institution at \$940,481 of which \$503,362 is covered by federal depository insurance.

**NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 4 - CAPITAL ASSETS

Capital assets activity of the Academy's governmental activities was as follows:

| | Balance July 1, 2021 | Additions | Disposals and Adjustments | Balance June 30, 2022 |
|---------------------------|-------------------------|---------------------|---------------------------------|--------------------------|
| Assets being depreciated | | | | |
| Building | \$ 1,375,909 | \$ 1,306,234 | \$ - | \$ 2,682,143 |
| Computer equipment | 228,753 | 7,824 | - | 236,577 |
| Furniture and equipment | 71,761 | - | - | 71,761 |
| Subtotal | 1,676,423 | 1,314,058 | - | 2,990,481 |
| Accumulated depreciation: | | | | |
| Building | 142,983 | 56,691 | - | 199,674 |
| Computer equipment | 204,042 | 6,731 | - | 210,773 |
| Furniture and equipment | 61,171 | 3,523 | - | 64,694 |
| Subtotal | 408,196 | 66,945 | - | 475,141 |
| Net capital assets | <u>\$ 1,268,227</u> | <u>\$ 1,247,113</u> | <u>\$ -</u> | <u>\$ 2,515,340</u> |

Depreciation expense was not charged to specific activities as the Academy considers its assets to impact multiple activities and allocation is not practical.

NOTE 5 - DEBT

In May 2018, the Academy purchased the school building in which it had been leasing. The principal balance of the loan was \$1,147,500 to be repaid over a twenty-year period. At the end of June 30, 2022, the Academy had \$993,058 in debt outstanding, due to the purchase of the building. The fixed annual interest rate is 5% for the first five years. On the conversion date, the interest rate shall reprice and reset to a fixed annual rate equal to 2.75% above the weekly average yield on five year U.S. Treasury securities.

**NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 5 - DEBT *(continued)*

In addition, in March 2022, the Academy purchased another building to begin construction on a new school building. The principal balance of the loan was \$987,500 to be repaid at the end of a two year period. The fixed annual interest rate is 4% for two years with monthly accrued interest only payments due.

The repayment schedule is currently as follows:

| Period | Principal Amounts | Interest Amount | Total Debt Service |
|---------------|------------------------------|----------------------------|-------------------------------|
| 2022-2023 | 41,752 | 49,861 | 91,613 |
| 2023-2024 | 21,616 | 24,191 | 45,807 |
| 2024-Beyond | 1,917,190 | - | 1,917,190 |
| TOTAL | \$ 1,980,558 | \$ 74,052 | \$ 2,054,610 |

NOTE 6 - RISK MANAGEMENT

The Academy is exposed to various risks of loss related to property loss, torts, errors and omissions and employees, injuries (worker's compensation), as well as medical benefits provided to employees. The Academy has purchased commercial insurance for all claims. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage since inception.

NOTE 7 - MANAGEMENT AGREEMENT

The Academy has entered into a management agreement with Hamadeh Educational Services, Inc. (the "Management Company"), a for-profit corporation. The Management Company is responsible for all management, operation, administration, and education of the Academy. All Academy personnel are provided by the Management Company.

**NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

There management fees for the year ended June 30, 2022 were approximately \$193,243.

NOTE 8 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through August 31, 2022, which is the date the financial statements were available to be issued. Events occurring after that date have not been evaluated to determine whether a change in the financial statements would be required.

REQUIRED SUPPLEMENTAL INFORMATION

**NOOR INTERNATIONAL ACADEMY
BUDGETARY COMPARISON SCHEDULE-GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022**

| | Budgeted Amounts | | Actual | Variances Over/(Under) |
|--|------------------|------------|--------------|---------------------------|
| | Original | Final | (GAAP Basis) | Final to Actual |
| Revenues | | | | |
| Local sources | \$ 3,500 | \$ 3,500 | \$ 2,186 | \$ (1,314) |
| State sources | 1,778,511 | 1,573,354 | 1,545,032 | (28,322) |
| Federal sources | 184,018 | 413,362 | 284,459 | (128,903) |
| Other transactions and financing sources | 17,895 | 91,163 | 92,537 | 1,374 |
| Total governmental fund revenues | 1,983,924 | 2,081,379 | 1,924,214 | (157,165) |
| Expenditures | | | | |
| Instructional Services | 912,821 | 863,452 | 809,686 | (53,766) |
| Supporting Services: | | | | |
| Pupil support services | 47,159 | 52,860 | 47,685 | (5,175) |
| Instructional support services | 187,634 | 172,278 | 142,059 | (30,219) |
| General administration | 362,757 | 319,684 | 283,730 | (35,954) |
| School administration | 25,977 | 37,034 | 34,467 | (2,567) |
| Business support services | 11,312 | 21,428 | 11,773 | (9,655) |
| Operations and maintenance | 145,608 | 167,662 | 154,815 | (12,847) |
| Pupil transportation services | 4,608 | 1,050 | 193 | (857) |
| Central support services | 70,580 | 106,205 | 106,141 | (64) |
| Community Services | 15,000 | 10,375 | 6,282 | (4,093) |
| Facilities acquisition, construction & improvement | 2,000 | 320,500 | 318,734 | (1,766) |
| Debt service | 91,613 | 102,640 | 101,708 | (932) |
| Total governmental fund expenditures | 1,877,069 | 2,175,168 | 2,017,273 | (157,895) |
| Excess (deficiency) of revenues over expenditures | 106,855 | (93,789) | (93,059) | 730 |
| Fund Balance, July 1, 2021 | 801,081 | 1,092,666 | 1,092,666 | - |
| Fund Balance, June 30, 2022 | \$ 907,936 | \$ 998,877 | \$ 999,607 | \$ 730 |

See accompanying notes to the financial statements

OTHER SUPPLEMENTAL INFORMATION

NOOR INTERNATIONAL ACADEMY
SPECIAL REVENUE FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2022

| | |
|---|--------------------------|
| | Food Services |
| Revenues | |
| State sources | \$ 168 |
| Federal sources | 100,765 |
| Total Revenues | 100,933 |
| Expenditures | |
| Food services | 79,191 |
| Total Expenditures | 79,191 |
| Excess of revenues over expenditures and other financing sources | \$ 21,742 |
| Fund Balance- Beginning of Year | 69,953 |
| Fund Balance-End of Year | \$ 91,695 |

Attachment: NOOR- FINANCIAL REPORT 092022 (6760 : PRESENTATION OF THE FINANCIAL AUDIT & REPORT 2021-22)

See accompanying notes to the financial statements

NOOR INTERNATIONAL ACADEMY
STATEMENT OF NET POSITION
FIDUCIARY FUND
JUNE 30, 2022

| | Custodial Funds |
|---|--------------------|
| ASSETS | |
| Due from General Fund | \$ 3,450 |
| TOTAL ASSETS | \$ 3,450 |
| NET POSITION | |
| Restricted for: | |
| Individuals, organizations and other custodial activities | \$ 3,450 |
| TOTAL NET POSITION | \$ 3,450 |

Attachment: NOOR- FINANCIAL REPORT 092022 (6760 : PRESENTATION OF THE FINANCIAL AUDIT & REPORT 2021-22)

See accompanying notes to the financial statements

NOOR INTERNATIONAL ACADEMY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

| | Custodial Funds |
|---|--------------------|
| Additions | |
| Fundraisers | \$ 2,114 |
| Total additions | 2,114 |
| Deductions | |
| Supplies and materials | 1,952 |
| Total deductions | 1,952 |
| Net increase(decrease) in fidicuary net position | 162 |
| Net Position, July 1, 2021 | 3,288 |
| Net Position, June 30, 2022 | \$ 3,450 |

Attachment: NOOR- FINANCIAL REPORT 092022 (6760 : PRESENTATION OF THE FINANCIAL AUDIT & REPORT 2021-22)

See accompanying notes to the financial statements

Noor International Academy

37412 Dequindre Road
Sterling Heights, MI 48310

Meeting: 09/26/22 06:30 PM

Regular Meeting

Category: Quarterly Financial Statement

DOC ID: 6757

RESOLUTION

| ✓ Vote Record - Resolution 6757 | | | | | | |
|---|-----------------|--|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as Amended <input type="checkbox"/> Defeated <input type="checkbox"/> Tabled <input type="checkbox"/> Withdrawn | | | Yes/Aye | No/Nay | Abstain | Absent |
| | Sarah Chaar | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Hassen Hijazi | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | John Mdaihli | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Joumana Salamey | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Rafel Rashid | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

The following preamble and resolution was offered by Member _____
and supported by Member _____:

APPROVAL OF RESPONSE TO MANAGEMENT LETTER

WHEREAS, the Academy is a governmental body whose purpose is to operate, function and exist as a public school academy under the Revised School Code (“Code”);

WHEREAS, the Academy Board has been presented with a Management Letter prepared by Wilkerson & Associates, P.C. and attached as Exhibit “A”; and

WHEREAS, the Academy Board has been presented with a response to the Management Letter (“Letter”) and attached as Exhibit “B”; and

WHEREAS, the Academy Board believes it is in the best interests of the Academy to approve the Letter.

RESOLVED, that the Letter as set forth in Exhibit “B”, and presented to the Academy Board is hereby approved for submission to the State Board.

RESOLUTION DECLARED ADOPTED.

Secretary, Board of Directors**SECRETARY'S CERTIFICATION:**

I hereby certify that the foregoing is a true and complete copy of a resolution duly adopted by the Board of Directors of Noor International Academy, at its Regular Meeting held on September 26, 2022, at which a quorum was present and that the meeting was conducted and public notice was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of the meeting were kept and will be or have been made available as required by the Act.

Secretary, Board of Directors

NOOR INTERNATIONAL ACADEMY REPORT TO THE BOARD OF DIRECTORS

JUNE 30, 2022

Attachment: NOOR- BOARD REPORT 091722 P2 (6757 : APPROVAL OF RESPONSE TO MANAGEMENT LETTER)

Wilkerson & Associate P.C.

CERTIFIED PUBLIC ACCOUNTANTS

3 PARKLANE BLVD. SUITE 612
DEARBORN, MICHIGAN 48126
313-982-4340 FAX 313-982-4342

LARRY WILKERSON, C.P.A
THOMAS E. WILKERSON, C.P.A

To the Board of Directors of
Noor International Academy

We have recently completed our audit of the basic financial statements of Noor International Academy (the “Academy”) as of and for the year ended June 30, 2022.In addition to our audit report, we are providing the following required audit communication, recommendations, and informational items which impact the Academy:

| | <u>Page(s)</u> |
|---------------------|----------------|
| Results of Audit | 2-5 |
| Recommendations | 6 |
| Informational Items | 6-7 |

We are grateful for the opportunity to be of service to Noor International Academy. Should you have any questions regarding the comments in this report, please do not hesitate to call.

Wilkerson & Associate PC

August 31,2022

Members: A.I.C.P.A. and M.I.C.P.A.

Attachment: NOOR- BOARD REPORT 091722 P2 (6757 : APPROVAL OF RESPONSE TO MANAGEMENT LETTER)

To the Board of Directors
Noor International Academy
August 31,2022

Results of the Audit

We have audited the financial statements of Noor International Academy (the “Academy”) as of and for the year ended June 30, 2022 and have issued our report thereon dated August 31,2022. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated January 31, 2022, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. We are responsible for planning and performing the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. As part of our audit, we considered the internal control of the Academy. Our consideration of internal control was solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters and our audit of the financial statements does not relieve you or management of your responsibilities.

Our audit of the Academy’s financial statements has also been conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Under *Government Auditing Standards*, we have made some assessments of the Academy’s compliance with certain provisions of laws, regulations, contracts, and grant agreements. While those assessments are not sufficient to identify all noncompliance with applicable laws, regulations, and contract provisions, we are required to communicate all noncompliance conditions that come to our attention. We have communicated those conditions in a separate letter dated August 31,2022 regarding our consideration of the Academy’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements.

To the Board of Directors
Noor International Academy
August 31, 2022

We are also obligated to communicate certain matters related to our audit of those responsible for the governance of the Academy, including certain instances of error or fraud and significant deficiencies in internal control that we identify during our audit. In certain situations, *Government Auditing Standards* require disclosure of illegal acts to applicable government agencies. If such illegal acts were detected during our audit, we would be required to make disclosures regarding these acts to applicable government agencies. No such disclosures were required.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters during the preliminary audit phase.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter. We will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Academy are described in Note 1 to the financial statements. GASB Statement NO. 84 was adopted by the Academy during the ended June 30, 2022.

We noted no transactions entered into by the Academy during the year for which there is a lack of authoritative guidance or consensus.

There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no significant estimates included in this year's financial statements.

To the Board of Directors
Noor International Academy
August 31, 2022

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statements disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive disclosures included in the financial statements.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no such misstatements identified.

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statement or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated as of the date of the audit report.

Management Consultants with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultant involves application of an accounting principle to the Academy's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

To the Board of Directors
Noor International Academy
August 31, 2022

Other Audit Findings or Issues

In the normal course of our professional association with the Academy, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the Academy, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition of our retention as the Academy's auditors.

Other Information in Documents Containing Audited Financial Statements

Our responsibility for other information in documents containing the Academy's financial statements and report does not extend beyond the financial statements. We do not have an obligation to determine whether or not such information is properly stated. However, we read the management's discussion and analysis and budgetary comparison schedule and nothing came to our attention that caused us to believe that such information, or its manner of presentation is materially inconsistent with the information or manner of its presentation in the financial statements.

In addition to the comments and recommendations in this letter, our observations and comments regarding the Academy's internal controls, including any significant deficiencies or material weaknesses that we identified, have been reported to you in the report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.

This information is intended solely for the use of the board of directors and management of Noor International Academy and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Wilkerson & Associate PC

Larry D. Wilkerson, CPA

Attachment: NOOR- BOARD REPORT 091722 P2 (6757 : APPROVAL OF RESPONSE TO MANAGEMENT LETTER)

Noor International Academy
August 31,2022

Recommendations

NOOR INTERNATIONAL ACADEMY RECOMMENDATIONS

As a result of auditing standards required to be implemented last year, the audit continues to require a strong emphasis to be placed on the Academy's internal control systems. The primary goal of internal controls is to provide a reasonable (as opposed to absolute) protection to the Academy and its assets and financial information. During this year's audit process, we noted no items that required management to make changes; therefore, no recommendations are made for this year.

Informational Items

NOOR INTERNATIONAL ACADEMY

August 31,2022

GASB Statement No. 87 – Leases

This statement is effective for the first time in the Academy's June 30, 2022 financial statements. The statement requires recognition of certain lease assets and liabilities for leases that were previously classified as operating leases and recognized as inflows or outflows of resources based on payment provisions of the lease. The statement was issued to improve accounting and financial reporting for leases by governments. The statement establishes a single model for lease accounting for both lessees and lessors based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The Academy will have to identify and analyze all significant lease contracts to determine the lease asset and lease liability or deferred inflow or outflow of resources that will be required to be recognized upon implementation of the standard.

Noor International Academy
August 31,2022

Lessee Accounting under GASB 87

A lessee should recognize a lease liability and a lease asset at the commencement of the lease term, unless the maximum lease term per the lease contract is 12 months or less, or it transfers ownership of the underlying asset. The lease liability is measured at the present value of lease payments expected to be made during the lease term (less any lease incentives). The right-to use asset is measured at the amount of initial measurement of the lease liability, plus any payments made to the lessor at or before commencement of the lease term and certain direct costs incurred to place the leased asset in service. The lessee should reduce the lease liability as payments are made and recognize an outflow of resources (i.e., expense) for interest on the liability. The lease asset should be amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

**Noor International Academy**

37412 Dequindre Road
Sterling Heights, MI 48310
Tel: 586.365.5000
Fax: 586.365.5001

September 26, 2022

To The Board of Directors of
Noor International Academy
37412 Dequindre Rd
Sterling Heights, MI 48310

Ref: Response to Management Letter
June 30, 2022 Financial Statements

Dear Board Members,

This letter is to advise you that Wilkerson & Associates, P.C. the Auditors have completed their Audit of the Financial Statements of Noor International Academy for the year that ended June 30th, 2022.

As a result of this audit, no Audit Differences were found, please read attached letter.

Sincerely,

Hassan Hijazi
Board President

Dr. Ali Bazzi
Superintendent

Attachment: NIA Response to Management Letter (6757 : APPROVAL OF RESPONSE TO MANAGEMENT LETTER)

Noor International Academy

37412 Dequindre Road
Sterling Heights, MI 48310

Meeting: 09/26/22 06:30 PM

Regular Meeting

Category: Revenues & Expenditures Reports

DOC ID: 6761

RESOLUTION

| ✓ Vote Record - Resolution 6761 | | | | | | |
|---|-----------------|--|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as Amended <input type="checkbox"/> Defeated <input type="checkbox"/> Tabled <input type="checkbox"/> Withdrawn | | | Yes/Aye | No/Nay | Abstain | Absent |
| | Sarah Chaar | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Hassen Hijazi | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | John Mdaihli | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Joumana Salamey | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Rafel Rashid | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

The following preamble and resolution was offered by Member _____
and supported by Member _____:

APPROVAL OF REVENUES & EXPENDITURES REPORTS OF AUGUST 31, 2022

WHEREAS, the Academy is a governmental body whose purpose is to operate, function and exist as a public school academy under the Revised School Code (“Code”); and

WHEREAS, the Academy Board has been presented with Revenues & Expenditures Reports as of August 31, 2022. These reports included a combined balance sheet of all governmental fund types and account groups, combined statement of revenues, expenditures and change in balance funds of all governmental fund types, and combined statement of revenues, expenditures and changes in fund balance - budget and actual - of all governmental fund types for the past months ending August 31, 2021 and attached hereto as Exhibit “A”; and

RESOLVED, that the Board has reviewed and accepted the Revenues & Expenditures Reports as of August 31, 2022 in Exhibit “A”; and

RESOLVED FURTHER, the Board President, Vice President, Treasurer, Secretary, any other member of the Board of Directors, the Superintendent, or any of them acting alone (the “Authorized Officer”) is hereby authorized, empowered and directed, for and on behalf of the Academy, to execute and deliver any and all agreements, documents and instruments which relate these resolutions, and are proper, necessary, convenient or desirable to carry out the intent of these Resolutions and are not materially adverse to the Academy.

RESOLUTION DECLARED ADOPTED.

Secretary, Board of Directors**SECRETARY'S CERTIFICATION:**

I hereby certify that the foregoing is a true and complete copy of a resolution duly adopted by the Board of Directors of Noor International Academy, at its Regular Meeting held on September 26, 2022, at which a quorum was present and that the meeting was conducted and public notice was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of the meeting were kept and will be or have been made available as required by the Act.

Secretary, Board of Directors

**NOOR INTERNATIONAL
ACADEMY**

**Financial Report
with Supplemental Information
June 30, 2022**

Attachment: NOOR- FINANCIAL REPORT 092022 (6761 : APPROVAL OF REVENUES & EXPENDITURES REPORTS OF AUGUST 31, 2022)

NOOR INTERNATIONAL ACADEMY

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Wilkerson & Associate P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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LARRY WILKERSON, C.P.A.
THOMAS E. WILKERSON, C.P.A.

Independent Auditor's Report

To the Board of Directors of
Noor International Academy

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining information of Noor International Academy (the 'Academy'), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Academy's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Noor International Academy as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Academy, and meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Management's Responsibility for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Academy's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we

- exercise professional judgement and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Academy's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements is required by the Government Auditing Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Noor International Academy's basic financial statements. The nonmajor funds combining statement of revenues, expenditures, and changes in fund balances – special revenue funds is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The nonmajor funds combining statement of revenues, expenditures, and changes in fund balances, statement of revenue and expenditures – budget and actual are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applies in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the nonmajor funds combining statement of revenues, expenditures, and changes in fund balances, statement of revenue and expenditures – budget and actual are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2022, on our consideration of Noor International Academy's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Noor International Academy's internal control over financial reporting and compliance.

Wilkerson & Associate PC

Dearborn, Michigan
August 31, 2022

Wilkerson & Associate P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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313-982-4340 FAX 313-982-4342

LARRY WILKERSON, C.P.A.
THOMAS E. WILKERSON, C.P.A.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of
Noor International Academy

We have audited the financial statements of Noor International Academy as of and for the year ended June 30, 2022, and have issued our report thereon dated August 31, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Noor International Academy is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Noor International Academy's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Noor International Academy's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Noor International Academy's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Members: A.I.C.P.A. and M.I C.P.A.

To the Board of Directors of
Noor International Academy

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Noor International Academy's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended for the information and use of the Board of Directors, management and the Michigan Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

Wilkerson & Associate PC

August 31, 2022

Noor International Academy

37412 Dequindre Road
Sterling Heights, Michigan, 48310

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2022

This section of Noor International Academy's (the Academy) annual financial report presents discussion and analysis of the Noor International Academy's financial performance during the year ended June 30, 2022. It should be read in conjunction with the Academy's financial statements, which immediately follow this section.

The Academy is required to implement the provisions of Governmental Accounting Standards Board Statement No. 34 (GASB No. 34) in its financial statement presentation. This accounting standard requires the reporting of two types of financial statements: Government-Wide Financial Statements and Fund Financial Statements.

The financial report is only one measure of an Academy's viability. An Academy's goal is to provide educational services to the students, not to generate profits as commercial entities do. Consideration should also be given to other non-financial factors, such as the quality of the education provided and safety of the schools, in the assessment of the overall health of a school's district.

Government-Wide Financial Statements

The government-wide financial statements provide information about the activities of the Academy as a whole, presenting both an aggregate view of the Academy's finances and a long-term view of those finances. Government-wide financial statements are presented on a full accrual basis, which is the primary accounting method, used in private industry. The Statement of Net Position reports all the Academy's assets regardless if they are available for current use or legally restricted, and all of its liabilities, both short-term and long-term. The Statement of Activities reports all of the Academy's revenues and expenses by type of activity.

Fund Financial Statements

The Academy segregates resources and activities in separate funds (or entities); each used for a specific purpose to facilitate accountability for those resources. The Fund Financial Statements provide a detailed short-term view of the operations of a School District's various fiscal components, not a long-term view of the School District's as a whole. It provides information as to the amount of financial resources that can be spent in the near future to finance programs. It also provides information about the School District's most significant Fund - the General Fund (the Academy's principal operating Fund) and its non-major funds, which are grouped together and presented as Other Governmental Funds. The Academy's non-major funds are the Food Service Fund the Fiduciary Fund. Fund financial statements are presented on a modified accrual basis. Only those assets that are measurable and currently available

are reported. Liabilities are recognized to the extent that they can be paid using current financial resources.

The School District as a Whole

As discussed above, the Statement of Net Position provides information of the Academy as a whole. Table 1 provides a summary of Noor International Academy's net position as of June 30, 2022.

Table 1-Summary of Noor International Academy's Net Position

| | Governmental Activities (in thousands) | |
|--|---|--------------------------|
| | <u>2022</u> | <u>2021</u> |
| <u>Assets</u> | | |
| Current and Other Assets | \$ 1,456.2 | \$ 1,380.5 |
| Capital Assets - Net of Accumulated Depreciation | <u>2,515.3</u> | <u>1,268.2</u> |
| Total Assets | 3,885.5 | 2,648.7 |
| <u>Liabilities</u> | | |
| Current Liabilities | 232.8 | 213.3 |
| Long-Term Liabilities | <u>1,980.6</u> | <u>1,042.2</u> |
| Total Liabilities | 2,213.4 | 1,255.5 |
| <u>Net Position</u> | | |
| Invested in Capital Assets | 534.8 | 226.1 |
| Unrestricted | <u>1,137.3</u> | <u>1,167.1</u> |
| Total Net Position | <u>\$ 1,672.1</u> | <u>\$ 1,393.2</u> |

Net position at year end was \$1,672,124. The Academy's net investments in Capital Assets were \$534,782. The \$1,137,342 in unrestricted net position represents the cumulative operating results for the year ended June 30, 2022 and all prior years.

The Academy's total net position increased by \$278,923 during the fiscal year ended June 30, 2022 (please refer to Table 2 below). The cost to operate the Academy's programs was \$1,787,758. Partially funding these programs were charges for services and grant revenues totaling \$426,758. The remaining costs of the Academy's governmental activities were funded by general revenues, primarily State Aid totaling \$1,545,200 and other local revenue \$94,723.

Table 2 – Summary of the Statement of Activities

| | Governmental Activities (in thousands) | |
|--|---|--------------------------|
| | <u>2022</u> | <u>2021</u> |
| <u>Revenues</u> | | |
| Program Revenues: | | |
| Charges for Services | \$ - | \$ 0.9 |
| Federal Grants and Contributions | 426.8 | 401.2 |
| General Revenues: | | |
| State Aid - All Sources | 1,545.2 | 1,629.5 |
| Other Revenue | 94.7 | 89.3 |
| Total Revenues | <u>\$ 2,066.7</u> | <u>\$ 2,120.9</u> |
| <u>Function/Program Expenses</u> | | |
| Instruction and Instructional Staff Services | \$ 943.9 | \$ 818.3 |
| Support Services | 47.7 | 50.8 |
| General, Executive and School Administration | 318.2 | 314.5 |
| Food Services | 79.2 | 76.7 |
| Business Support Services | 11.8 | 8.4 |
| Operations & Maintenance and Other Expenses | 387.0 | 373.8 |
| Total Expenses | <u>\$ 1,787.8</u> | <u>\$ 1,642.5</u> |
| Increase (Decrease) in Net Position | 278.9 | 478.4 |
| Net Position - Beginning of Year | <u>1,393.2</u> | <u>914.8</u> |
| Net Position - End of Year | <u>\$ 1,672.1</u> | <u>\$ 1,393.2</u> |

State of Michigan Aid, Unrestricted

The State of Michigan aid, unrestricted is determined by the following variables:

- Per student, foundation allowance: annually, the State of Michigan sets the per student foundation allowance. The Academy's foundation allowance was \$8,700 per student for the 2021-2022 school year.
- Student Enrollment: The Academy's student enrollment for the fall count of 2021-2022 was 176 students. To calculate total state aid to be provided by the foundation allowance, a blend of 90% of current year fall count and 10% of the previous year winter count is multiplied by the Academy's foundation allowance.

Subsequent to year-end, the preliminary student enrollment for 2022-2023 indicates that the 2022 Fall student enrollment is approximately 172 students.

Capital Assets

At June 30, 2022, Noor International Academy had an investment in capital assets, net of accumulated depreciation of \$2,515,340 (please refer to Table 3 below). This includes Building, Computers, Software, Furniture and Other Equipment.

Capital assets purchased or acquired are capitalized at cost. The Academy's capitalization policy is individual amounts exceeding \$1,000.

Depreciation on all assets is provided on the straight-line basis over the estimated useful lives of the assets. Total depreciation expense for the year was \$66,945.

Table 3 – Capital Assets

| <u>Description</u> | <u>June 30, 2022</u> | <u>June 30, 2021</u> |
|---------------------------------|-----------------------------|-----------------------------|
| Building | \$ 2,682,143 | \$ 1,375,909 |
| Computer Equipment | 236,577 | 228,753 |
| Furniture & Equipment | <u>71,761</u> | <u>71,761</u> |
| Total Capital Assets | 2,990,481 | 1,676,423 |
| (Less Accumulated Depreciation) | <u>(475,141)</u> | <u>(408,196)</u> |
| Net Capital Assets | <u>\$ 2,515,340</u> | <u>\$ 1,268,227</u> |

Debt

In May 2018, the Academy purchased the school building in which it had been leasing. The principal balance of the loan was \$1,147,500 to be repaid over a twenty-year period. At the end of June 30, 2022, the Academy had \$993,058 in debt outstanding, due to the purchase of the building. The fixed annual interest rate is 5% for the first five years. On the conversion date, the interest rate shall reprice and reset to a fixed annual rate equal to 2.75% above the weekly average yield on five year U.S. Treasury securities. In addition, in March 2022, the Academy purchased another building to begin construction on a new school building. The principal balance of the loan was \$987,500 to be repaid at the end of a two year period. The fixed annual interest rate is 4% for two years with monthly accrued interest only payments due.

The current repayment schedule is as follows:

Table 4 - Debt

| <u>Period</u> | <u>Principal Amounts</u> | <u>Interest Amount</u> | <u>Total Debt Service</u> |
|----------------------|-------------------------------------|-----------------------------------|--------------------------------------|
| 2022-2023 | 41,752 | 49,861 | 91,613 |
| 2023-2024 | 21,616 | 24,191 | 45,807 |
| 2024-Beyond | 1,917,190 | - | 1,917,190 |
| TOTAL | \$ 1,980,558 | \$ 74,052 | \$ 2,054,610 |

The School District's Funds

As mentioned above, the Academy uses funds to segregate and account for resources and activities that are used for specific purposes. At June 30, 2022 the Academy's Governmental Fund had a combined balance of \$1,091,302, a decrease of \$71,317 from June 30, 2021. The contributions of each individual fund are:

General Fund:

The ending balance of the General Fund, the principal operating fund of the Academy, decreased by \$93,059 at June 30, 2022 to \$999,607 from \$1,092,666 at June 30, 2021. The decrease is primarily attributable to the purchase of the new building. The fund balance of the General Fund is available to fund costs related to school operations.

Other Governmental Funds:

The School District's non-major fund – Food Service Fund, is presented in this category. At June 30, 2022 the Food Service Fund, increased by \$21,742 at June 30, 2022 to \$91,695 from \$69,953 at June 30, 2021.

The School Districts other non-major fund – Custodial Fund, is a fiduciary fund that is used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. The School District maintains custodial funds to hold assets as an agent in a trustee capacity for various classes, clubs, and student activities. The fund balance in the Custodial Fund at June 30, 2022 was \$3,450.

General Fund Budgetary Highlights

Over the course of the year, the Academy amends its budget as it attempts to deal with unexpected changes in revenues and expenditures. State law requires that school districts periodically amend their budgets to ensure that expenditures do not exceed appropriations. During the year, the Academy revised its budget in response to and / or in anticipation of changing operating conditions. The Academy had three budget amendments during the year that were approved by the Board of Directors of Noor International Academy. The final Budget was adopted in June 2022. (A schedule showing the Academy's Original Budget, Final Budget, and actual results for the General Fund is provided in the Required Supplemental Information section of these Financial Statements).

The majority of the School Districts revenue is based on student enrollment. For the fiscal year 2021-2022, it received approximately \$8,700 per pupil from the State of Michigan. The original budget, which was completed at the end of the prior fiscal year, reflected certain assumptions for enrollment, grant funding, staffing and other expenditures. The June 2022 amended (Final) budget reflected actual enrollment based on the pupil count and a revised estimate of federally approved grant funding, operating expenditures based on the revised revenues estimate were updated accordingly. The actual ending fund balance met expectations.

Final Budget vs. Actual

| <u>Revenues:</u> | <u>Final Budget</u> | <u>Actual</u> |
|-------------------------|----------------------------|----------------------|
| 2012 - 2013 | \$ 1,187,248 | \$ 1,199,711 |
| 2013 - 2014 | 1,353,222 | 1,424,944 |
| 2014 - 2015 | 1,628,493 | 1,638,402 |
| 2015 - 2016 | 1,910,491 | 1,918,614 |
| 2016 - 2017 | 1,951,187 | 1,942,999 |
| 2017 - 2018 | 1,927,999 | 1,888,710 |
| 2018 - 2019 | 1,706,087 | 1,640,140 |
| 2019 - 2020 | 1,750,821 | 1,642,172 |
| 2020 - 2021 | 2,021,184 | 1,969,773 |
| 2021 - 2022 | 2,081,379 | 1,924,214 |

| <u>Expenditures:</u> | <u>Final Budget</u> | <u>Actual</u> |
|-----------------------------|----------------------------|----------------------|
| 2012 - 2013 | \$ 1,163,452 | \$ 1,066,765 |
| 2013 - 2014 | 1,265,341 | 1,216,035 |
| 2014 - 2015 | 1,606,910 | 1,529,717 |
| 2015 - 2016 | 1,826,563 | 1,668,350 |
| 2016 - 2017 | 1,969,809 | 1,887,585 |
| 2017 - 2018 | 2,176,725 | 2,045,949 |
| 2018 - 2019 | 1,686,464 | 1,553,727 |
| 2019 - 2020 | 1,712,320 | 1,535,416 |
| 2020 - 2021 | 1,975,303 | 1,580,878 |
| 2021 - 2022 | 2,175,168 | 2,017,273 |

Economic Factors affecting Next Year's Budgets

Our elected officials and administration consider many factors when setting the Academy's 2023 fiscal year budget. One of the most important factors affecting the budget is our student count. The State foundation revenue is determined by multiplying the blended student count by the foundation allowance per pupil. The membership blend of 90% of current year fall count and 10% of the previous year winter count is multiplied by the Academy's foundation allowance. The 2023 budget was adopted in May 2022, based on an estimate of students that will be enrolled in September 2022. Approximately 96% of total General Fund revenue is from the foundation allowance. As a result, Academy funding is heavily dependent on the State's ability to fund local school operations. Based on early enrollment data at the start of the 2022-2023 school year, we anticipate that the fall student count will be close to the estimates used in creating the 2022 budget. Once the final student count and related per pupil funding is validated, State law requires the Academy to amend the budget if actual Academy's resources are not sufficient to fund original appropriations.

Since the Academy's revenue is heavily dependent on State funding and the health of the State's School Aid Fund, the actual revenue received depends on the State's ability to collect revenues to fund its appropriation to local school districts. The State periodically holds a revenue-estimating conference to estimate revenues.

Contacting the District's Management

This Financial report is intended to provide our parents and investors with a general overview of the Academy's finances and to show the Academy's accountability for the money it receives. If you have any question about this report or need additional information, we welcome you to contact the business office.

**NOOR INTERNATIONAL ACADEMY
STATEMENT OF NET POSITION
JUNE 30, 2022**

| | Governmental Activities |
|---|------------------------------------|
| ASSETS | |
| Cash | \$ 930,510 |
| Receivables | 357,200 |
| Prepaid cost and deposits | 82,451 |
| Capital assets, net of accumulated depreciation | <u>2,515,340</u> |
| TOTAL ASSETS | 3,885,501 |
| LIABILITIES | |
| Accounts payable | 90,860 |
| Accrued liabilities | 138,509 |
| Other current liabilities | 3,450 |
| Long-term liabilities: | |
| Long-term liabilities, due within one year | 41,752 |
| Long-term liabilities, due after one year | <u>1,938,806</u> |
| TOTAL LIABILITIES | 2,213,377 |
| NET POSITION | |
| Invested in capital assets, net of related debt | 534,782 |
| Unrestricted | <u>1,137,342</u> |
| TOTAL NET POSITION | <u>\$ 1,672,124</u> |

See accompanying notes to the financial statements

**NOOR INTERNATIONAL ACADEMY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

| Functions/Programs | Expenses | Program Revenues | | Governmental Activities |
|---|---------------------|----------------------|------------------------------------|--|
| | | Charges for Services | Operating Grants and Contributions | Net (Expense) Revenues and Changes in Net Assets |
| Governmental Activities | | | | |
| Instruction | \$ 809,686 | \$ - | \$ 325,993 | \$ (483,693) |
| Supporting Services | | | | |
| Pupil support services | 47,685 | - | - | (47,685) |
| Instructional support services | 134,235 | - | - | (134,235) |
| General administration | 283,730 | - | - | (283,730) |
| School administration | 34,467 | - | - | (34,467) |
| Business support services | 11,773 | - | - | (11,773) |
| Operations and maintenance | 154,815 | - | - | (154,815) |
| Pupil transportation services | 193 | - | - | (193) |
| Central support services | 106,141 | - | - | (106,141) |
| Food services | 79,191 | - | 100,765 | 21,574 |
| Community activities | 6,282 | - | - | (6,282) |
| Interest on long term debt | 52,615 | - | - | (52,615) |
| Depreciation (unallocated) | 66,945 | - | - | (66,945) |
| Total Governmental Activities | <u>\$ 1,787,758</u> | <u>\$ -</u> | <u>\$ 426,758</u> | (1,361,000) |
| General Revenues | | | | |
| State aid - not restricted to specific purposes | | | | 1,545,200 |
| Other local sources | | | | <u>94,723</u> |
| Total General Revenues | | | | <u>1,639,923</u> |
| Change in Net Position | | | | 278,923 |
| Net Position - July 1, 2021 | | | | <u>1,393,201</u> |
| Net Position - June 30, 2022 | | | | <u>\$ 1,672,124</u> |

See accompanying notes to the financial statements

**NOOR INTERNATIONAL ACADEMY
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022**

| | General Fund | Other Nonmajor Governmental Funds | Total Governmental Funds |
|---|-------------------------|--|---|
| ASSETS | | | |
| Cash-unrestricted | \$ 927,060 | \$ - | \$ 927,060 |
| Cash-restricted | 3,450 | - | 3,450 |
| Due from other governmental units | 350,422 | 6,778 | 357,200 |
| Due from other funds | - | 86,010 | 86,010 |
| Prepaid cost and deposits | 82,451 | - | 82,451 |
| TOTAL ASSETS | \$ 1,363,383 | \$ 92,788 | \$ 1,456,171 |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities | | | |
| Accounts payable | 90,860 | - | 90,860 |
| Due to other funds | 89,460 | - | 89,460 |
| Accrued expenditures | 137,416 | 1,093 | 138,509 |
| Deferred revenue | 46,040 | - | 46,040 |
| TOTAL LIABILITIES | 363,776 | 1,093 | 364,869 |
| Fund Balances | | | |
| Non-Spendable Fund Balance: | | | |
| Prepaid cost and deposits | 82,451 | - | 82,451 |
| Assigned Fund Balance: | | | |
| Assigned fund balance | 503,393 | - | 503,393 |
| Unrestricted Fund Balance: | | | |
| Unassigned fund balance | 413,763 | 91,695 | 505,458 |
| TOTAL FUND BALANCE | 999,607 | 91,695.00 | 1,091,302 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 1,363,383 | \$ 92,788 | \$ 1,456,171 |

See accompanying notes to the financial statements

**NOOR INTERNATIONAL ACADEMY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022**

Total Fund Balances - Governmental Funds \$ 1,091,302

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, not reported as assets in governmental funds

| | | |
|--------------------------|------------------|-----------|
| Cost of capital assets | \$ 2,990,481 | |
| Accumulated depreciation | <u>(475,141)</u> | 2,515,340 |

Grants and other receivables that are collected after year end, such that they are not available to pay bills outstanding as of year end, are not recognized in the funds. 46,040

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds: (1,980,558)

Total Net Position - Governmental Activities \$ 1,672,124

See accompanying notes to the financial statements

NOOR INTERNATIONAL ACADEMY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

| | <u>General Fund</u> | <u>Nonmajor Funds</u> | <u>Total Governmental Funds</u> |
|--|---------------------|---------------------------|-------------------------------------|
| Revenues | | | |
| Local sources | \$ 2,186 | \$ - | \$ 2,186 |
| State sources | 1,545,032 | 168 | 1,545,200 |
| Federal sources | 284,459 | 100,765 | 385,224 |
| Incoming transfers and other transactions | 92,537 | - | 92,537 |
| Total governmental fund revenues | <u>1,924,214</u> | <u>100,933</u> | <u>2,025,147</u> |
| Expenditures | | | |
| Instructional services | 809,686 | - | 809,686 |
| Supporting services: | | | |
| Pupil support services | 47,685 | - | 47,685 |
| Instructional support services | 142,059 | - | 142,059 |
| General administration | 283,730 | - | 283,730 |
| School administration | 34,467 | - | 34,467 |
| Business support services | 11,773 | - | 11,773 |
| Operations and maintenance | 154,815 | - | 154,815 |
| Pupil transportation services | 193 | - | 193 |
| Central support services | 106,141 | - | 106,141 |
| Food services | - | 79,191 | 79,191 |
| Community activities | 6,282 | - | 6,282 |
| Facilities acquisition, construction & improvement | 318,734 | - | 318,734 |
| Debt service | 101,708 | - | 101,708 |
| Total governmental fund expenditures | <u>2,017,273</u> | <u>79,191</u> | <u>2,096,464</u> |
| Excess (deficiency) of revenues over expenditures | (93,059) | 21,742 | (71,317) |
| Fund Balance, July 1, 2021 | <u>1,092,666</u> | <u>69,953</u> | <u>1,162,619</u> |
| Fund Balance, June 30, 2022 | <u>\$ 999,607</u> | <u>\$ 91,695</u> | <u>\$ 1,091,302</u> |

See accompanying notes to the financial statements

Attachment: NOOR- FINANCIAL REPORT 092022 (6761 : APPROVAL OF REVENUES & EXPENDITURES REPORTS OF AUGUST 31, 2022)

Packet Pg. 82

**NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Noor International Academy (the “Academy”) conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies:

A. Reporting Entity

Noor International Academy is a public school academy that provides instructional and support services to elementary school students from kindergarten to the eighth grade. The Academy was formed as a public school academy pursuant to the Michigan School Code of 1976, as amended by Act No. 362 of the Public Acts of 1993 and Act No. 416 of the Public Acts of 1994.

The Academy entered into a seven-year contract with Central Michigan University to charter a public school academy, expiring on June 30, 2027. The contract requires the Academy to act exclusively as a governmental agency and not undertake any action inconsistent with its status as an entity authorized to receive state school aid funds pursuant to the State Constitution. Central Michigan University is the fiscal agent for the Academy and is responsible for overseeing the Academy’s compliance with the contract and all applicable laws. The Academy pays the Central Michigan University 3% of State aid as an administrative fee. The total administrative fees paid through June 30, 2022 to the Central Michigan University was approximately \$38,351.

The accompanying financial statements have been prepared in accordance with criteria established by the Governmental Accounting Standards Board for determining the various governmental organizations to be included in the reporting entity. These criteria include significant operational and financial relationships that determine which of the governmental organizations are a part of the Academy’s reporting entity, and which organizations are legally separate, component units of the Academy. Based on application of the criteria, the entity does not contain component units.

**NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. Substantially all interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenue, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. All of the Academy's government-wide activities are considered governmental activities.

The statement of net position reports all financial and capital resources, in a net position form (assets minus liabilities equal net position). Net Position is displayed in three components, as applicable, net investment in capital assets, restricted (distinguishing between major categories of restrictions), and unrestricted.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function. Program revenue includes: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and (2) grants and contributions that are restricted to meeting the operational and capital requirements of a particular function.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants, categorical aid, and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation *(continued)*

The effect of the interfund activity has been substantially eliminated from the government-wide financial statements.

Amounts reported as program revenue include: (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions. Internally dedicated resources are reported as general revenue rather than as program revenue. Likewise, general revenue includes all unrestricted State aid.

Fund-Based Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenue to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as required under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Unrestricted state aid, intergovernmental grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be available only when cash is received by the government.

**NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation *(continued)*

The State of Michigan utilizes a foundation allowance approach, which provides for a specific annual amount of revenue per student based on a state-wide formula. The foundation allowance is funded from a combination of state and local sources. Revenues from state sources are primarily governed by the School Aid Act and the School Code of Michigan. The State portion of the foundation is provided from the State's School Aid Fund and is recognized as revenue in accordance with state law.

The Academy also receives revenue from the State to administer certain categorical educational programs. State rules require that revenue earmarked for these programs be used for its specific purpose. Certain categorical funds require an accounting to the State of the expenditures incurred. For categorical funds meeting this requirement, funds received which are not expected to be expended by the close of the fiscal year are recorded as deferred revenue. Other categorical funding is recognized when the appropriation is received.

The Academy reports the following major governmental fund:

General Fund

The General Fund is used to record the general operations of the Academy pertaining to education and those operations not provided for in other funds. Included are all transactions related to the approved current operating budget.

Additionally, the Academy reports the following non-major governmental Food Service and Fiduciary Funds:

Food Service Fund

This fund is used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes in the Academy's food service program. Any deficit generated by this activity is the responsibility of the General Fund.

**NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation *(continued)*

Custodial Funds

Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. The Academy maintains custodial funds to hold assets as an agent in a trustee capacity for various classes, clubs, and student activities.

D. Assets, Liabilities and Net Position or Equity

Deposits, Cash Equivalents, and Investments

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity of twelve months or less when acquired.

The Academy believes that due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all bank deposits. As a result, the Academy evaluates each financial institution it deposits Academy funds with and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk are used as depositories.

The Academy is authorized by Michigan Compiled Laws, Section 129.91 to invest surplus monies in federally insured United States banks, credit unions, and savings and loan associations that have offices in Michigan. The Academy is also authorized to invest in bonds and notes, certain commercial paper, U.S. Government repurchase agreements, bankers' acceptances and mutual funds and investment pools that are composed of authorized investment vehicles.

NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

D. Assets, Liabilities and Net Position or Equity (continued)

Investments are recorded at fair value, based on quoted market prices, or estimated fair value.

Receivables

Receivables at June 30, 2022 consist primarily of state school aid due from the State of Michigan and the federal government. All receivables are expected to be fully collected in July and August of 2022 and are considered current for the purposes of these financial statements.

Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond June 30, 2022, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and expenditure is reported in the year in which the services are consumed.

Capital Assets

Capital assets, which include land, buildings, equipment, and vehicles are reported in the applicable governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$1,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Costs of normal repair and maintenance that do not add to the value or materially extend asset life are not capitalized. The Academy does not have any infrastructure-type assets.

Buildings, equipment, and vehicles are depreciated using the straight-line method over the following useful lives:

| | |
|-------------------------------|---------------|
| Buildings and additions | 20 – 50 years |
| Buses and other vehicles | 5 – 10 years |
| Furniture and other equipment | 5 – 20 years |

**NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

D. Assets, Liabilities and Net Position or Equity *(continued)*

MPSERS Liability

The Academy contracted with Hamadeh Educational Services, Inc. – Management Company to provide all staffing personnel during the year under audit. Consequently, all staffing cost is treated as purchased services in the financial statements.

The Academy has no obligation to fund the Michigan Public School Employees Retirement System for the year ended June 30, 2022.

Deferred Revenue

Governmental funds report deferred revenue in connection with receivables for revenue that is not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. In the fund financial statements, governmental fund types recognize bond proceeds, premiums and discounts, as well as issuance costs, during the current period. At the end of the school year, the Academy had long-term debt outstanding.

Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriations or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. In the fund financial statements, governmental funds report the following components of the fund balance:

- **Non-spendable-** Amounts that are not in spendable form or are legally or contractually required to be maintained intact.

**NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

D. Assets, Liabilities and Net Position or Equity *(continued)*

- **Restricted-** Amounts that are legally restricted by outside parties, constitutional provision, or by enabling legislation for use of a specific purpose.
- **Committed-**Amounts that have been formally set aside by the Board of Directors for use and specific purposes. Commitments are made and can be rescinded only via resolution of the Board of Directors.
- **Assigned-** Intent to spend the resources on a specific purpose expressed by the Board of Directors.
- **Unassigned-** Amounts that do not fall into any of the above categories. This is the residual classification for amounts in the General Fund and represents fund the fund balance that has not been assigned to other funds or has not been restricted, committed or assigned for specific purposes in the General Fund.

Comparative Data

Comparative data is not included in the Academy's financial statements.

Government-wide financial (statements statement of net position and statement of activities) prepared using full accrual accounting for all of the Academy's activities have been provided. The fund financial statements focus on major funds rather than fund types.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Data

The Academy is legally subject to the budgetary control requirements of the State of Michigan P.A. 621 of 1978 (the Uniform Budgetary Act). The following is a summary of the requirements of the Act:

1. Budgets must be adopted for the General Fund and Special Revenue Funds by July 1.
2. The budgets must be balanced.
3. The budgets must be amended when necessary.
4. Public hearings must be held before budget adoptions.
5. Expenditures cannot exceed budget appropriations.
6. Expenditures must be authorized by a budget before being incurred.

The Academy formally adopted General Fund and Special Revenue Funds (Food Services) budgets by function for the fiscal year ended June 30, 2022. Expenditures at this level in excess of amounts budgeted are a violation of Michigan law. Unexpended appropriations lapse at year end; encumbrances are not included as expenditures. No encumbrances were outstanding in the General Fund and Special Revenue Funds at June 30, 2022. During the current year, the budget was amended in a legally permissible manner.

The combined statement of revenues, expenditures and changes in fund balances – all governmental fund types is presented in conformity with generally accepted accounting principles. The combined statement of revenues, expenditures and changes in fund balances – budget and actual is presented on the same basis of accounting used in preparing the adopted budget.

**NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 3 - DEPOSITS AND INVESTMENTS

State statutes and the Academy's investment policy authorize the Academy to make deposits in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan; the Academy is allowed to invest in U.S. Treasury or agency obligations, U.S. government repurchase agreements, bankers' acceptances, commercial paper rated prime at the time of purchase that matures not more than 270 days after the date of purchase, mutual funds, and investment pools that are composed of authorized investment vehicles. The Academy's deposits are in accordance with statutory authority. The Academy has designated one bank for the deposit of its funds, and has not adopted any other formal investment policy.

The Academy's cash and investments are subject to custodial credit risk, which is examined in more detail below:

Custodial Credit Risk of Bank Deposits – Custodial credit risk is the risk that in the event of a bank failure, the Academy's deposits may not be returned to it. The Academy evaluates its depositories and only those with an acceptable risk level are used for the Academy's deposits.

The Academy believes that due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits.

At year end, the Academy's deposits and investments were reported in the basic financial statements as cash and cash equivalents of \$930,510.

The deposits of the Academy were reflected in the accounts of the financial institution at \$940,481 of which \$503,362 is covered by federal depository insurance.

**NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 4 - CAPITAL ASSETS

Capital assets activity of the Academy's governmental activities was as follows:

| | Balance July 1, 2021 | Additions | Disposals and Adjustments | Balance June 30, 2022 |
|---------------------------|-------------------------|---------------------|---------------------------------|--------------------------|
| Assets being depreciated | | | | |
| Building | \$ 1,375,909 | \$ 1,306,234 | \$ - | \$ 2,682,143 |
| Computer equipment | 228,753 | 7,824 | - | 236,577 |
| Furniture and equipment | 71,761 | - | - | 71,761 |
| Subtotal | 1,676,423 | 1,314,058 | - | 2,990,481 |
| Accumulated depreciation: | | | | |
| Building | 142,983 | 56,691 | - | 199,674 |
| Computer equipment | 204,042 | 6,731 | - | 210,773 |
| Furniture and equipment | 61,171 | 3,523 | - | 64,694 |
| Subtotal | 408,196 | 66,945 | - | 475,141 |
| Net capital assets | <u>\$ 1,268,227</u> | <u>\$ 1,247,113</u> | <u>\$ -</u> | <u>\$ 2,515,340</u> |

Depreciation expense was not charged to specific activities as the Academy considers its assets to impact multiple activities and allocation is not practical.

NOTE 5 - DEBT

In May 2018, the Academy purchased the school building in which it had been leasing. The principal balance of the loan was \$1,147,500 to be repaid over a twenty-year period. At the end of June 30, 2022, the Academy had \$993,058 in debt outstanding, due to the purchase of the building. The fixed annual interest rate is 5% for the first five years. On the conversion date, the interest rate shall reprice and reset to a fixed annual rate equal to 2.75% above the weekly average yield on five year U.S. Treasury securities.

**NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 5 - DEBT *(continued)*

In addition, in March 2022, the Academy purchased another building to begin construction on a new school building. The principal balance of the loan was \$987,500 to be repaid at the end of a two year period. The fixed annual interest rate is 4% for two years with monthly accrued interest only payments due.

The repayment schedule is currently as follows:

| Period | Principal Amounts | Interest Amount | Total Debt Service |
|---------------|------------------------------|----------------------------|-------------------------------|
| 2022-2023 | 41,752 | 49,861 | 91,613 |
| 2023-2024 | 21,616 | 24,191 | 45,807 |
| 2024-Beyond | 1,917,190 | - | 1,917,190 |
| TOTAL | \$ 1,980,558 | \$ 74,052 | \$ 2,054,610 |

NOTE 6 - RISK MANAGEMENT

The Academy is exposed to various risks of loss related to property loss, torts, errors and omissions and employees, injuries (worker's compensation), as well as medical benefits provided to employees. The Academy has purchased commercial insurance for all claims. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage since inception.

NOTE 7 - MANAGEMENT AGREEMENT

The Academy has entered into a management agreement with Hamadeh Educational Services, Inc. (the "Management Company"), a for-profit corporation. The Management Company is responsible for all management, operation, administration, and education of the Academy. All Academy personnel are provided by the Management Company.

**NOOR INTERNATIONAL ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

There management fees for the year ended June 30, 2022 were approximately \$193,243.

NOTE 8 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through August 31, 2022, which is the date the financial statements were available to be issued. Events occurring after that date have not been evaluated to determine whether a change in the financial statements would be required.

REQUIRED SUPPLEMENTAL INFORMATION

**NOOR INTERNATIONAL ACADEMY
BUDGETARY COMPARISON SCHEDULE-GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022**

| | Budgeted Amounts | | Actual | Variances |
|--|-------------------|-------------------|-------------------|------------------|
| | Original | Final | (GAAP Basis) | Over/(Under) |
| | | | | Final |
| | | | | to Actual |
| Revenues | | | | |
| Local sources | \$ 3,500 | \$ 3,500 | \$ 2,186 | \$ (1,314) |
| State sources | 1,778,511 | 1,573,354 | 1,545,032 | (28,322) |
| Federal sources | 184,018 | 413,362 | 284,459 | (128,903) |
| Other transactions and financing sources | 17,895 | 91,163 | 92,537 | 1,374 |
| Total governmental fund revenues | 1,983,924 | 2,081,379 | 1,924,214 | (157,165) |
| Expenditures | | | | |
| Instructional Services | 912,821 | 863,452 | 809,686 | (53,766) |
| Supporting Services: | | | | |
| Pupil support services | 47,159 | 52,860 | 47,685 | (5,175) |
| Instructional support services | 187,634 | 172,278 | 142,059 | (30,219) |
| General administration | 362,757 | 319,684 | 283,730 | (35,954) |
| School administration | 25,977 | 37,034 | 34,467 | (2,567) |
| Business support services | 11,312 | 21,428 | 11,773 | (9,655) |
| Operations and maintenance | 145,608 | 167,662 | 154,815 | (12,847) |
| Pupil transportation services | 4,608 | 1,050 | 193 | (857) |
| Central support services | 70,580 | 106,205 | 106,141 | (64) |
| Community Services | 15,000 | 10,375 | 6,282 | (4,093) |
| Facilities acquisition, construction & improvement | 2,000 | 320,500 | 318,734 | (1,766) |
| Debt service | 91,613 | 102,640 | 101,708 | (932) |
| Total governmental fund expenditures | 1,877,069 | 2,175,168 | 2,017,273 | (157,895) |
| Excess (deficiency) of revenues over expenditures | 106,855 | (93,789) | (93,059) | 730 |
| Fund Balance, July 1, 2021 | 801,081 | 1,092,666 | 1,092,666 | - |
| Fund Balance, June 30, 2022 | \$ 907,936 | \$ 998,877 | \$ 999,607 | \$ 730 |

See accompanying notes to the financial statements

OTHER SUPPLEMENTAL INFORMATION

NOOR INTERNATIONAL ACADEMY
SPECIAL REVENUE FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2022

| | |
|---|--------------------------|
| | <u>Food Services</u> |
| Revenues | |
| State sources | \$ 168 |
| Federal sources | <u>100,765</u> |
| Total Revenues | 100,933 |
| Expenditures | |
| Food services | <u>79,191</u> |
| Total Expenditures | 79,191 |
| Excess of revenues over expenditures and other financing sources | \$ 21,742 |
| Fund Balance- Beginning of Year | <u>69,953</u> |
| Fund Balance-End of Year | <u><u>\$ 91,695</u></u> |

See accompanying notes to the financial statements

NOOR INTERNATIONAL ACADEMY
STATEMENT OF NET POSITION
FIDUCIARY FUND
JUNE 30, 2022

| | Custodial Funds |
|---|--------------------|
| ASSETS | |
| Due from General Fund | \$ 3,450 |
| TOTAL ASSETS | <u>\$ 3,450</u> |
| NET POSITION | |
| Restricted for: | |
| Individuals, organizations and other custodial activities | \$ 3,450 |
| TOTAL NET POSITION | <u>\$ 3,450</u> |

See accompanying notes to the financial statements

NOOR INTERNATIONAL ACADEMY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

| | <u>Custodial Funds</u> |
|---|----------------------------|
| Additions | |
| Fundraisers | <u>\$ 2,114</u> |
| Total additions | 2,114 |
| Deductions | |
| Supplies and materials | <u>1,952</u> |
| Total deductions | 1,952 |
| Net increase(decrease) in fidicuary net position | 162 |
| Net Position, July 1, 2021 | <u>3,288</u> |
| Net Position, June 30, 2022 | <u><u>\$ 3,450</u></u> |

See accompanying notes to the financial statements

Noor International Academy

37412 Dequindre Road
Sterling Heights, MI 48310

Meeting: 09/26/22 06:30 PM

Regular Meeting

Category: Open Forum/Public Comments

DOC ID: 6759

SCHEDULED

OPEN FORUM/PUBLIC COMMENT**PUBLIC PRESENT:**

PUBLIC COMMENTS/OPEN FORUM:

Secretary

Noor International Academy

37412 Dequindre Road
Sterling Heights, MI 48310

Meeting: 09/26/22 06:30 PM
Regular Meeting
Category: Presentation of Award
DOC ID: 6778

RESOLUTION

| ✓ Vote Record - Resolution 6778 | | | | | | |
|---|-----------------|--|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as Amended <input type="checkbox"/> Defeated <input type="checkbox"/> Tabled <input type="checkbox"/> Withdrawn | | | Yes/Aye | No/Nay | Abstain | Absent |
| | Sarah Chaar | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Hassen Hijazi | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | John Mdaihli | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Joumana Salamey | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Rafel Rashid | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

The following preamble and resolution was offered by Member _____
and supported by Member _____:

PRESENTATION OF NIA NEW BUILDING UPDATES

The Superintendent of the Academy presented the Board of Directors of Noor International Academy with the updates of the New Building.

RESOLUTION DECLARED ADOPTED.

Secretary, Board of Directors**SECRETARY'S CERTIFICATION:**

I hereby certify that the foregoing is a true and complete copy of a resolution duly adopted by the Board of Directors of Noor International Academy, at its Regular Meeting held on September 26, 2022, at which a quorum was present and that the meeting was conducted and public notice was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of the meeting were kept and will be or have been made available as required by the Act.

Secretary, Board of Directors

Noor International Academy

37412 Dequindre Road
Sterling Heights, MI 48310

Meeting: 09/26/22 06:30 PM

Regular Meeting

Category: Policy

DOC ID: 6776

RESOLUTION

| ✓ Vote Record - Resolution 6776 | | | | | | |
|---|-----------------|--|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as Amended <input type="checkbox"/> Defeated <input type="checkbox"/> Tabled <input type="checkbox"/> Withdrawn | | | Yes/Aye | No/Nay | Abstain | Absent |
| | Sarah Chaar | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Hassen Hijazi | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | John Mdaihli | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Joumana Salamey | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Rafel Rashid | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

The following preamble and resolution was offered by Member _____
and supported by Member _____:

**APPROVAL OF THE REVISED ELECTRONIC DEVICE POLICY
RELATED TO STATEWIDE TESTING**

WHEREAS, the Academy is a governmental body whose purpose is to operate, function and exist as a public school academy under the Revised School Code (“Code”); and

WHEREAS, the Academy Board has been presented with the revised Electronic Device Policy related to Statewide Testing for the 2022-2023 school year addressing student conduct and attached hereto as Exhibit “A”; and

WHEREAS, the Academy Board believes it is in the best interest of the Academy to implement the revised the revised policy described in and set forth in the Electronic Device Policy related to Statewide Testing hereto as Exhibit “A”.

RESOLVED, that the revised Electronic Device Policy related to Statewide Testing as set forth in Exhibit “A” and presented to the Academy Board is hereby adopted and be implemented as the Electronic Device Policy related to Statewide Testing of the Academy.

RESOLVED FURTHER, the Board President, Vice President, Treasurer, Secretary, any other member of the Board of Directors, Superintendent, Authorized Representative, or any of them acting alone (the “Authorized Officer”) is hereby authorized, empowered and directed, for and on behalf of the Academy, to execute and deliver any documents which relate thereto in accordance with these resolutions.

RESOLUTION DECLARED ADOPTED.

Secretary, Board of Directors**SECRETARY'S CERTIFICATION:**

I hereby certify that the foregoing is a true and complete copy of a resolution duly adopted by the Board of Directors of Noor International Academy, at its Regular Meeting held on September 26, 2022, at which a quorum was present and that the meeting was conducted and public notice was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of the meeting were kept and will be or have been made available as required by the Act.

Secretary, Board of Directors



ELECTRONIC DEVICES POLICY RELATED TO STATEWIDE TESTING - STUDENTS

One essential part of educating students successfully is assessing their progress in learning to high standards. Done well and thoughtfully, assessments are tools for learning and promoting equity. They provide necessary information for educators, families, the public, and students themselves to measure progress and improve outcomes for all learners.

For the above-mentioned reasons, **students are not permitted to use, wear, or access any personal, non-testing electronic devices during testing or while on a break when in an active testing session.** These electronic devices include but are not limited to smartphones, cell phones, smartwatches, and Bluetooth headphones, headphones that allow access to voice assistant technology, and computers and/or tablets not being actively used for testing purposes. Administration staff are to practice due diligence in actively monitoring students in the testing room and on breaks to ensure that electronic devices are not accessed. If a student brings an additional electronic device into the testing room, the test administrator must follow the district/building level electronic device policy in ensuring the electronic device is stored appropriately and is not accessible to the student during testing.

The testing environment is not to be disturbed by any electronic devices not used for testing or test administration. If an additional electronic device is medically necessary for a testing student, the device must be left with the test administrator, or the test must be administered to the student in a one-test administrator-to-one student setting, and the student must be actively monitored at all times while testing.

ADDITIONALLY:

- Students are not allowed to access the device used for testing for any other purpose than to complete the test during the test session.
- A student may not access any additional websites or applications during testing, or for any other purpose after testing, while in the testing room.
- Staff is to ensure that all testing devices are configured properly and that all background applications are disabled before testing begins.
- No pictures or videos may be taken during testing.

COMMUNICATION PLAN FOR SHARING ELECTRONIC DEVICE POLICY

- Students/parents/staff will be informed of this policy in a variety of methods such as daily announcements prior to testing, posters throughout the building, newsletters, parent letters, message call system, etc. The Policy is also available in the Parent Student handbook on the academy's website, and is also shared during staff test administration training PD and student assembly.

ELECTRONIC DEVICE EXAMPLES:

Examples of electronic devices include, but are not limited to:



Noor International Academy

37412 Dequindre Road
Sterling Heights, MI 48310
Tel: 586.365.5000
Fax: 586.365.5001

- any electronic device that can be used to record, transmit, or receive information, not used for testing
- computer tablets, iPads, e-readers (for example: Kindle)
- smart watches (for example: Fitbits; Apple, Garmin, Samsung watches; any watch with access to other applications or the internet)
- smart phones and cell phones
- Bluetooth headphones, smart earbuds (for example: Beats, iPods), or any headphone with access to other applications or the internet)
- smart glasses (for example: Google Glass)
- desktop computers, laptops, Chromebooks, not used for testing

STUDENT GUIDELINES UPON ENTERING TESTING ENVIRONMENT:

1. All students are to turn cell phones/electronic devices off before entering any testing room.
2. All cell phones/electronic devices must be turned into the test administrator or placed in the cell phone pouches located near the door in each classroom. All backpacks/purses are to be placed in lockers before entering testing locations as they are NOT allowed in the testing room. Students may not access backpacks or purses until the test session has ended. In addition, students are not allowed to use cell phones or other devices in hallways, rest rooms, or at lunch while they are still testing. All devices will be kept in the cell phone pouches or with the testing administrator until the test session is over or until the student has been dismissed from the session after finishing for the day and has been allowed to return to his/her regular schedule of classes.
3. Students found to be in possession of cell phones or electronic devices during testing are subject to disciplinary action as set forth in the Student Code of Conduct. The device will be taken and given to the building principal's office via a hall monitor or School Resource Officer. The student also risks having his/her test score invalidated by having such a device in possession while testing. Invalidation of test results could follow an investigation to determine if test security or confidential integrity was compromised. The principal and testing coordinator will work together on the investigation along with the test administration present in the room in which the incident happened. Parents will be notified of any such action.
4. This policy includes Apple watches or any such electronic watch being worn during testing by both students and staff members.

CONSEQUENCES

- If a student has a cell phone or other non-test electronic device out at any point during a test session, that student's test will be compromised and is to be invalidated due to prohibited behavior, even if the student did not use the cell phone or device.



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- Students are not allowed to wear or access “wearable” technology (such as smartwatches, fitness trackers, and Bluetooth headphones) during testing. If a student is wearing such a device during testing, that student’s test will be invalidated because the student has access to the device regardless of whether it was used or not.
- Even if a student has exited or submitted their test, they cannot use cell phones or other electronic devices in the testing room. If the student has exited/submitted the test and then accesses a cell phone/electronic device (including wearable technology), this constitutes prohibited behavior and the student’s test will be invalidated.
- Student/staff incident will be reported to the OEAA and/or testing vendors.
- Disciplinary consequences may occur per the Parent Student Handbook

ELECTRONIC DEVICES POLICY FOR TEST ADMINISTRATORS/TEST MONITORS AND STAFF

Test administrators and test monitors must be focused on active monitoring throughout test administration. During testing, staff may only use a computer (or other appropriately configured device, for example, an iPad or Chromebook) for monitoring WIDA, MI-ACCESS, and/or M-STEP, and these devices should be used for no other purpose, during testing.

Test administrators and test monitors are only allowed to use classroom phones to alert other staff of issues, assistance and or emergencies. Wearable technology is strongly discouraged for testing staff; if it is worn, devices must be set on airplane mode to limit access to other applications and the internet.

A test administrator shall not disturb the testing environment through texting, speaking, or other cell phone/wearable technology/electronic device use, except in the event of an emergency. Test content can never be photographed or communicated; this includes when a test administrator or test monitor needs to alert others of an issue or incident. Test administrators and test monitors are not to use their cell phones, wearable technology, or other devices to check email or perform other work during testing. All such electronic devices are to be silenced to reduce disruptions. Cell phones and electronic devices are to completely be shut down or placed on airplane mode and only classroom phone can be used to alert other staff in emergency cases.

Staff who go between rooms or help troubleshoot technical issues during testing, such as the District Assessment Coordinator or Technology Coordinator may use their cellphones to contact the service provider’s help desk; however, they should step out of the testing room to make calls, to minimize disruptions.

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BEST PRACTICES FOR TESTING ENVIRONMENT

Students and staff are not allowed to bring any additional electronic devices into the testing room.

- Electronic devices are to be left at home or kept in a secure on-site location during testing (student lockers, staff storage cabinets).
- Staff is to actively verify that no student has additional electronic devices before, during, and after testing.
- Test administration staff remind students to check that they have no electronic devices. “Did you shut down our phone and place them in the pouches?” “Do you have earbuds in your ears or in your pocket?” “Are you wearing a smartwatch?” “Is your bag pack/purse in your locker?”
- Additional electronic devices students bring into the room are collected by staff members; the devices are powered off and stored away from the students.

GUIDELINES:

- All staff must turn cell phones/electronic devices off set it on airplane mode before entering any testing room.
- Staff will need to re-inform or briefly talk with students/parents, prior to testing, on this policy in a variety of methods such as daily announcements prior to testing, posters throughout the building, newsletters, parent letters, message call system, etc. It is up to the principal to determine the most efficient and effective method of notifying students and parents of this policy.
- This policy includes Apple watches or any such electronic watch being worn during testing by both students and staff members.

CONSEQUENCES:

- If a test administrator or other staff in the testing room accesses an additional electronic device, this will result in a misadministration for the entire testing session and invalidation of the students’ tests, in addition to any other actions the Michigan Department of Education (MDE) deems necessary.
- Photography/communication of test content will result in a misadministration for the entire testing session and invalidation of the students’ tests, in addition to any other actions MDE deems necessary.

INCIDENT REPORTING PLAN:

In the event we have an incident a student or test administrator in the testing room accesses an electronic device, this will result in a misadministration and an incident report will be created. When creating and submitting an Incident Report, the following information will be included:

1. Test Cycle: (add academic year)
2. Grade of student involved – Title of Staff Involved
3. Content Area:
4. Testing Mode: online/in person



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5. Incident Category: Prohibited Behavior
6. Incident Subcategory: Electronics/Social Media
7. Students Involved or Impacted: Yes
8. Add Student: Select UIC/Name of student involved – ID#/Name of staff involved
9. MDE Action Request: Mark as Prohibited Behavior
10. In the incident description box, enter “Student UIC # / Staff ID# was identified as having exhibited prohibited student behavior by using for example: “an artificial voice to respond to a test item(s) in their WIDA Speaking”

The incident will be investigated by the Principal and Academy Testing Coordinator and the investigation findings will be submitted to the OEAA. A complete internal investigation report summary addressing what occurred minimally includes:

1. A timeline and summary of events
2. A list of students involved
3. A list of school staff involved (OEAA recommends you speak with all teachers and proctors involved with testing)
4. Statements from school staff involved, summarizing what occurred in their own words
5. Statements from the students involved, summarizing what occurred in their own words
6. Copies of security compliance forms for involved school staff
7. A copy of the district’s assessment training plan
8. Return your investigation findings to, State Assessment Integrity and Security Administrator, via email

A swift investigation of the incident report will help correct any misadministration and/or use of electronic device and prevent future test irregularities.

REQUIRED STAFF TRAINING

All test administrators, test monitors and staff are required to attend all trainings provided in relation to testing and electronic device use policy to ensure guidelines and procedures set forth in this policy.

- Academy Testing Coordinator will meet with staff weeks prior to the testing dates
- PD sessions will be conducted to cover:
 - Testing administration guidelines and procedures
 - Staff responsibilities and expectations
 - Student responsibilities and expectations
 - Student Integrity
 - Incident Reporting Plans
 - Emergencies
 - Do’s and Don’ts
 - Other subjects to be covered to include testing approved material, students with special needs, timing, and more



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- MI Assessment Coordinator Training Guide will be shared with all staff
- Meeting Minutes will be provided to staff to revisit when needed
- Additional training will also be available to staff who need further assistance and/or have missed the initial training.

| TEST NAME | TRAINING DAYS |
|-------------|-------------------------|
| NWEA | August 22 – September 2 |
| NWEA – WIDA | January 09 – 27 |
| MSTEP | March 1 - 24 |



Noor International Academy

37412 Dequindre Road
Sterling Heights, MI 48310

Meeting: 09/26/22 06:30 PM

Regular Meeting

Category: Adoption of Board Meetings Schedule

DOC ID: 6777

RESOLUTION

| ✓ Vote Record - Resolution 6777 | | | | | | |
|---|-----------------|--|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as Amended <input type="checkbox"/> Defeated <input type="checkbox"/> Tabled <input type="checkbox"/> Withdrawn | | | Yes/Aye | No/Nay | Abstain | Absent |
| | Sarah Chaar | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Hassen Hijazi | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | John Mdaihli | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Joumana Salamey | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Rafel Rashid | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

The following preamble and resolution was offered by Member _____
and supported by Member _____:

ADOPTION OF AMENDED SCHEDULE OF BOARD OF DIRECTORS MEETINGS

RESOLVED, that the attached amended schedule of dates being presented in Exhibit “A” is hereby approved as the schedule of annual, regular and public hearing meetings for the Academy Board of Meetings for the 2022-2023 school year.

RESOLUTION DECLARED ADOPTED.

Secretary, Board of Directors**SECRETARY'S CERTIFICATION:**

I hereby certify that the foregoing is a true and complete copy of a resolution duly adopted by the Board of Directors of Noor International Academy, at its Regular Meeting held on September 26, 2022, at which a quorum was present and that the meeting was conducted and public notice was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of the meeting were kept and will be or have been made available as required by the Act.

Secretary, Board of Directors

BOARD MEETING CALENDAR
Noor International Academy

BOARD OF DIRECTORS
2022-23 Board Meeting Calendar

37412 Dequindre

Sterling Heights, MI 48310

Telephone: 586-365-5000; Facsimile: 586-365-5001; Website: www.niapsa.org

Pursuant of Michigan Open Meetings Act, Act No. 267 of the Public Acts of 1976, being Sections 15.261 to 15.275 of the Michigan Compiled Laws.

| MONTH | DAY | DATE | TIME | LOCATION |
|---|--------|------|-----------|--|
| August | Monday | 29 | 6:30 P.M. | Academy - 37412 Dequindre Rd, Sterling Heights, MI 48310 |
| September | Monday | 26 | 6:30 P.M. | Academy - 37412 Dequindre Rd, Sterling Heights, MI 48310 |
| October | Monday | 17 | 6:30 P.M. | Academy - 37412 Dequindre Rd, Sterling Heights, MI 48310 |
| November | Monday | 21 | 6:30 P.M. | Academy - 37412 Dequindre Rd, Sterling Heights, MI 48310 |
| December | Monday | 19 | 6:30 P.M. | Academy - 37412 Dequindre Rd, Sterling Heights, MI 48310 |
| January | Monday | 23 | 6:30 P.M. | Academy - 37412 Dequindre Rd, Sterling Heights, MI 48310 |
| February | Monday | 27 | 6:30 P.M. | Academy - 37412 Dequindre Rd, Sterling Heights, MI 48310 |
| March | Monday | 20 | 6:30 P.M. | Academy - 37412 Dequindre Rd, Sterling Heights, MI 48310 |
| April | Monday | 24 | 6:30 P.M. | Academy - 37412 Dequindre Rd, Sterling Heights, MI 48310 |
| May Public Hearing & Regular Meeting | Monday | 22 | 6:30 P.M. | Academy - 37412 Dequindre Rd, Sterling Heights, MI 48310 |
| June Regular Meeting | Monday | 26 | 6:30 P.M. | Academy - 37412 Dequindre Rd, Sterling Heights, MI 48310 |
| July Annual Meeting | Monday | 24 | 6:30 P.M. | Central District Office - 6919 N. Waverly St, Dearborn Heights, MI 48127 |

A copy of the meeting minutes are available for public inspection at the Academy within 8 business days for proposed minutes and 5 business days or approved minutes.

The Academy shall comply with subtitle A of Title II of the Americans with Disabilities Act of 1990, Public Law 101-336, 42 USC § 12101 et seq or any successor law. Please contact Mrs. Nawal Hamadeh at 313-598-3344 prior to the meeting.

Attachment: NIA BOD Calendar 2022-2023 (6777 : AMENDED BOD MEETINGS SCHEDULE)

Noor International Academy

37412 Dequindre Road
Sterling Heights, MI 48310

Meeting: 09/26/22 06:30 PM

Regular Meeting

Category: Request For Proposal (RFP)

DOC ID: 6762

RESOLUTION

| ✓ Vote Record - Resolution 6762 | | | | | | |
|---|-----------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| | | Yes/Aye | No/Nay | Abstain | Absent | |
| <input type="checkbox"/> Adopted | Sarah Chaar | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| <input type="checkbox"/> Adopted as Amended | Hassen Hijazi | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| <input type="checkbox"/> Defeated | John Mdaihli | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| <input type="checkbox"/> Tabled | Joumana Salamey | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| <input type="checkbox"/> Withdrawn | Rafel Rashid | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

The following preamble and resolution was offered by Member _____
and supported by Member _____:

**REVIEW AND APPROVAL OF RFP BIDDING, BID COMMITTEE AND
SELECTION OF VENDORS FOR LAWN CARE AND SNOW REMOVAL
SERVICES**

WHEREAS, pursuant to Section 504a (d) of Act 451, Public Acts of Michigan, 1976, as amended ("Act"), a public school academy is authorized to enter into binding legal agreements with persons or entities as necessary for the operation, management and maintenance of the public school academy; and

WHEREAS, pursuant to Section 1274(1) of the Act, a public school academy is required to obtain competitive bids for the procurement of supplies, materials, services and equipment's when the costs of procuring them exceeds the statutory limit; and

WHEREAS, the Board of Directors has been advised that, the cost of snow removal for the Lawn Care and Snow Removal Service Program necessary for the Academy's operation will exceed the statutory limit; and

WHEREAS, the Academy Board of Directors has been presented by Hamadeh Educational Services, Inc., the educational service provider (ESP) for the Academy, with a Lawn Care and Snow Removal Service RFP to bid and award Agreement with a qualified distributor to open and review bids as attached in Exhibit "A"; and

WHEREAS, the Academy Board of Directors believes that it is the best interest of the Academy to approve the RFP for the Lawn Care and Snow Removal Service and qualified Vendors and all actions taken by HES retroactively that are consistent with these resolutions to obtain bids, open, analyze and make recommendations to the Board as attached and made part of Exhibit "A"

WHEREAS, the Board of Directors has been presented with bids for the Lawn Care and Snow Removal Service for the Snow Removal Program for vendors selection as attached hereto as Exhibit "A"

WHEREAS, the Board of Directors has been presented with the bid summary and all the recommendations for the qualified vendors for the Lawn Care and Snow Removal Service for vendors selection as attached hereto as in Exhibit “A”

WHEREAS, the Board of Directors has reviewed and discussed the qualified vendors and the attached RFP for Snow Removal Service, and believes that it would be in the best interest of the Academy at this time to approve the RFP and award Agreement with the qualified distributor as in Exhibit “A”; and

WHEREAS, the Board of Directors has reviewed, discussed the bids, bids summary and recommendations for the Lawn Care and Snow Removal Service as presented in Exhibit “A”, and the Board believes that it would be in the best interest of the Academy at this time to select and finalize the contracts for the Lawn Care and Snow Removal Service with the following vendor(s):

| Vendor Name | Service Type | Contract Length |
|-------------|--------------|-----------------|
| | | |
| | | |

NOW, THEREFORE, BE IT RESOLVED THAT, the Board of Directors has discussed, reviewed, and approves the attached RFP for the Lawn Care and Snow Removal Service as presented in Exhibit “A”; and

NOW, THEREFORE, BE IT RESOLVED THAT, the Board of Directors has discussed, reviewed, and hereby approves the following vendors and finalize the contracts for the Snow Removal Service as presented:

| Vendor Name | Service Type | Contract Length |
|-------------|--------------|-----------------|
| | | |
| | | |

RESOLVED FURTHER THAT, any and all actions taken prior to the date of these Resolutions by HES retroactively and are consistent with these resolutions are hereby approved and ratified

BE IT FURTHER RESOLVED THAT, The Board President, Vice President, Treasurer, Secretary, Superintendent, or any other member of the Board is hereby directed and authorized to prepare, negotiate, modify or otherwise amend, execute and deliver any and all agreements, instruments and documents that are proper, necessary, convenient or desirable to carry out the intent of this Resolution and are not materially adverse to the Academy.

BE IT FINALLY RESOLVED THAT, nothing in the foregoing Resolutions shall imply that the ultimate responsibility for approving the Bid rests with anyone other than the Board.

RESOLUTION DECLARED ADOPTED.

Secretary, Board of Directors**SECRETARY'S CERTIFICATION:**

I hereby certify that the foregoing is a true and complete copy of a resolution duly adopted by the Board of Directors of Noor International Academy, at its Regular Meeting held on September 26, 2022, at which a quorum was present and that the meeting was conducted and public notice was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of the meeting were kept and will be or have been made available as required by the Act.

Secretary, Board of Directors

**STAR INTERNATIONAL ACADEMY, UNIVERSAL ACADEMY,
UNIVERSAL LEARNING ACADEMY, AND NOOR INTERNATIONAL ACADEMY**

C/O Star International Academy
6919 N. Waverly Street
Dearborn Heights, MI 48127
(313) 565-0507; Info@starpsa.org



REQUEST FOR PROPOSAL (RFP)

SNOW REMOVAL AND LAWN CARE MAINTENANCE SERVICES

RESPONSES DUE BY

Tuesday, September 13, 2022 by 4:30PM

THE “ACADEMIES” RESERVE THE RIGHT TO REJECT ALL PROPOSALS

NOTICE: The Academies do not discriminate on the basis of race, color, national origin, sex, age, height, weight, religion, marital status, or disability in their programs and activities.

**STAR INTERNATIONAL ACADEMY, UNIVERSAL ACADEMY,
UNIVERSAL LEARNING ACADEMY, AND NOOR INTERNATIONAL ACADEMY
REQUEST FOR PROPOSAL
(RFP)**

1.0 GENERAL

1.1 Overview

1. “The Academies” are statutory public school Academies each created by the State of Michigan and functioning under the Michigan Revised School Code.
 - a. **Universal Learning Academy (ULA)** is located at 28015 Joy Road in Westland MI, 48185.
 - b. **Star International Academy – Hass (SIA H)** is located at 24425 Hass St. Dearborn Heights, MI 48127, including the Athletic Field across the street (*section behind the bleachers*).
 - c. **Star International Academy – George (SIA G)** is located at 24480 George St. Dearborn Heights, MI 48127.
 - d. **Star International Academy – Canton (SIA C)** is located at 45081 Geddes Rd. Canton, MI 48188.
 - e. **Star International Academy – Support Center** is located at 6919 N. Waverly St. Dearborn Heights, MI 48127.
 - f. **Universal Academy (UA)** is located at 4833 Ogden Detroit, Mi. 48210.
 - g. **Noor International Academy (NIA)** is located at 37412 Dequindre St. Sterling Heights, MI 48310.
 - h. **Noor International Academy – Troy (NIA T)** is located at 4050 Coolidge Hwy. Troy, MI 48098 (*currently under construction*).

Each of the Academies is governed by a Board of Trustees consisting of five (5) appointed members each and each elected for various terms. The policies of the Boards are carried out by Hamadeh Educational Services, 6919 N. Waverly St. Dearborn Heights, MI 48127.

The Academies serve grades ranging from Pre-K-12 in the cities of Detroit, Dearborn Heights, Canton Township, Westland, and Sterling Heights/Troy (PK-6).

1.2 **Objectives**

The objective of this Request for Proposal (RFP) is to solicit bids and establish a partnership with a vendor or multi vendors to provide:

- **Snow removal and/or lawn maintenance services**, and laborers using their own equipment and certain supplies and training their own employees on the use of such equipment and the Academies equipment that is permitted for use and train for safety requirements and providing proper supervision
- A separate bid should be submitted for each facility
- Costs are to be broken down for each facility and line items.
- It is not mandatory to submit bids for each of the Academies (one bid can be submitted for all but based on the specific needs of each building with a breakdown of individual building cost).

1.3 **Scope**

This RFP will select a vendor or multi vendors to provide Snow Removal and Lawn Maintenance Services, and laborers using their own servicing equipment and supplies, training their own employees on the use of such equipment and the Academies equipment that are permitted for use by the company and train for safety requirements and providing proper supervision.

- The school year begins on 08/29/2022 and ends on or around 06/16/2023 for students. All school days Mondays through Thursdays are full days and Fridays are half days.
- The regular school days are 7:30 AM through 3:15 PM
- On half days, school hours are 7:30 AM through 12:25 PM

1.4 **Confidentiality**

The information presented in this RFP and any subsequent information provided or received by The Academies or the prospective vendor/contractor will be treated as confidential. All parties agree that they will treat any and all information received as part of this RFP in the same manner as it treats its own internal confidential information.

2.0 **BID PREPARATION**

2.1 **Mail to OR Deliver in person All Documents in a SEALED envelope to:**

Mahmoud Bazzi
Director of Operations
6919 N. Waverly Street
Dearborn Heights, MI 48127
Phone: (313) 283-7550
Email: mahbazzi@starpesa.org

(FAXED/EMAILED BIDS WILL NOT BE ACCEPTED).

2.1 **Deadline for Submissions**

Four (4) copies of each of your RFP responses, along with one (1) copy of pertinent technical specification materials, must be submitted on or before **Tuesday, September 13, 2022 by 4:30PM.** Late and faxed responses will not be considered. Clear and concise thoughts are expected. Provide one (1) bound and three (3) unbound copies suitable for photocopying.

2.2 **Document Preparation**

To ensure compliance, prospective suppliers are to state their degree of compliance with each numbered section within the RFP.

2.3 **Evidence of Vendor's Ongoing Stability**

Each bid should include a capability summary indicating the following:

- A financial stability summary (e.g. Annual Report, Dun & BradStreet report, etc.)
- Vendors and/or third parties support staff and locations
- Methods of charges
- A reference listing of current customers, to whom you are supplying equipment, contact names, and phone numbers.
- A proof that vendor is insured and bonded.

2.4 **Contacts for Information**

All inquiries concerning this RFP should be directed to:

Mahmoud Bazzi
Director of Operations
6919 N. Waverly Street
Dearborn Heights, MI 48127
Phone: (313) 283-7550
Email: mahbazzi@starpsa.org

2.5 **Evaluation Process**

The Board of Directors will validate and assign a committee to evaluate all proposed documents received on or before **Tuesday, September 13, 2022 by 4:30PM.** The Board of Directors of each Academy will select a vendor at its public meeting which will be held as follows:

Universal Learning Academy: 9/19/2022 at 6:30 PM at the Academy at 28015 Joy Road, Westland, MI 48185.

Noor International Academy: 9/26/2022 at 6:30 PM at the Academy at 37412 Dequindre, Sterling Heights, MI 48310.

Star International Academy: 9/27/2022 at 6:30 PM at the Central Office at 6919 N. Waverly St., Dearborn Heights, MI 48127.

Universal Academy: 10/20/2022 at 6:30 PM at the CentralOffice at 6919 N. Waverly St., Dearborn Heights, MI 48127.

Important factors to consider in the evaluation are: Cost, quality, company stability, insurance, references, timetable and service.

| <u>Criteria</u> | <u>Points Awarded</u> |
|--------------------------|-----------------------|
| Program Schedule | 25 |
| Comprehensiveness of Bid | 25 |
| Project Cost | 35 |
| Qualifications | 15 |
| Total | 100 |

2.8 **Rejection of Submission**

- The “Academies” reserve the right to reject any and all submissions received.

The “Academies” will not award a contract solely on the basis of this request and will not be liable for any cost of preparation or delivery associated with the response to the RFP.

- It is anticipated that the Academies will select a vendor from firms who provide written responses. An oral presentation by one or more firms may be required at the Academies offices after written proposals are received. Please be prepared to make your presentation on short notice. Each vendor should be prepared to discuss and substantiate any of the areas of the proposal submitted. The receipt of a Request for Proposal and a submission of a written proposal by a vendor does not constitute obligation by the Academies for an interview.
- Any restrictions on the use of data contained within a proposal must be clearly stated in the proposal itself. Proprietary information submitted in response to this RFP will be handled in accordance with applicable laws concerning open records. Blanket requests for restrictions will be rejected.

2.9 **Rejection Notification**

Vendors submitting unaccepted or rejected documents will be notified and may call in person to re-claim their document within ten (10) days of notification.

3.0 **TERMS AND CONDITIONS**

3.1 **Payments**

Payment for services received will be made by the Academies within the time frame that is negotiated between the vendor and the Academies and on monthly basis after the completion of each month.

3.2 **Price Changes**

It is expected that the responding vendors agree to pass along The Academies ALL additional discounts, price reductions, and relevant specialized pricing programs for which The Academies may be eligible between the date of bidding and delivery of services. The Academies should be made aware of these pricing changes in writing within two weeks of price change to coordinate our contract with the improved pricing. Since the Academies are an educational institution, the prices must include the academic discount when applicable.

3.3 Background Check

It is expected that the responding vendor agrees that all employees submit finger printing for criminal background history prior to reporting to work. Vendor also agrees to stay in compliance with the School Safety Initiative Legislation as defined in section 2 of the Sex Offenders Registration Act (SORA), MCL28.722, MCL 380.1535a, 380.1535b, 380.1535c, 380.1535d, 380.1535g(1), Revised School Code(2) and / or a substantially similar law governed by the State of Michigan and / or the Federal Government, and to report to the school if a person is subsequently convicted, plead guilty or plead no contest to that crime within 3 days of said conviction and / or pleading.

4.0 PRICING AND PAYMENT TERMS

4.1 Pricing page must include:

- 1. Specific Services.
- 2. Breakdown of price/cost or percentage for each Academy as well as service or category.
- 3. Locked in pricing for 3 years as of 11/2022-11/2025.
- 4. Quantity, description and price of each component or reoccurrence of service.
- 5. Charges and payment terms.
- 6. Warranty.
- 7. Necessary and required supplies.
- 8. Terms for theft or losses.

The Academies reserve the right to reduce or increase the type of service requested, and negotiate other payment options with the company after proposal acceptance.

5.0 TIME LINE SCHEDULE

| Milestones | Completion Date |
|--|-------------------------|
| 1. RFP developed and mailed to Vendors | 08/30/2022 |
| 2. Delivery of RFP Response | 09/13/2022 BY 4:30PM |
| 3. Evaluation of Offers | 09/14/2022-09/18/2022 |
| 4. Vendor Selection (ULA) | 09/19/2022 |
| 5. Vendor Selection (NIA) | 09/26/2022 |
| 6. Vendor Selection (SIA) | 09/27/2022 |
| 7. Vendor Selection (UA) | 10/20/2022 |
| 8. Vendor Notification | 09/30/2022 (Pending UA) |
| 9. Start of Services | 11/01/2022 |
| 10. End of Services | 10/31/2025 |

6.0. **BID REQUIREMENTS**

The service for the Academies are located as stated in the General overview section.

For proposals to be considered, RESPONDENTS:

- a. Must submit a complete response to this RFP.
- b. Proposals must be signed by an official authorized to bind the firm to its provisions.
- c. Proposals must include a statement as to the period during which the proposal remains valid. For this RFP, the period must be at least sixty (60) days.
- d. Proposals must include a schedule of services based on each Academy's calendar.
- e. Proposals must include Terms and Conditions.
- f. Proposals must include Contact persons.
- g. Proposals must include insurance certificates.
- h. Proposals must include at least three references with contact names and phone numbers. References must be users of the same services proposed within the past two years. References from educational institutions are preferred.

Please Note:

- A separate bid should be submitted for each facility if they differ
- Costs are to be broken down for each facility and line items.
- It is not mandatory to submit bids for each of the Academies (a bid can also be submitted for only one or two of the Academies).

The Academies reserve the right to:

- Reduce/Increase the amount of service based on its budgetary limits and the school needs.
- Award any part of the bid to any company in order to provide the Academy with the best possible overall solution.

7.0 Summary and Work Expectation

The Academies are planning to seek Lawn Maintenance and Snow Removal services from a vendor or vendors, the below listed specifications for each item and specifications may be obtained from the contact listed in this RFP.

Mahmoud Bazzi

Director of Operations

6919 N. Waverly Street

Dearborn Heights, MI 48127

Phone: (313) 283-7550

Email: mahbazzi@starpsa.org

1. The Academies are requesting discount rates (including any **non-profit educational discounts**) for the services purchased.
2. The Academies expect that all services will include any of staff training by the vendor for use of its own equipment and products or supplies or the school's equipment or supplies at the site PRIOR to beginning the services at The Academies.
3. The Academies expect that all labor, equipment, and materials be supplied by the vendor.
4. Acceptable standard products to be used are to be safe products as permitted by the Health Department. The Academies reserve the right to accept or deny the use of specific products in the best interest of its students and community members.

7.1 Specifications

- Supply snow removal services for the entire facility (separate proposals). The Academies may consider comparable products in lieu of the specified items as may be necessary.
- Supply lawn maintenance services for the entire facility (separate proposals). The Academies may consider comparable products in lieu of the specified items as may be necessary.

Snow Removal Minimum Services Specifications

The following minimum specifications must be followed in regards to pretreat and snow removal on The Academies properties:

- A. Snow removal services shall include snow plowing, removal and disposal of snow, removal of ice and ice build-up, sanding and salting as needed to maintain bare pavement as weather will permit, and ensuring proper and safe access to the building and parking lots during normal hours of operation.
- B. Whenever two (2) inches or more of snow accumulation occurs during the night preceding a regular school day or since the last plowing effort.
- C. Whenever two (2) inches or more accumulation occurs on specified areas on Saturday, Sunday, and/or school holidays, it shall promptly be removed.
- D. All snow of two (2) inches or more will be removed at least 1.5 hours before the starting time of each building when school is in session and before Scheduled building activities.
- E. Snow removal service shall include all parking lots, sidewalks, walks, and entrances.
- F. Salting of parking lots, sidewalks, walks, and main entrances.
- G. Objects that are moved as a result of snow removal must be put back in the appropriate location at the completion of each snow removal event.

The vendor shall make every effort in early season plowing, to push snow back as far as practical to make room for subsequent snow.

Lawn Services Specifications**Services shall be provided at the time intervals as follows:**

Complete lawn and grounds maintenance weekly (every seven (7) days) from May 01, through October 31st.

Vendors shall perform the following Lawn services at all sites per scheduled service:

- Complete lawn and grounds maintenance weekly (every seven (7) days) from May 01, through October 31st.
- Pick up and remove all paper, debris, and tree limbs before the grass is cut.
- Mow and trim all grassed areas, including areas between fences and public roads, including ditches, as needed weekly during growing season and as needed in order to maintain a high degree of curb appeal and as needed during non-growing season.
- Trim grass around all buildings, shrubbery, trees and fence lines and around inaccessible portions of school grounds and other stationary objects to maintain the same thickness as the mowed portion of turf.
- Keep fences clear of all weeds, vines and small trees during the contract period.
- Edge all sidewalks, driveways, walkways, patios, curbs, concrete pads, and ornamental beds, weekly during growing season and as need during non-growing season.
- Clean all grass and debris from sidewalks, walkways, driveways, patios, curbs, and parking areas after each mowing and/or edging operation. Grass and debris will not be blown into areas where it will be unsightly.
- Shrubs shall be pruned as needed to achieve a manicured appearance.
- Cleanup all areas containing debris resulting from grounds maintenance including tree limbs with each service. Where applicable, raking, blowing or vacuuming of leaves must be performed on an as needed basis. All debris shall be hauled to an appropriate disposal site by Contractor.
- Assume responsibility for damage to plants, shrubs, or flowers and building fixtures with string trimmer, lawnmowers or other equipment or chemical used by landscaper.
- Shrubs, trees, bushes, grass, and sidewalks include any such material included within the property lines of the academy with no exceptions of any kind.
- Make available the services not covered in this maintenance agreement to property management at a fair and competitive cost and at a predetermined date.
- Maintain contact with property management for any possible complaints and/or suggestions.
- Perform all services in such a way as to provide minimum inconvenience to staff

and/or occupants of property.

- The Contractor shall be responsible and liable for any and all damages caused by any action or inaction of an employee or subcontractor working for the contractor.
- In the event that the contractor causes building damage which compromises the security of the building, the contractor is responsible for immediately contacting the Academies.

Spring Clean Up

- Removal of all debris (sticks, papers, leaves, garbage) from turf areas, tree and shrub beds, parking lot areas, and sidewalks included within the property lines of the Academies with no exception of any kind.
- Spring clean-up includes cleaning and removal of all debris under all plants, shrubs, and trees, along property line, in parking lot areas, walkways, and building entry areas.
- Customer will be notified of both the start and completion dates. All debris and leaves will be transported off the property.

Fall Clean Up

- Rake, gather, and remove all debris including sticks, papers, leaves, and garbage from turf areas, tree and shrub beds, parking lot areas, and sidewalks that included within the property lines of the Academies with no exception of any kind.
- Fall clean up includes cleaning and removal of all leaves and debris under all plants, shrubs, and trees, along property line, in parking lot areas, walkways and building entry areas.
- Customer will be notified of both the start and completion dates. All debris and leaves will be removed and transported from property site with no exception.

FURNISHING ACQUISITION:**Delivery Dates**

The Academies expect fast, efficient, and accurate delivery of all lawn maintenance services to be completed routinely as specified in the specifications and consistent with its school calendar.

Guidelines

- A specific Contract will be issued for the minimum number of times that are serviced. Any additional services may be added within 60 days of the original Contract.
- The vendor will guarantee the work or provide an equivalent service promptly on the same day after receiving a dissatisfaction notification. Vendor will issue a credit for the non-satisfactory services after a full inspection is made by the vendor and the Academies.
- The Academies will receive notification if vendor cannot meet its expected service hours as scheduled and will make arrangements to make up the hours and to ensure proper services are provided for the day.
- Vendor will be responsible for providing the Academies with copies of its employee's fingerprints and background checks as well as the unprofessional conduct investigation results prior to assigning them.
- In your RFP response please also include a complete product/equipment specification information sheet on all items and parts for which you are providing pricing.
- The vendor shall provide all labor, materials, and equipment necessary to complete the work.
- As part of the response to this RFP, bidders if awarded will be required to fill out a weekly check sheet showing what tasks were completed. The overall responsibility of the contractor is to coordinate, plan, manage, and perform activities described in this RFP to maintain safe and acceptable appearance in those areas included in the RFP.

TECHNICAL SUPPORT**Guidelines**

- The Academies must be provided with listing of products equipment that will be used at the Academies.
- The Academies will be provided with product information and documentation for all products that will be used by the Academies including all safety tips and directions.

- It would be desirable for the Academies to be provided with an on-line bulletin board system containing information on offered items.
- Vendor must provide Safety Data Sheets (SDS) and have postings available.

WARRANTY

The Academies require all services to be warranted. Please specify the type (i.e. parts only, specific parts, etc.) support provided (i.e. On-site Support, Phone Support, etc.), guaranteed response time, and length of warranty for each type of furnishing that is being bid.

Noor International Academy – Lawn & Snow Removal Bid Committee

1. Mr. Greg Fargo - Building Manager
2. Mr. Ali Hamdan - Procurement Specialist
3. Mr. Mahmoud Bazzi - Director of Operations

NOOR INTERNATIONAL ACADEMY

Vendor Analysis and Evaluation Summary

Lawn/Snow Removal RFP

Analysis and Evaluation by: Noor International Academy Evaluation Committee

1. Gerald Fargo – Building Manger
2. Ali Hamdan – Procurement Specialist
3. Greg Fargo – Building Manager
4. Mahmoud Bazzi – Director of Operations

Evaluation Summary

A total of 1 bid(s) were received by 09/13/2022. They were all opened at the **Support Center** meeting on 9/16/22 at 2:00PM.

Overall Evaluation

The following is the **overall evaluation** totals for each of the 1 bid(s). These numbers were totaled from the individual evaluations that were done after the analysis of all bids on 9/16/2022.

| Bidder | Total Cost (Lawn – Per Cut) | Total Cost (Snow – Per Year) | Total Score |
|-----------------|--------------------------------|---------------------------------|-------------|
| 1. Four Seasons | \$120 | \$12,000 | 93.75 |

Analysis

The Committee has analyzed all bids on 9/16/2022 and made notes and comments in the table below.

| Category Evaluated | Four Seasons |
|---------------------------------|--------------|
| 1. Program Schedule | 23.5/25 |
| Time-frame | Yes |
| Supervision | Yes |
| 2. Comprehensiveness | 24.5/25 |
| Scope of Work/Specs | Included |
| Training | Included |
| Workers Compensation | Yes |
| Insurance (Liability Aggregate) | Yes |
| 3. Project Cost | 31.25/35 |
| Total Cost (Lawn – Per Cut) | \$120.00 |
| Total Cost (Snow – Per Year) | \$12,000.00 |
| 4. Qualifications | 14.5/15 |
| Years Experience | 20 |
| References total | 7 |

Reference Checks

1. Four Seasons

| 1 st Reference | 2 nd Reference | 3 rd Reference |
|---------------------------|---------------------------|---------------------------|
| Woodland Properties | Pioneer Properties | |
| 313.350.4678 | 313.737.0691 | |



Hamadeh Educational Services, Inc.

P.O. Box 1440, Dearborn, MI 48121

(313) 565-0507 or Fax (313) 565-0705

www.hesedu.com

"Promoting Academic Excellence, Leadership & Cultural Diversity"

Combined Meeting Minutes Form– School Improvement

SESSION INFO

Date/Schedule: 9-16-2022

Building(s): ☒ Star International Academy
☒ Universal Academy
☐ Universal Learning Academy
☒ Noor International Academy
☐ All Schools/Support Center

Session Name: Lawn Snow RFP Evaluations

Facilitator(s): Mahmoud Bazzi

Start/End Time: 2PM-3PM

GOALS:

Please select the SIP goals that are addressed during this session(s):

- ☒ District/Support Center (All Goals)
☐ Reading & English Language Proficiency
☐ Writing Proficiency
☐ Math Proficiency
☐ Science Proficiency
☐ Social Studies Proficiency
☐ Increased Physical Activities
☐ Increased Socio-Emotional Skills & Well-Being
☐ Increased Family Engagement

AGENDA:

Please bullet specific strategies, interventions and/or best practices addressed:

- Open all received bids to confirm and document pricing.
- Set timeline for evaluation forms.
-

Academy Mission/Philosophy/Beliefs

- Quality Education – MI Core Curriculum, International Cultures, Language/Culture/History
- Whole Child – Ethnic Traditions/Values/Experiences & Integration → Meaningful Learning/Lives
- Independent, Lifelong Learners → Productive Working Members of Global Society
- Safe/Orderly Environment → Responsible Decision-Makers: Equity/Respect/Understanding
- Maximizing Potential – Intellectual/Physical/Psychological/Moral Self
- Four Pillars: Scholarship, Character, Culture, and Community
- ALL STUDENTS ARE CAPABLE OF LEARNING – GIVE THEM A CHANCE =)

Attendance – Each attendee MUST use actual sign-in/out time to include on PD Log

| Name | SIT | Time In | Time Out | Time In | Time Out | Signature |
|---------------|-----|---------|----------|---------|----------|---------------|
| Gerald Fargo | | 2PM | 2:30 | | | Gerald Fargo |
| Ali Hamdan | | 2PM | 2:30 | | | Ali Hamdan |
| Greg Fargo | | 2PM | 2:30 | | | Greg Fargo |
| Mahmoud Bazzi | | 2PM | 2:30 | | | Mahmoud Bazzi |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

PD Action/Implementation Plan

| Activities | How will activity be accomplished? | Who will be responsible? | Evidence of Completion |
|------------------------|------------------------------------|--------------------------|------------------------|
| BID Evaluations | Evaluate Lawn/Snow Proposals | ALL | Evaluation forms |
| | | | |
| | | | |
| | | | |
| | | | |

Attachment: NIA - Lawn-Snow RFP Analysis (6762 : REVIEW AND APPROVAL OF RFP BIDDING, BID COMMITTEE AND SELECTION OF

Noor International Academy

VENDOR EVALUATION SUMMARY/COMPARISON FORM

Lawn/Snow Removal RFP

Evaluator's Name: Grey Fargo Date: 9-16-22

| Category | Vendor 1 | Vendor 2 | Vendor 3 | Vendor 4 |
|-----------------------------------|-----------|---------------|----------------|----------|
| Vendor Name | 4 Seasons | Spotless Lawn | AZN Management | |
| Program Schedule (25Pts.) | 25 | | | |
| Comprehensiveness of BID (25Pts.) | 25 | | | |
| Cost (35Pts) | 30 | | | |
| Qualification (15Pts.) | 15 | | | |
| Total (100Pts) | 9590 | | | |

Other Comments:

9-16-22
Date

Grey Fargo
Evaluator's Signature

Attachment: NIA - Lawn-Snow RFP Analysis (6762 : REVIEW AND APPROVAL OF RFP BIDDING, BID COMMITTEE AND SELECTION OF

Noor International Academy

VENDOR EVALUATION FORM

ITEM BID: Lawn/Snow Removal RFP

Vendor Name: Four Seasons

Date: 9-16-22

| Category | Analysis notes | Score |
|-----------------------------|---|---------|
| Program Schedule | Seasons Provide every week grass Seasons for Snow | 25 /25 |
| Comprehensiveness Of Bid | All's Provide | 25 /25 |
| Cost | 120 per cut each week (grass) { 4 payment of 3000.00 } Snow Total cost 12,000 | 30 /35 |
| Qualifications | Already using Them 7 years. + Good Reference | 15 /15 |
| Total | | 95 /100 |

Other Comments:

Greg Fargo
Evaluator's Name

Greg Fargo
Evaluator's Signature

Noor International Academy

VENDOR EVALUATION SUMMARY/COMPARISON FORM

Lawn/Snow Removal RFP

Evaluator's Name: Ali Hamdan Date: 9/16/22

| Category | Vendor 1 | Vendor 2 | Vendor 3 | Vendor 4 |
|------------------------------------|-----------|---------------|----------------|----------|
| Vendor Name | 4 Seasons | Spotless Lawn | AZN Management | |
| Program Schedule (25Pts.) | 22 | / | / | |
| Comprehensive ness of BID (25Pts.) | 23 | / | / | |
| Cost (35Pts) | 33 | / | / | |
| Qualification (15Pts.) | 13 | / | / | |
| Total (100Pts) | 91 | / | / | |

Other Comments:

Date

9/16/22

Evaluator's Signature



Attachment: NIA - Lawn-Snow RFP Analysis (6762 : REVIEW AND APPROVAL OF RFP BIDDING, BID COMMITTEE AND SELECTION OF

Noor International Academy

VENDOR EVALUATION FORM

ITEM BID: Lawn/Snow Removal RFP

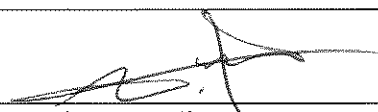
Vendor Name: Four Seasons

Date: 9/16/22

| Category | Analysis notes | Score |
|-----------------------------|---|---------|
| Program Schedule | Seasonal options provided Lawn is cut weekly Snow plowing is seasonal | 22 /25 |
| Comprehensiveness Of Bid | All required info. provided Full description | 23 /25 |
| Cost | 125 /cut (Lawn) 12,000 per season (Snow) 4 payments of 3,000 | 33 /35 |
| Qualifications | Expertise evident in past work done. References provided. | 13 /15 |
| Total | | 91 /100 |

Other Comments:

Ali Hamden
Evaluator's Name


Evaluator's Signature

Noor International Academy

VENDOR EVALUATION SUMMARY/COMPARISON FORM

Lawn/Snow Removal RFP

Evaluator's Name: Gerald fargo Date: 9-16-22

| Category | Vendor 1 | Vendor 2 | Vendor 3 | Vendor 4 |
|------------------------------------|-----------|---------------|----------------|----------|
| Vendor Name | 4 Seasons | Spotless Lawn | AZN Management | |
| Program Schedule (25Pts.) | 25 | | | |
| Comprehensive ness of BID (25Pts.) | 25 | | | |
| Cost (35Pts) | 30 | | | |
| Qualification (15Pts.) | 15 | | | |
| Total (100Pts) | 95 | NA | NA | |

Other Comments:

9-16-22
Date

Gerald fargo
Evaluator's Signature

Attachment: NIA - Lawn-Snow RFP Analysis (6762 : REVIEW AND APPROVAL OF RFP BIDDING, BID COMMITTEE AND SELECTION OF

Noor International Academy

VENDOR EVALUATION FORM

ITEM BID: Lawn/Snow Removal RFP

Vendor Name: Four Seasons

Date: 9-16-22

| Category | Analysis notes | Score |
|-----------------------------|--|----------------|
| Program Schedule | Seasonal Provide every week grass Seasonal for snow | 25 /25 |
| Comprehensiveness Of Bid | all provided | 25 /25 |
| Cost | \$120.00 Per cut \$ 12,000 Per season \$ 3000.00 Per payment | 30 /35 |
| Qualifications | current vendor | 15 /15 |
| Total | | 95 /100 |

Other Comments:

9-16-22
Evaluator's Name

Ronald Fargo
Evaluator's Signature

Noor International Academy

VENDOR EVALUATION SUMMARY/COMPARISON FORM

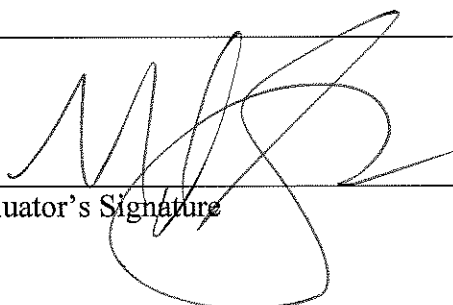
Lawn/Snow Removal RFP

Evaluator's Name: Mahmoud Bozzi Date: 9/16/22

| Category | Vendor 1 | Vendor 2 | Vendor 3 | Vendor 4 |
|------------------------------------|-----------|---------------|----------------|----------|
| Vendor Name | 4 Seasons | Spotless Lawn | AZN Management | |
| Program Schedule (25Pts.) | 22 | | | |
| Comprehensive ness of BID (25Pts.) | 25 | | | |
| Cost (35Pts) | 32 | | | |
| Qualification (15Pts.) | 15 | | | |
| Total (100Pts) | 94 | N/A | N/A | |

Other Comments:

9/16/22
Date


Evaluator's Signature

Noor International Academy

VENDOR EVALUATION FORM

ITEM BID: Lawn/Snow Removal RFP

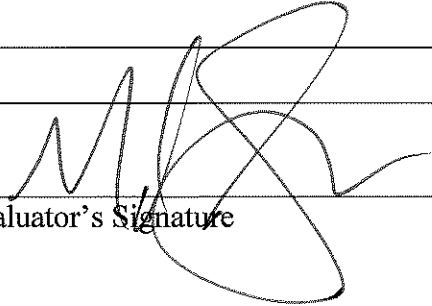
Vendor Name: Four Seasons

Date: 9/16/22

| Category | Analysis notes | Score |
|-----------------------------|--|--------|
| Program Schedule | Seasonal Options provided weekly service - Lawn Seasonal Snow Services | 22/25 |
| Comprehensiveness Of Bid | All requested documents received Additional service Prices provided | 25/25 |
| Cost | ① Lawn - \$120/percut ② snow - 4 payments 3,000 = \$12,000/season | 32/35 |
| Qualifications | - Current vendor - no issues 2021-22 SY - 7 References provided | 15/15 |
| Total | | 94/100 |

Other Comments:

Mahmoud Barzi
Evaluator's Name


Evaluator's Signature

ACES
**4 SEASONS LAWN &
SNOW CARE, INC**

EST 1998

Located At:

47193 ASHLEY CT

CANTON MI 48187

734.524.1551

313.670.0062

FAX 734.738.6686

aces4seasonslawn@gmail.com

LAWN CONTRACT

NOOR INTERNATIONAL ACADEMY

37412 Dequindre

Sterling Heights, MI. 48310

RE: NOOR INTERNATIONAL ACADEMY

We are very pleased to submit our proposal to provide excellent services as listed below for the **Three-year period of April 1, 2023 thru November 15, 2025** for the **NOOR INTERNATIONAL ACADEMY**. Service listed below can be individually selected to your needs and requirements for the landscaping.

SPRING CLEAN-UP

At the beginning of the season, we will remove all debris of lawn, tree and shrub areas and dispose of properly. This service applies one time in the spring and we'll keep it clean throughout the season.

Price for the season: **\$180.00**

LAWN MOWING:

Lawn areas will be mowed and trimmed once per week, maximum of **AS NEEDED times per season**. Trash and litter will be removed from lawn area prior to mowing. Excess clippings will be blown from all concrete, asphalt and patio surfaces. We will edge walkways and curbs every week and give the lawn areas a neat, manicured appearance when job is complete.

Price for the season: \$ **120.00 PER CUT**

SELECTIVE PRUNNING AND TRIMMING:

Inspect, shape or trim evergreens and ornamental shrubs at the appropriate times throughout the growing season. Shrubs and hedges shall be trimmed twice a season, more or less frequently as determined by form. Large natural trees are not included in this service. All trimming to be removed from the site and disposed of properly.

Price for the season: \$ **30.00 per man hour upon request**

SURFACE WEED CONTROL:

Cultivate all soil and mulch areas to prevent dehydration and discourage unsightly weed growth. Proper herbicides will be applied to the soil mulch beds.

Price for the season: **\$30.00 per gallon upon request**

FALL CLEAN-UP:

Rake and gather leaves by hand or mechanical means from the premises. Remove leaves off site and dispose of properly. Weekly leaf removal is no guarantee of performing the final fall clean-up visit if severe weather develops.

Price for the season: **\$ 450.00**

ADDITIONAL / OPTIONAL WORK:

Any additional or optional work requested and approved by the customer, not listed in this contract will require a purchase order for the work to be performed.

1. Re-mulch tree and shrub beds. \$ 80.0 per yard. (we will let you know how many yards of mulch you'll need)

BASE CONTRACT PRICE FOR EACH SEASON:

Payment for work done is due within thirty (30) days after the date of the invoice. We prefer your timely remittance. Failure to pay on the due date may terminate the contract and relieve the contractor from any further liability to provide horticultural services. The customer understands and accepts the fact that delays in payment made to the contractor may also result in appropriate legal action being taken to collect monies owed to the contractor. We **request** the return of this proposal/contract **before** _____; so that we may schedule you into the horticultural services program. This quotation is firm for thirty (30) days.

CONTRACT:

With the authorized signatures affixed hereto, this proposal shall be the contract between **NOOR INTERNATIONAL ACADEMY** and **Aces 4 Seasons Lawn and Snow CARE, Inc.** This Written agreement contains all conditions and describes all work to be done.

It is the responsibility of the client to notify our office within (24) hours, to report any damage/incidents occurring to the grounds or property that may have been caused by the contractor.

ACCEPTED BY:

NAME: _____

SIGN: _____

TITLE: _____

DATE: _____

ACES
4 SEASONS LAWN & SNOW CARE, INC.

LOCATED AT:
 47193 ASHLEY CT
 CANTON MI 48187
 734.524.1551
 313.670.0062

SNOW CONTRACT
 Per Visit

Noor International Academy
 37412 Dequindre
 Sterling Heights, MI. 48310

RE: Noor International Academy

WE ARE VERY PLEASED TO SUBMIT OR PROPOSAL TO PROVIDE EXCELLENT SERVICES AS LISTED BELOW FOR A 3 YEAR PERIOD OF NOVEMBER 15, 2023, THROUGH APRIL 15, 2026, **and then month to month on after until a written or email of confirmation is sent to cancel.** Service listed below can be individually selected to accommodate your requirements for effective snow plowing and de-icing. Snow and sidewalk plowing will commence within a reasonable time after the accumulation reaches a minimum of 1 1/2" and 1/2" respectively. Snow depths shall be determined by the official report of the national bureau and local weather services, and/or on-site measurements by the contractor. *** This contract automatically continues a month-to-month basis after due date of expiration. The contractor will go on a month-to-month basis until costumer sends in a written letter/email to the contractor to discontinue service or until prices have changed.

SEASONAL PRICES

PRICE OF CONTRACT COULD SUBJECT TO CHANGE IF SALT PRICES GO UP. PRICE WILL ONLY GO UP SAME PERCENTAGE OF SALT/FUEL INCREASE. LABOR WILL REMAIN THE SAME. VENDOR WILL BE NOTIFIED PRIOR TO EVERY SNOW SEASON IF ANY CHANGE.

SNOW PLOWING

PRICES

1 1/2" - UNLIMITED
 4 PAYMENTS OF

\$ 12,000.00 PER SEASON
 \$ 3000.00 PER PAYMENT

SIDEWALKS

PRICES

SALTING

PARKING LOTS, ROADWAYS, WALKWAYS AND AREAS NOT REQUIRING CALCIUM CHLORIDE.

INCLUDED

This proposal includes your option of having us apply salt and/or calcium chloride applications to areas snow or ice covered and/or cleared. This service is a generally accepted practice to minimize icing conditions on parking lots, roadways, sidewalks and /or other asphalt/concrete areas. We recommend their use.

Our de-icing service lists four (4) options below. We recommend options A and C. However, **please sign the two (2) that you select.** When options B and D are selected; depending upon the time of your call, there may be a possibility of up to a two (2) hour delay in our response to your request for service, due to material loading and travel times.

OPTIONS TO SELECT

A. If you select de-icing materials automatically applied after each snow plowing of 1 1/2" and over, and each sidewalk plowing of 1 1/2" and over.

Please sign here _____

B. Do not apply de-icing material automatically after each snow plowing of 1 1/2" and over, or each sidewalk plowing of 1 1/2" and over, without prior notification or authorization.

Please sign here _____

C. If you select de-icing materials automatically applied after each snow and/or ice accumulation of under 1 1/2"

Please sign here _____

D. Do not apply de-icing materials automatically after each snow and/or ice accumulation of under 1 1/2" without prior notification or authorization.

Please sign here _____

It is the duty of the customer to always afford access to the subject premises. The contractor shall not be responsible for failure to perform snow plowing and de-icing services when access is denied or unavailable. Furthermore, contractor shall not be responsible for any delay in rendering services occasioned by the customer's failure to grant access to the designated premises. It is also the duty of the customer to clear the designated area of all movable obstacles including, but not limited to, automobiles, trailers, trash receptacles, ext. Furthermore, any object which remains will be left in place and plowed and or salted around and the contractor shall be held harmless for any damage or incident resulting to or from such obstacles, unless the damage shall result from the grossly negligent or intentional conduct of the contractor, it's employees, agent, or servants.

Due to variables of temperature, compaction, winds, drifting, piling, of ext.; it is impossible to guarantee removal of snow and or ice to the bare pavement surface.

The customer understands that sidewalk crews may not work safely if temperature and wind conditions combine to make wind chill factors below 0 degrees Fahrenheit. The customer understands that the contractor reserves the right to stop working in these server conditions so as not to force unsafe working conditions upon our employees.

The contractor will not be responsible for sod/seed damage by salty/calcium snow from streets/sidewalks, or by snow piled next to roadways/sidewalks. Also, the contractor cannot be held responsible for scratches, scrapes, or cracks in concrete/asphalt, or concrete /asphalt curbs. The contractor cannot assume liability for any plow, loader, salt or calcium chloride damage to concrete/asphalt, wood, brick, metal, sod/seed, plant material, fences, gates, parking blocks, sewer caps, or ext. on the site. However, unless the damage results in the grossly negligent or intentional conduct of the contractor, it's employees, agent, or servants, then repair will be performed.

Reports of damages or incidents must be reported to the contractor within twenty-four (24) hours. Failure to report the damage/incident to the contractor constitutes a waiver and the contractor is released from liability.

Blowing and/or drifting snow, may at times, require snow plowing and de-icing service of parking lots, roadways and sidewalks more than once during a snow and/or ice accumulation. An additional charge for these services, not to exceed the rates quoted on page one, may be applied on this occasion.

Payment for work done is due within fifteen (15) days after the date of the invoice. We prefer your timely remittance. Failure to pay on the due date terminates the contract and relieves the contractor from any further liability to provide snow plowing and de-icing services. The customer understands and accepts the fact that delays in payment made to the contractor may also result in appropriate legal action being taken to collect monies owed to the contractor.

With the authorized signatures affixed hereto, this proposal shall be the contract between **Noor International Academy** and **ACES 4 SEASONS LAWN & SNOW CARE, INC.** This written agreement contains all conditions and describes all work to be done. This agreement supersedes all previous agreement and any verbal commitments made prior to the date of this agreement. This written contract may be cancelled by either party within thirty (30) days advance written notice to other party.

ACCEPTED BY:

NAME: _____

TITLE: _____

DATE: _____

SUBMITTED BY:

ACES 4 SEASONS LAWN & SNOW, INC

Lawn/Snow Removal RFP Now Open

Bazzi, Mahmoud <mahbazzi@Starpsa.org>

Thu 9/8/2022 4:26 PM

To: Aznmng@yahoo.com <Aznmng@yahoo.com>

Good Afternoon,

I am reaching out on behalf of Hamadeh Educational services. We currently have a RFP for Lawn and Snow Removal services for the next three years. If you are interested in bidding this, please use the link below to take you to the RFP Documents Page for the academies.

Link to RFP: <http://www.starpsa.org/rfp/>

Request For Proposal (RFP) « Star International Academy







The following RFP's are open for bidding: 1) SIA – Fence Replacement. Proposals due by: Wednesday, July 6, 2022 @ 4:00 PM DESCRIPTION: The objective of this Request for Proposal (RFP) is to solicit bids and establish a partnership with a vendor or multi vendors to remove and


www.starpsa.org

Thank you in advance!

Educationally Yours,

Mahmoud Bazzi
 Director of Operations
 Hamadeh Educational Services for
 Star International Academy
 Universal Learning Academy
 Universal Academy
 Noor International Academy
 Email: mahbazzi@hesedu.com
 Cell: 313-283-7550



Hamadeh Educational Services
 P.O.Box 1440 | Dearborn, MI 48121



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Lawn/Snow Removal RFP Now Open

Bazzi, Mahmoud <mahbazzi@Starpsa.org>

Thu 9/1/2022 5:23 PM

To: abdullah homayed <spotlesslawn13@yahoo.com>

Good Afternoon,

I am reaching out on behalf of Hamadeh Educational services. We currently have a RFP for Lawn and Snow Removal services for the next three years. If you are interested in bidding this, please use the link below to take you to the RFP Documents Page for the academies.

Link to RFP: <http://www.starpsa.org/rfp/>

Request For Proposal (RFP) « Star International Academy




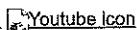
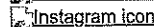

The following RFP's are open for bidding: 1) SIA – Fence Replacement. Proposals due by: Wednesday, July 6, 2022 @ 4:00 PM DESCRIPTION: The objective of this Request for Proposal (RFP) is to solicit bids and establish a partnership with a vendor or multi vendors to remove and replace current 6ft. anti-climb fence with a new 10ft. anti-climb fence.


www.starpsa.org

Thank you in advance!

Educationally Yours,

Mahmoud Bazzi
Director of Operations
Hamadeh Educational Services for
Star International Academy
Universal Learning Academy
Universal Academy
Noor International Academy
Email: mahbazzi@hesedu.com
Cell: 313-283-7550



Hamadeh Educational Services
P.O.Box 1440 | Dearborn, MI 48121



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Re: Integrity Landscape, LLC - Contact Us

Integrity Landscape, LLC <integritylandscapemi@gmail.com>

Wed 9/14/2022 1:29 PM

To: Bazzi, Mahmoud <mahbazzi@Starpsa.org>

Thanks for contacting us.

We do not go quite that far for our routes at this time

Thank you for offering the opportunity

Jenny

On Mon, Sep 5, 2022 at 6:00 PM <no-reply@integritylandscapellc.com> wrote:

First Name: Mahmoud

Last Name: Bazzi

I'm interested in: Lawn Maintenance

E-mail: Mahbazzi@hesedu.com

Phone Number: 3132837550

How did you find us: Google Search

Address: 6919 N Waverly St

City: Dearborn Hights

State: MI

Zip code: 48127

Message: Good Afternoon,

I am reaching out on behalf of Hamadeh Educational services. We currently have a RFP for Lawn and Snow Removal services for the next three years. If you are interested in bidding this, please use the link below to take you to the RFP Documents Page for the academies.

Link to RFP: <http://www.starpsa.org/rfp/>

<http://www.integritylandscapellc.com>

Integrity Landscape, LLC

www.IntegrityLandscapeLLC.com

734-453-6773

"Your One-Stop-Shop for ANYTHING Outdoors"

Noor International Academy

37412 Dequindre Road
Sterling Heights, MI 48310

Meeting: 09/26/22 06:30 PM
Regular Meeting
Category: Account Designation
DOC ID: 6758

RESOLUTION

| ✓ Vote Record - Resolution 6758 | | | | | | |
|---|-----------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| | | Yes/Aye | No/Nay | Abstain | Absent | |
| <input type="checkbox"/> Adopted | Sarah Chaar | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| <input type="checkbox"/> Adopted as Amended | Hassen Hijazi | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| <input type="checkbox"/> Defeated | John Mdaihli | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| <input type="checkbox"/> Tabled | Joumana Salamey | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| <input type="checkbox"/> Withdrawn | Rafel Rashid | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

The following preamble and resolution was offered by Member _____
and supported by Member _____:

APPROVAL OF AUTHORIZED ONLINE BANKING ACCESS

WHEREAS, the Academy is a government body whose purpose is to operate, function and exist as a public school academy under the Revised School Code (“Code”); and

WHEREAS, the Board desires to appoint and designate the following individuals as authorized account users to operate/ access Account information, copies of checks, and bank statements through the mode of Internet Banking, Phone Banking, Users Management, Email Banking, and/ or other products and services offered by Board approved Financial Institution on behalf of the Academy consistent with the Academy’s policies:

Authorized Users

- Nawal Hamadeh, Founder and Chairman Emeritus Executive
- Dr. Ali Bazzi, Superintendent
- Haidar Nemer, Chief Business Executive
- Ali Hamdan, Procurement Specialist
- Dr. Majed Hamadeh, Vice President

BE IT RESOLVED, the Academy Board believes that it is in the Academy’s best interest to appoint and designate the following individuals as authorized account users to operate/ access Account information, copies of checks, and bank statements through the mode of Internet Banking, Phone Banking, Users Management, Email Banking, and/ or other products and services offered by

Board approved Financial Institution on behalf of the Academy and consistent with the Academy’s policies:

Authorized Users

- Nawal Hamadeh, Founder and Chairman Emeritus Executive
- Dr. Ali Bazzi, Superintendent
- Haidar Nemer, Chief Business Executive
- Ali Hamdan, Procurement Specialist

➤ Dr. Majed Hamadeh, Vice President

BE IT FURTHER RESOLVED THAT, any and all actions taken prior to the date of these Resolutions by Board President, Superintendent or any Authorized Representative consistent with these Resolutions are hereby approved and ratified.

RESOLUTION DECLARED ADOPTED.

Secretary, Board of Directors**SECRETARY'S CERTIFICATION:**

I hereby certify that the foregoing is a true and complete copy of a resolution duly adopted by the Board of Directors of Noor International Academy, at its Regular Meeting held on September 26, 2022, at which a quorum was present and that the meeting was conducted and public notice was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of the meeting were kept and will be or have been made available as required by the Act.

Secretary, Board of Directors

Noor International Academy

37412 Dequindre Road
Sterling Heights, MI 48310

Meeting: 09/26/22 06:30 PM

Regular Meeting

Category: Annual Appointments, Representations and Selection

DOC ID: 6754

RESOLUTION

| ✓ Vote Record - Resolution 6754 | | | | | | |
|---|-----------------|--|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as Amended <input type="checkbox"/> Defeated <input type="checkbox"/> Tabled <input type="checkbox"/> Withdrawn | | | Yes/Aye | No/Nay | Abstain | Absent |
| | Sarah Chaar | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Hassen Hijazi | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | John Mdaihli | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Joumana Salamey | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Rafel Rashid | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

The following preamble and resolution was offered by Member _____
and supported by Member _____:

APPOINTMENT OF THE SCHOOL OFFICIAL EMERGENCY CONTACT WITH THE MICHIGAN STATE POLICE

WHEREAS, the Academy is a government body whose purpose is to operate, function and exist as a public school academy under the Revised School Code ("Code"); and

WHEREAS, the Board believes that designating a School Official Emergency contact with the Michigan State Police is in the Academy's best interests.

WHEREAS, the Academy Board, desires to approve and appoint the **Dr. Ali Bazzi** as the School Official Emergency contact with the Michigan State Police.

RESOLVED, the Academy Board believes that it is in the Academy's best interest to appoint **Dr. Ali Bazzi** as the School Official Emergency contact with the Michigan State Police.

BE IT FURTHER RESOLVED THAT, any and all actions taken prior to the date of these Resolutions by Board President, Superintendent or any Authorized Representative consistent with these Resolutions are hereby approved and ratified.

RESOLUTION DECLARED ADOPTED.

Secretary, Board of Directors**SECRETARY'S CERTIFICATION:**

I hereby certify that the foregoing is a true and complete copy of a resolution duly adopted by the Board of Directors of Noor International Academy, at its Regular Meeting held on September 26, 2022, at which a quorum was present and that the meeting was conducted and public notice was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of the meeting were kept and will be or have been made available as required by the Act.

Secretary, Board of Directors

Noor International Academy

37412 Dequindre Road
Sterling Heights, MI 48310

Meeting: 09/26/22 06:30 PM

Regular Meeting

Category: Authorizer's Presentation

DOC ID: 6756

AUTHORIZER'S PRESENTATION/DISCUSSION

The Authorizer has presented to the Board the following and/or as attached and made part hereof Exhibit "A";

AUTHORIZER'S PRESENTATION/DISCUSSION:

RESOLUTION DECLARED ADOPTED.

Secretary, Board of Directors**SECRETARY'S CERTIFICATION:**

I hereby certify that the foregoing is a true and complete copy of a resolution duly adopted by the Board of Directors of Noor International Academy, at its Regular Meeting held on September 26, 2022, at which a quorum was present and that the meeting was conducted and public notice was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of the meeting were kept and will be or have been made available as required by the Act.

Secretary, Board of Directors

Noor International Academy

37412 Dequindre Road
Sterling Heights, MI 48310

Meeting: 09/26/22 06:30 PM

Regular Meeting

Category: Adjournment

DOC ID: 6753

ADJOURNMENT

Motioned By _____

Supported By _____

BE IT RESOLVED THAT the meeting be adjourned.

Meeting adjourned at _____.

Secretary