



Spokane International Academy

June Regular

Published on June 23, 2023 at 11:47 AM PDT

Date and Time

Tuesday June 27, 2023 at 11:30 AM PDT

Location

Join Zoom Meeting

<https://us06web.zoom.us/j/4314991100?pwd=RmxRb29xQXVsNmI0d2NLOUV1WGJTZz09>

Meeting ID: 431 499 1100

Passcode: 188417

Agenda

	Purpose	Presenter	Time
I. Spokane International Academy Mission Statement			
Spokane International Academy empowers its students with the academic skills, habits of mind, and global competence necessary to complete advanced courses in high school, and a college degree, in order to become leaders who can powerfully transform their communities.			
II. Opening Items			11:30 AM
Opening Items			
A. Record Attendance and Guests			1 m

Purpose Presenter Time

B. Call the Meeting to Order

III. Consent Agenda

11:31 AM

The purpose of the Consent Agenda is to act upon routine matters in an expeditious manner. Items placed on the Consent Agenda as determined by the Chair, in cooperation with the CEO, are those that are considered common to the operation of the Board and normally require no special board discussion or debate. A board member may request that any item on the Consent Agenda be removed and inserted at an appropriate place on the regular agenda. Items on the Consent Agenda for this meeting include:

- Approval of minutes from a previous meeting
- Approval of monthly financial statements
- Acknowledgement of monthly enrollment reports
- Approval of updated school policies and/or procedures

A.	Approve Previous Minutes	Approve Minutes	Mary Velazquez	1 m
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Approve minutes for May (Regular) on May 30, 2023

B.	Monthly Financials	Vote	Mary Velazquez	1 m
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The following vouchers as audited and certified by the auditing officer, as required by RCW 42.24.080, and those expense reimbursement claims certified, as required by RCW 42.24.090, are approved for payment.

General Fund -

- Payroll: Check Number 15786 through 15787, Direct Deposit Number 900005147 through 90000246 totaling \$673,970.81
- Mid-Month AP: ASB Warrant Numbers 15717-15718 \$1,235.00
- Mid-Month AP: General Warrant Numbers 15719 through 15734 totaling \$102,364.19
- End of Month AP: General Warrant Numbers 15735 through 15785 totaling \$361,106.75
- Wire/ACH AP: Totaling \$7,684.34
- Private checks: Warrant Numbers 1413 through 1415 totaling \$538.25

See also the attached notes for AP and Payroll expenditure explanation

	Purpose	Presenter	Time
C. Budget Status/Enrollment Number/Quarterly Reports	FYI	Mary Velazquez	1 m
D. Policies/Procedures to Review/Approve 2023/2024 School Year Calendar	Vote	Morgen Flowers	1 m
IV. Public Comment			
V. Staff Updates			
VI. Academic Excellence			
VII. Finance			11:35 AM
A. 23-24 Budget Approval	Vote	Heather Dauphin	30 m
B. SAO Audit Update	Discuss	Ken Vorhees	5 m
VIII. Governance			12:10 PM
A. Board Recruitment Nomination of New Board Members 1. Guillermo Espinosa 2. John Pell 3. Cassie Anderson	Vote	Mary Velazquez	15 m
B. Bank Signatory Authority Update Bank Account Signers to reflect change in SIA Leadership	Vote	Mary Velazquez	5 m
IX. CEO Support And Eval			
X. Strategic Planning			
XI. Executive Session			
A governing body subject to the OPMA is allowed to go into executive sessions <i>only</i> for the reasons listed in RCW 42.30.110 .			
XII. Closing Items			

	Purpose	Presenter	Time
A. Adjourn Meeting	Vote		

Contacting the Board

Members of the public who wish to contact the board regarding items on the agenda, or other relevant topics, may do so by emailing the board at boardofdirectors@spokaneintlacademy.org. The board will respond within a reasonable amount of time to at least acknowledge receipt of the message.

Public Participation During Meetings

The Board recognizes the value of public comment on educational issues and the importance of involving members of the public in its meetings. The Chair is responsible for the orderly conduct of the meeting and shall rule on such matters as the time to be allowed for public discussion, the appropriateness of the subject being presented and the suitability of the time for a presentation.

In order to assist the Board in its orderly conduct of the meeting, individuals wishing to be heard by the Board shall have the opportunity to state their name, address, and the topic they wish to speak to, either in writing at the beginning of the meeting, and/or verbally at the time the topic is addressed on the agenda, and before the Board takes action on such item. Individuals, after identifying themselves, will address the Board and proceed to make their comments as briefly as the subject permits.

The Board will not entertain oral complaints about school personnel. A member of the public wishing to make such a complaint shall do so in writing to the Board Chair who shall follow the school's adopted conflict resolution policy. The Chair may interrupt or terminate an individual's statement when it is too lengthy, personally directed, abusive, or irrelevant.

The Board as a whole shall have the final decision in determining the appropriateness of all such rulings.

Coversheet

Approve Previous Minutes

Section: III. Consent Agenda
Item: A. Approve Previous Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for May (Regular) on May 30, 2023



Spokane International Academy

Minutes

May (Regular)

Date and Time

Tuesday May 30, 2023 at 11:30 AM

Directors Present

Jeff Hyslop (remote), Ken Vorhees (remote), Mary Velazquez (remote), Matthew Hoag (remote), Nancy Cunningham (remote), Stacy Hill (remote)

Directors Absent

None

Guests Present

Brook Wilkerson (remote), Heather Dauphin (remote), Morgen Flowers-Washington (remote), Travis Franklin (remote)

I. Opening Items

A. Record Attendance and Guests

B. Call the Meeting to Order

Mary Velazquez called a meeting of the board of directors of Spokane International Academy to order on Tuesday May 30, 2023 at 11:35 AM.

C. Budget Extension Hearing ASB

Ken Vorhees made a motion to Approve the budget extension for ASB.

Nancy Cunningham seconded the motion.
The board **VOTED** unanimously to approve the motion.

II. Consent Agenda

A. Approve Special Board Minutes (10-11-22)

Ken Vorhees made a motion to approve the minutes from October special board meeting October (Special) on 10-11-22.

Nancy Cunningham seconded the motion.

Add the length of the executive session to the October special meeting

The board **VOTED** unanimously to approve the motion.

Ken Vorhees made a motion to approve the minutes from October special meeting October (Special) on 10-11-22.

Nancy Cunningham seconded the motion.

Add the length of the executive session to the October special meeting

The board **VOTED** unanimously to approve the motion.

B. Approve Previous Minutes

Ken Vorhees made a motion to approve the minutes from April meeting April (Regular) on 04-25-23.

Nancy Cunningham seconded the motion.

The board **VOTED** unanimously to approve the motion.

C. Monthly Financials

Matthew Hoag made a motion to Approve monthly financials.

General Fund -

- Payroll: Check Number 15710 through 15711, Direct Deposit Number 900005046 through 900005146 totaling \$665,694.37
- Mid-Month AP: General Warrant Numbers 15644 through 15663 totaling \$113,108.98
- Mid-Month AP: ASB Warrant Numbers 15664-15665 \$9,278.74
- End of Month AP: General Warrant Numbers 15667 through 15709 totaling \$236,499.42
- End-Month AP: ASB Warrant Numbers 15666 \$416.10
- Wire/ACH AP: Totaling \$2,635.60

The board **VOTED** unanimously to approve the motion.

D. Budget Status/Enrollment Number/Quarterly Reports

E. Policies/Procedures to Review/Approve

III. Finance

A. 23-24 Budget Conversation

The board was presented with and discussed draft budgets for 23-24. Plan on voting to approve the budget at the June board meeting.

IV. Governance

A. Board Recruitment

Morgen submitted a list of potential board members for the board to consider for membership to increase the size of the board.

B. June Special Meeting - Vision Casting for 23-24 and Beyond

C. August Retreat

V. CEO Support And Eval

A. Morgen's Head of School Role Transition

Morgen discussed her transition of duties as she moves into her new role.

VI. Executive Session

A. Discuss the Performance of a Public Employee

Board entered the executive session at 12:35 and ended at 12:55.

VII. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 12:55 PM.

Respectfully Submitted,
Travis Franklin

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The Board as a whole shall have the final decision in determining the appropriateness of all such rulings.

Coversheet

Monthly Financials

Section: III. Consent Agenda
Item: B. Monthly Financials
Purpose: Vote
Submitted by:
Related Material: Additional notes for AP_Payroll.Board.docx (2).pdf
Jun Payroll 2023.pdf
Jun mid AP 2023.pdf
Jun mid AP 2023 ASB.pdf
Jun EOM AP 2023.pdf
Wire register 06.23.pdf
Private ck register 6.23.pdf

Additional notes for Accounts Payable –

Recurring Monthly Bills-

Amazon \$7,048.32 School supplies (\$2,433.46-Farm to school grant)
Avista \$16,164.08 services for Electricity
Rodney, Braun \$4,437.22 Rent for Home office
City of Spokane \$3,220.10 Water and Sewer services
Ednetics \$3,405.66 Telephone/Security/Internet services
Express \$10,046.43 Staffing contract for Food Service
Harlow's \$74,099.01 Transportation Service for May
Inland Northwest Therapy \$21,111.00 Speech/Occupational service
Joule Growth Partners \$1,250 Contracted Financial Services
NMC \$12,701.19 Custodial Service
SIA-Magnesium LLC \$174,280.12 Lease payment for Bonds semi-annual payment (June & July)
SIA-Magnesium LLC \$5,000.00 Repair & replacement payment for Bonds (June & July)
Umpqua Credit card \$7,684.34 School supplies (\$1,446.43-CSP)
URM \$25,551.86 Food service supplies (\$2,631.03-from Supply Chain Assistance Fund; \$2,572.16-from Farm to school grant)

Quarterly paid expenses-

True Measure collaborative \$3,100.00 SpEd training service (Q4)-Re-issue to TMC/void check#15705 from WA Charter Asso. as per request

One time expenses-

Alpha Omega Tour \$13,663.00 Nature Bridge Transportation (Outdoor Learning Grant)
AmTrust \$10,278.00 Cyber insurance (6/1/23-5/31/24)
Apollo \$22,105.20 Cooling tower repair (Get the claim from the insurance)
SIA-Magnesium LLC \$9,115.00 WSHFC commission fee for July
State Auditor's Office \$10,696.35 2-yr state audit fee

Additional notes for Payroll-

New hires include: None
Resignations: None

Payments have been audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expenses are included in the following list as required by RCW 42.24.090. Those payments have been recorded on a listing which has been made available to the board.

As of June 27, 2023, the board, by a _____ vote, does approve for payment those checks (warrants) included in the following list and further described as follows: SIA PUBLIC FUNDS ACCT (AP) - UMPQUA BANK Check Number 15786 through 15787 and for payment those Direct Deposits included in the following list and further described as follows: SIA PUBLIC FUNDS ACCT (AP) - UMPQUA BANK Direct Deposit Number 900005147 through 900005246 in the total amount of \$673,970.81.

Secretary _____ Board Member _____
 Board Member _____ Board Member _____
 Board Member _____ Board Member _____

4pacpv04.p SPOKANE INTERNATIONAL ACADEMY 3:16 PM 06/21/23
 05.23.02.00.00-010051 PAY SUMMARY FOR PR / Payroll - AFTER CALCS PAGE: 1
 CHECK DATE: 06/30/2023 PERIOD ENDING DATE: 06/30/2023
 HR\PA\CP\PE - 748 - Board

<u>PAY</u>	<u>DESCRIPTION</u>	<u>COUNT</u>	<u>FACTOR</u>	<u>HOURS</u>	<u>GROSS</u>	<u>RETIRE</u> <u>HOURS</u>
CAD5	ADD PAY	8	5.0000		654.17	
CAPR3	ASSOCIATE PR	6	2.0000		19,837.51	336.00
CCFO3	CHIEF FIN OFF	1	1.0000		10,700.00	168.00
CCO23	COUNSELOR	4	2.0000		4,530.77	112.00
CCOU3	COUNSELOR	3	2.0000		11,581.34	223.99
CCUS4	FACILITIES	1	1.0000		2,595.11	168.00
CDOP3	DIR OF OPS	2	1.0000		5,833.34	170.90
CDSS3	DIR OF SPECIAL	7	2.0000		13,429.29	252.00
CIA3	INST AIDE	44	19.0000		36,978.52	1712.00
CIAB3	INST AIDE	4	2.0000		3,441.50	199.99
CIM13	PRINCIPAL	6	1.0000		12,348.62	168.00
CINT3	INT COACH	7	4.0000		27,034.09	448.00
CKIT4	KITCHEN MGR	1	1.0000		1,094.35	
CKT24	MGR FS/TRANS	2	1.0000		2,396.81	104.00
CKTA4	KITCHEN ASSIST	1	1.0000		1,916.34	112.00
CLGY5	LONGEVITY	15	13.0000		3,750.01	
CMGF3	MANAGER FINANCE	1	1.0000		3,846.04	168.00
CMGH3	HR SPECIALIST	1	1.0000		3,452.80	168.00
CNU13	NURSE	4	1.0000		4,968.34	112.00
COFF3	OFFICE ASSIST	5	3.0000		6,698.71	504.00
COFM3	FACILITES MGR	4	1.0000		10,700.00	168.00
CPSY3	PSYCHOLOGIST	6	1.0000		5,261.42	112.00
CSP25	SUPPLEMENTAL	9	5.0000		2,705.00	139.21
CSU15	SUPPLEMENTAL	2	1.0000		750.00	69.60
CSUP3	SUPERINTENDENT	2	1.0000		13,820.84	168.00
CTC13	TEACHER	98	47.0000		241,615.99	5136.00
CTC23	TEACHER	5	3.0000		7,599.83	224.00
TADM3	ADMIN OFFICE	2		45.7500	1,275.05	45.80
TECH3	TECHNOLOGY	1		5.0000	133.90	5.00
TEXT3	EXTRA TIME	3		15.0000	725.13	15.00
TIA3	INST AIDE	26		-178.7400	-3,109.06	-178.79
TKIT4	KITCHEN MGR	2		-36.7500	-1,050.18	-36.70
TOV3	OVERTIME	5		2.2500	60.73	2.30

CHECK DATE: 06/30/2023 PERIOD ENDING DATE: 06/30/2023

HR\PA\CP\PE - 748 - Board

<u>PAY</u>	<u>DESCRIPTION</u>	<u>COUNT</u>	<u>FACTOR</u>	<u>HOURS</u>	<u>GROSS</u>	<u>RETIRE HOURS</u>
TSU23	SUBSTITUTE	11		210.5000	4,126.88	210.50
TSUB3	SUBSTITUTE	5		431.5000	4,974.71	431.50
TSUB4	SUBSTITUTE	1		156.5000	3,352.23	156.50
	REPORT TOTAL	305	123.0000	651.0100	470,030.13	11794.80

CHECK DATE: 06/30/2023 PERIOD ENDING DATE: 06/30/2023

HR\PA\CP\PE - 748 - Board

<u>CODE</u>	<u>DESCRIPTION</u>	<u>CATEGORY</u>	<u>COUNT</u>	<u>AMOUNT</u>
1FIC	FICA	FICA	305	28,531.96
1FIT	FED INC TAX	FEDERAL TAX	305	31,535.84
1FIT+	FIT ADD AMT	FEDERAL TAX	47	3,717.00
1MED	MEDICARE	MEDICARE	305	6,672.78
1PFML	WA PAID FML	PFML	305	2,736.05
1ReE0	SERS PLAN 0	RETIREMENT	3	
1ReE2	SERS PLAN 2	RETIREMENT	74	3,324.36
1ReE3	SERS PLAN 3	RETIREMENT	54	3,394.49
1ReT0	TRS PLAN 0	RETIREMENT	15	
1ReT2	TRS 2	RETIREMENT	83	10,909.83
1ReT3	TRS PLAN 3	RETIREMENT	91	15,156.06
1WC	WORKERS' COMP	WORKERS' COMP	302	1,426.74
ACH#2	ACH#2		2	2,586.67
ALTD	ADJ SUPP LTD		4	3.85
DCP	DCP	TSA-BEFORE TAX	2	117.49
HCFSA	Medical FSA	OTH BEF TAX	3	41.67
HEHSA	Health Eqty-HSA	OTH BEF TAX	4	725.00
KP2CR	Kai WA Smt2 E/C	OTH BEF TAX	4	186.00
KP2ER	Kai WA Smt2 EMP	OTH BEF TAX	16	530.00
KP3ER	Kai WA Smt3 EMP	OTH BEF TAX	3	426.00
KP3FR	Kai WA Smt3 FAM	OTH BEF TAX	2	426.00
KW1CR	Kai WA Core1E/C	OTH BEF TAX	2	67.00
KW1ER	Kai WA Core1EMP	OTH BEF TAX	9	152.00
KW1FR	Kai WA Core1FAM	OTH BEF TAX	4	253.00
KW2CR	Kai WA Core2E/C	OTH BEF TAX	4	150.00
KW2ER	Kai WA Core2EMP	OTH BEF TAX	9	197.00
KW2FR	Kai WA Core2FAM	OTH BEF TAX	10	516.00
KW2SR	Kai WA Core2E/S	OTH BEF TAX	7	258.00
KWSCR	Kai WA SndChE/C	OTH BEF TAX	7	260.00
KWSER	Kai WA SndChEMP	OTH BEF TAX	19	666.00
KWSFR	Kai WA SndChFAM	OTH BEF TAX	5	494.00
KWSSR	Kai WA SndChE/S	OTH BEF TAX	2	148.00
LTD50	Emp Pd LTD 50%		21	144.76
LTD60	Emp Pd LTD 60%		150	919.96
LTDBU	Supp LTD		2	
PHCR	Prem Hgh PPOE/C	OTH BEF TAX	9	510.00
PHER	Prem Hgh PPOEMP	OTH BEF TAX	7	291.00
PHFR	Prem Hgh PPOFAM	OTH BEF TAX	3	582.00
PHSR	Prem Hgh PPOE/S	OTH BEF TAX	2	194.00
PMER	Prem HMCrEPOEMP	OTH BEF TAX	2	25.00
PSCR	Prem Std PPOE/C	OTH BEF TAX	3	172.00
PSER	Prem Std PPOEMP	OTH BEF TAX	7	245.00
PSFR	Prem Std PPOFAM	OTH BEF TAX	4	294.00
PSSR	Prem Std PPOE/S	OTH BEF TAX	1	98.00
V1CR	UMPACP-UWMedE/C	OTH BEF TAX	2	145.00
V1ER	UMPACP-UWMedEMP	OTH BEF TAX	6	166.00
VACR	UMP Achieve2E/C	OTH BEF TAX	2	184.00
VAER	UMP Achieve2EMP	OTH BEF TAX	2	184.00
VHSAE	UMP CDHP EMP	OTH BEF TAX	7	109.00
VHSAF	UMP CDHP FAM	OTH BEF TAX	4	168.00
VHSAS	UMP CDHP E/S	OTH BEF TAX	2	56.00
VUER	UMP Achieve1EMP	OTH BEF TAX	18	453.00
VUFR	UMP Achieve1FAM	OTH BEF TAX	3	466.00

CHECK DATE: 06/30/2023 PERIOD ENDING DATE: 06/30/2023

HR\PA\CP\PE - 748 - Board

<u>CODE</u>	<u>DESCRIPTION</u>	<u>CATEGORY</u>	<u>COUNT</u>	<u>AMOUNT</u>
			2264	121,015.51

CHECK DATE: 06/30/2023 PERIOD ENDING DATE: 06/30/2023

HR\PA\CP\PE - 748 - Board

<u>CODE</u>	<u>DESCRIPTION</u>	<u>CATEGORY</u>	<u>COUNT</u>	<u>AMOUNT</u>
1FIC	FICA	FICA	305	28,531.96
1MED	MEDICARE	MEDICARE	305	6,672.78
1PFML	WA PAID FML	PFML	305	1,024.17
1ReE0	SERS PLAN 0	RETIREMENT	3	
1ReE2	SERS PLAN 2	RETIREMENT	74	5,050.83
1ReE3	SERS PLAN 3	RETIREMENT	54	6,082.34
1ReT0	TRS PLAN 0	RETIREMENT	15	
1ReT2	TRS PLAN 2	RETIREMENT	83	19,908.95
1ReT3	TRS PLAN 3	RETIREMENT	91	32,318.90
1UC	UNEMPLOYMENT	UNEMPLOY COMP	305	2,426.02
1WC	WORKERS' COMP	WORKERS' COMP	302	2,402.73
SEBB	SEBB		218	99,272.00
VHSS1	UMP CDHP EE HSA		10	250.00
			2070	203,940.68

***** End of report *****

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of June 27, 2023, the board, by a _____ vote, approves payments, totaling \$102,364.19. The payments are further identified in this document.

Total by Payment Type for Cash Account, UMPQUA BANK:
Warrant Numbers 15719 through 15734, totaling \$102,364.19

Secretary _____ Board Member _____
Board Member _____ Board Member _____
Board Member _____ Board Member _____

Check Nbr	Vendor Name	Check Date	Check Amount
15719	AMAZON CAPITAL SERVICES	06/13/2023	1,952.41
15720	BYERS, AMY	06/13/2023	107.70
15721	CITY OF SPOKANE	06/13/2023	3,220.10
15722	COMCAST BUSINESS	06/13/2023	381.70
15723	DE LAGE LANDEN FINANCIAL SERVI	06/13/2023	995.50
15724	EXPRESS SERVICE, INC.	06/13/2023	4,135.86
15725	INLAND NORTHWEST OPERA	06/13/2023	250.00
15726	LEAF CAPITAL FUNDING, LLC.	06/13/2023	53.11
15727	MAGIC-WRIGHTER, INC.	06/13/2023	5.00
15728	MOON SECURITY SERVICE INC	06/13/2023	155.81
15729	ROWLEY & HAWKINS FRUIT FARMS	06/13/2023	1,130.00
15730	SANDERS, MATHIAS	06/13/2023	66.71
15731	SIA-MAGNESIUM LLC	06/13/2023	89,640.06
15732	SUTTON, JAMES B	06/13/2023	171.67
15733	THOMPSON, CHIAHUI	06/13/2023	82.24
15734	WEBB, TERESA	06/13/2023	16.32

16 Computer Check(s) For a Total of 102,364.19

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	16	Computer	Checks For a Total of	102,364.19
Total For	16	Manual, Wire Tran, ACH & Computer	Checks	102,364.19
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	102,364.19

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As of June 27, 2023, the board, by a _____ vote, approves payments, totaling \$1,235.00. The payments are further identified in this document.

Total by Payment Type for Cash Account, UMPQUA BANK:
Warrant Numbers 15717 through 15718, totaling \$1,235.00

Secretary _____	Board Member _____
Board Member _____	Board Member _____
Board Member _____	Board Member _____

Check Nbr	Vendor Name	Check Date	Check Amount
15717	HUGH O'BRIAN YOUTH LEADERSHIP	06/13/2023	645.00
15718	INLAND NORTHWEST YEARBOOK	06/13/2023	590.00
2	Computer	Check(s) For a Total of	1,235.00

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	2	Computer	Checks For a Total of	1,235.00
Total For	2	Manual, Wire Tran, ACH & Computer	Checks	1,235.00
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	1,235.00

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Warrant Numbers 15735 through 15785, totaling \$361,106.75

Secretary _____ Board Member _____
Board Member _____ Board Member _____
Board Member _____ Board Member _____

Check Nbr	Vendor Name	Check Date	Check Amount
15735	ALPHA OMEGA TOURS & CHARTERS	06/30/2023	13,663.00
15736	AMAZON CAPITAL SERVICES	06/30/2023	5,095.91
15737	AMTRUST NORTH AMERICA	06/30/2023	10,278.00
15738	APOLLO MECHANICAL CONTRACTORS	06/30/2023	22,105.20
15739	AUTO-CHLOR SYSTEM	06/30/2023	353.43
15740	Avista	06/30/2023	16,164.08
15741	BLICK ART MATERIALS	06/30/2023	39.37
15742	BRAUN, RODNEY	06/30/2023	4,437.22
15743	CENTURYLINK	06/30/2023	220.12
15744	CHEMSEARCHFE	06/30/2023	381.45
15745	COLLEGE BOARD	06/30/2023	2,696.00
15746	COPELAND, TABATHA	06/30/2023	344.50
15747	EDGEWOOD PARTNERS INS. CENTER	06/30/2023	2,000.00
15748	EDNETICS NETWORK	06/30/2023	3,405.66
15749	EXPRESS SERVICE, INC.	06/30/2023	5,910.57
15750	FATBEAM LLC	06/30/2023	1,390.00
15751	FIKES NORTHWEST, CORP	06/30/2023	372.78
15752	FOUR SEASONS LANDSCAPING INC	06/30/2023	2,152.75
15753	GOJOE PATROL	06/30/2023	852.00
15754	HARLOW'S SCHOOL BUS SERVICE IN	06/30/2023	74,689.53
15755	INLAND NORTHWEST THERAPY, LLC	06/30/2023	21,111.00
15756	JOULE GROWTH PARTNERS	06/30/2023	1,250.00
15757	KUTAK ROCK LLP	06/30/2023	3,137.50
15758	LINC FOODS	06/30/2023	701.40
15759	NAC ARCHITECTURE	06/30/2023	920.00
15760	NMC FRANCHISING, LLC	06/30/2023	12,701.19
15761	OLSON, JENNIFER	06/30/2023	23.02
15762	OSPI CHILD NUTRITION SERVICES	06/30/2023	1,558.22
15763	PACIFIC PIE, INC.	06/30/2023	854.83
15764	PELTON, NATHAN	06/30/2023	1,159.99
15765	ROWLEY & HAWKINS FRUIT FARMS	06/30/2023	806.00
15766	ROYAL BUSINESS SYSTEMS, INC	06/30/2023	2,163.82
15767	SCHOOL SPECIALTY, LLC.	06/30/2023	1,855.88

Check Nbr	Vendor Name	Check Date	Check Amount
15768	SCHOOLOPS LLC	06/30/2023	1,800.00
15769	SIA-MAGNESIUM LLC	06/30/2023	98,755.06
15770	SPRAGUE PEST SOLUTIONS	06/30/2023	98.92
15771	STAPLES ADVANTAGE	06/30/2023	935.15
15772	STATE AUDITOR'S OFFICE	06/30/2023	10,696.35
15773	SUNBELT RENTALS, INC.	06/30/2023	1,618.25
15774	THE HOME DEPOT PRO	06/30/2023	300.40
15775	THE SPOKESMAN-REVIEW	06/30/2023	276.02
15776	TK ELEVATOR CORPORATION	06/30/2023	1,179.30
15777	TRUE MEASURE COLLABORATIVE	06/30/2023	3,100.00
15778	URM	06/30/2023	25,551.86
15779	UW AUTISM CENTER, CHDD	06/30/2023	600.00
15780	WATER WALKERS INC. DBA HEALTH-	06/30/2023	264.44
15781	WAXIE SANITARY SUPPLY	06/30/2023	97.45
15782	WHITWORTH UNIVERSITY	06/30/2023	399.00
15783	WSIPC	06/30/2023	70.18
15784	WSPA	06/30/2023	495.00
15785	ZOOM VIDEO COMMUNICATIONS INC.	06/30/2023	74.95
51	Computer	Check(s) For a Total of	361,106.75

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	51	Computer	Checks For a Total of	361,106.75
Total For	51	Manual, Wire Tran, ACH & Computer	Checks	361,106.75
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	361,106.75

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board. As of June 27, 2023 the board, by a _____ vote, approves payments, totaling \$7,684.34. The payments are further identified in this document. Total by Payment Type for Private/Public Account, UMPQUA BANK: Wire/ACH payments totaling \$7,684.34.

Secretary _____ Board Member _____

Board Member _____ Board Member _____

Board Member _____ Board Member _____

Type	Vendor Name		Date	Amount
ACH	Umpqua Credit Card	May Statement	6/13/23	\$ 7,684.34
		1 ACH/Wire	For a Total of	\$ 7,684.34

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board. As of June 27, 2023 the board, by a _____ vote, approves payments, totaling \$538.25. The payments are further identified in this document. Total by Payment Type for Private Account, UMPQUA BANK: Warrant Number 1413-1415 , totaling \$538.25.

Secretary _____ Board Member _____

Board Member _____ Board Member _____

Board Member _____ Board Member _____

Check Nbr	Vendor Name	Check Date	Check Amount
1413	Kelly Krause	5/31/23	49.82
1414	Walter Saul Reyes	6/9/23	\$ 300.00
1415	Mathias Sanders	6/13/23	\$ 188.43
		3 Checks	For a Total of \$ 538.25

Coversheet

Budget Status/Enrollment Number/Quarterly Reports

Section: III. Consent Agenda
Item: C. Budget Status/Enrollment Number/Quarterly Reports
Purpose: FYI
Submitted by:
Related Material: 05.23 Budget Status.pdf
SIA actual vs projected enrollment-Jun 2023.pdf

10--GENERAL FUND-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2022 (September 1, 2022 - August 31, 2023)

For the SPOKANE INTERNATIONAL ACADEMY School District for the Month of May, 2023

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	0	.00	.00		.00	0.00
2000 LOCAL SUPPORT NONTAX	56,328	15,753.45	129,255.12		72,927.12-	229.47
3000 STATE, GENERAL PURPOSE	8,538,148	430,228.07	6,084,111.13		2,454,036.87	71.26
4000 STATE, SPECIAL PURPOSE	2,005,693	85,645.44	1,237,320.61		768,372.39	61.69
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,704,280	62,536.76	1,136,726.73		567,553.27	66.70
7000 REVENUES FR OTH SCH DIST	25,000	.00	7,813.92		17,186.08	31.26
8000 OTHER AGENCIES AND ASSOCIATES	332,500	.00	310,000.00		22,500.00	93.23
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	12,661,949	594,163.72	8,905,227.51		3,756,721.49	70.33
B. EXPENDITURES						
00 Regular Instruction	5,443,128	370,950.62	3,893,263.32	1,240,548.67	309,316.01	94.32
10 Federal Stimulus	377,274	52,708.43	477,001.64	157,103.04	256,830.68-	168.08
20 Special Ed Instruction	862,894	70,750.08	630,095.71	172,756.46	60,041.83	93.04
30 Voc. Ed Instruction	0	.00	.00	0.00	.00	0.00
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	911,137	114,813.89	404,919.14	141,592.76	364,625.10	59.98
70 Other Instructional Pgms	895,221	45,860.17	516,333.26	87,331.60	291,556.14	67.43
80 Community Services	24,998	2,929.35	25,560.12	5,806.69	6,368.81-	125.48
90 Support Services	3,922,241	325,443.96	3,144,281.06	1,186,029.40	408,069.46-	110.40
<u>Total EXPENDITURES</u>	12,436,893	983,456.50	9,091,454.25	2,991,168.62	354,270.13	97.15
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	0	.00	.00			
D. OTHER FINANCING USES (GL 535)						
	0	.00	.00			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES (A-B-C-D)						
	225,056	389,292.78-	186,226.74-		411,282.74-	182.75-
F. TOTAL BEGINNING FUND BALANCE						
	3,000,000		3,135,205.86			
G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)						
	XXXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)						
	3,225,056		2,948,979.12			

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 815 Restrict Unequalized Deduct Rev	0	.00
G/L 821 Restrictd for Carryover	0	.00
G/L 825 Restricted for Skills Center	0	.00
G/L 828 Restricted for C/O of FS Rev	0	.00
G/L 830 Restricted for Debt Service	0	.00
G/L 835 Restrictd For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	0	.00
G/L 845 Restricted for Self-Insurance	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 870 Committed to Other Purposes	0	.00
G/L 872 Committed to Econmc Stabilizatn	0	.00
G/L 875 Assigned Contingencies	0	.00
G/L 884 Assigned to Other Cap Projects	0	.00
G/L 888 Assigned to Other Purposes	0	.00
G/L 890 Unassigned Fund Balance	3,225,056	2,948,979.12
G/L 891 Unassigned Min Fnd Bal Policy	0	.00
<u>TOTAL</u>	3,225,056	2,948,979.12

40--ASB FUND-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2022 (September 1, 2022 - August 31, 2023)

For the SPOKANE INTERNATIONAL ACADEMY School District for the Month of May, 2023

	ANNUAL	ACTUAL	ACTUAL			
	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	10,000	1,135.25	3,688.68		6,311.32	36.89
2000 Athletics	0	.00	.00		.00	0.00
3000 Classes	0	.00	.00		.00	0.00
4000 Clubs	0	3,310.00	12,233.60		12,233.60-	0.00
6000 Private Moneys	0	.00	.00		.00	0.00
<u>Total REVENUES</u>	10,000	4,445.25	15,922.28		5,922.28-	159.22
B. EXPENDITURES						
1000 General Student Body	10,000	.00	1,372.43	645.00	7,982.57	20.17
2000 Athletics	0	.00	.00	0.00	.00	0.00
3000 Classes	0	.00	.00	0.00	.00	0.00
4000 Clubs	0	9,694.84	10,700.35	590.00	11,290.35-	0.00
6000 Private Moneys	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	10,000	9,694.84	12,072.78	1,235.00	3,307.78-	133.08
C. EXCESS OF REVENUES						
<u>OVER (UNDER) EXPENDITURES</u> (A-B)	0	5,249.59-	3,849.50		3,849.50	0.00
D. TOTAL BEGINNING FUND BALANCE						
	0		2,473.11			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-) XXXXXXXXXX						
			.00			
F. TOTAL ENDING FUND BALANCE						
<u>C+D + OR - E)</u>	0		6,322.61			
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	0		.00			
G/L 840 Nonspnd FB - Invent/Prepd Itms	0		.00			
G/L 850 Restricted for Uninsured Risks	0		.00			
G/L 870 Committed to Other Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	0		6,322.61			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	0		6,322.61			

***** End of report *****

Spokane International Academy
Actual vs Projected Full Time K-12 Enrollment
For School Year Ending 2023

Grades	<i>Actual</i>											Average	Budgeted	Variance
	September	October	November	December	January	February	March	April	May	June				
Kindergarten (Full)	88.50	91.50	90.50	90.50	91.20	93.20	94.10	95.10	95.10	94.40	92.41	93.12	0.99	
1st	84.00	92.00	93.00	94.00	94.00	94.00	94.00	95.00	95.00	94.00	92.90	93.12	1.00	
2nd	89.00	95.00	94.00	94.00	95.00	96.00	96.00	95.00	95.00	95.00	94.40	93.12	1.01	
3rd	90.00	92.00	92.00	93.00	93.00	94.00	93.00	94.00	94.00	93.00	92.80	93.12	1.00	
4th	69.00	70.00	70.00	72.00	72.00	72.00	72.00	71.00	70.00	69.00	70.70	69.84	1.01	
5th	69.00	72.00	72.00	71.00	71.00	72.00	71.00	71.00	71.00	71.00	71.10	69.84	1.02	
6th	61.00	69.00	66.00	68.00	69.00	70.00	70.00	69.00	67.00	67.00	67.60	69.84	0.97	
7th	55.00	56.00	57.00	59.00	59.00	59.00	58.00	58.00	57.00	57.00	57.50	58.20	0.99	
8th	56.00	58.00	57.00	58.00	58.00	60.00	59.00	58.00	58.00	58.00	58.00	58.20	1.00	
9th	27.00	29.00	26.00	25.00	25.00	22.00	21.00	21.00	21.00	21.00	23.80	43.65	0.55	
10th	12.00	13.00	12.00	11.00	11.00	9.00	9.00	9.00	9.00	9.00	10.40	11.64	0.89	
11th	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12th	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Totals	700.50	737.50	729.50	735.50	738.20	741.20	737.10	736.10	732.10	728.40	731.61	753.69	0.97	
K-8 Totals	661.50	695.50	691.50	699.50	702.20	710.20	707.10	706.10	702.10	698.40	697.41	698.40	1.00	
9-12 Totals	39.00	42.00	38.00	36.00	36.00	31.00	30.00	30.00	30.00	30.00	34.20	55.29	0.62	

	September	October	November	December	January	February	March	April	May	June	Average	Projected	Variance
SPED K12	71.00	75.00	79.00	85.00	82.00	84.00	87.00	88.00	86.00	89.00	83.89	85.00	0.99

Coversheet

Policies/Procedures to Review/Approve

Section: III. Consent Agenda
Item: D. Policies/Procedures to Review/Approve
Purpose: Vote
Submitted by:
Related Material: 2023-24 School Calendar.xlsx -.pdf

September				
M	T	W	T	F
28	29	30	31	1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

19

October				
M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

21

November				
M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

19

December				
M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

16

January				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

16



2023-2024 School Calendar

September 4 - Labor Day
 September 5 - First day Grades 1-11
 September 11 - First day Kindergarten
 October 27 - Data Day (No School for students)
 Nov. 7, 8, 9: Family & Teacher Conferences
 November 10 - Veteran's Day
 November 22 - Early Release
 November 23 & 24 - Fall Break
 December 15- Early Release
 December 25-Jan. 5 - Winter Break
 January 15 - MLK Day
 January 26 - Data Day
 January 30 - Start of Second Semester
 February 19 - President's Day
 March 15- Data Day No School
 March 27 - 29: Conferences
 April 1 - 5: Spring Break
 May 27 - Memorial Day
 June 14th - Last Day of School
 June 17 & 18 - Snow Make Up Days
 June 19 - Juneteenth Holiday

School Hours

Monday-Thursday: 8:00 am - 3:15 pm
 Friday: 8:00 am - 1:00 pm
 Early Release Days: 8:00 am - 11:30 am

February				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	

20

March				
M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

20

April				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

17

May				
M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

22

June				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

10

	No School
	1:00 PM Release
	11:30 AM Release
	Semester Two Begins
	Snow Day Make-Up

Student
Days
180

Coversheet

23-24 Budget Approval

Section: VII. Finance
Item: A. 23-24 Budget Approval
Purpose: Vote
Submitted by:
Related Material: Summary 23-24.pdf
Budget23.24.pdf
23-24 ASB Budget.pdf
SIA Budget Resolution23-24.pdf



Spokane County, WA

FY 2023-2024 Budget Hearing

Spokane International Academy 22-23 Budget Summary

Enrollment

- Projected enrollment 795 FTE (2022-23 averaged 732, budgeted 754). This includes a 3% attrition rate and the addition of 11th grade. Also included are projected FTE for students in 11th grade that will receiving some instruction from SIA.

Enrollment	2023-24	2024-25	2025-26	2026-27	2027-28
Kindergarten	69.84	69.84	69.84	69.84	69.84
1st Grade	93.12	69.84	69.84	69.84	69.84
2nd Grade	93.12	93.12	69.84	69.84	69.84
3rd Grade	93.12	93.12	93.12	69.84	69.84
4th Grade	93.12	93.12	93.12	93.12	69.84
5th Grade	66.93	93.12	93.12	93.12	93.12
6th Grade	67.90	66.93	69.84	69.84	69.84
7th Grade	66.90	67.90	66.93	69.84	69.84
8th Grade	58.20	66.90	67.90	66.93	69.84
9th Grade	33.95	36.86	46.56	50.00	51.00
10th Grade	29.10	29.10	36.86	46.56	52.00
11th Grade	9.00	13.30	17.00	20.00	21.61
12th Grade	-	6.65	5.78	6.60	21.61
Total Elementary Enrollment	509.25	512.16	488.88	465.60	442.32
Total Middle School Enrollment	193.00	201.73	204.67	206.61	209.52
Total High School Enrollment (including RS FTE)	72.05	85.91	106.20	123.16	146.22
Total Enrollment (including RS FTE)	774.30	799.80	799.75	795.37	798.06
Change in Net Enrollment from Prior Year	774.30	25.50	(0.05)	(4.38)	2.69

- Special Ed enrollment 87 FTE (2022-23 averaged 83.89, budgeted 85)

Personnel

- Certificated funded at state average salary of \$75,419 (22-23 \$72,728) plus 1.5% regionalization (ends after 23-24). Spokane International salary average for \$67,400 (22-23 is \$63,396).
- 3.7% state pass thru for IPD (Implicit Price Deflator)
- Funded Certificated Instructional \$3,969,745 (units 51.86) budgeted cost \$3,317,932 (49.3)
- Funded Classified amount \$614,384 (units 15.67) budgeted cost \$640,009.35 (Classified staff 15.91)
- Funded Administration staff \$393,498.10 (units 3.46) budgeted cost \$783,018.59 (Admin staff 6.1)
- New positions in the budget: Social Studies teacher, .5 Spanish teacher, .5 MLL teacher, Admin Assistant, Technology Manager, Maintenance Assistant, 2 Custodians
- Retirement Rates changed from –TRS from **14.69% to 9.68%** and SERS from **11.79% to 10.91%**

Transportation

- Number of buses will continue to be 7 added a cost-of-living increase of 5%
- Projecting a -125K deficit

Food Service

- Budgeted additional Food Service Assistant
- Projecting to breakeven
- House Bill 1238 Meals for Kids in High Need Elementary Schools will be implemented next year. Our school qualifies for this based on our free and reduced rate. We believe that all or our kids will qualify for free meals but will know more in August.

Maintenance Projects

- Budgeted to replace heat pumps and have major work done on the elevators.

	YEAR 1 2023-24	YEAR 2 2024-25	YEAR 3 2025-26	YEAR 4 2026-27	YEAR 5 2027-28
SUMMARY					
Total Enrollment	774	800	800	795	798
Total Revenue	13,675,793	13,775,111	14,003,317	14,171,600	14,472,979
Total Expenses	13,193,297	13,555,933	13,861,223	14,199,041	14,507,752
Net Income	482,495	219,178	142,094	(27,442)	(34,772)
Revenue Per Pupil	17,662	17,223	17,510	17,818	18,135
General Apportionment Per Pupil	11,058	11,148	11,334	11,528	11,782
Expenses Per Pupil	17,039	16,949	17,332	17,852	18,179
	YEAR 1 2023-24	YEAR 2 2024-25	YEAR 3 2025-26	YEAR 4 2026-27	YEAR 5 2027-28
Starting Cash	3,200,000				
Cumulative Net Margin (Cash Balance)	3,682,495	3,901,673	4,043,768	4,016,326	3,981,553
Above/(Below) 60 Days Cash	1,513,734	1,673,301	1,765,210	1,682,237	1,596,717
Days Cash on Hand	101.9	105.1	106.5	103.2	100.2
Fixed Cost Coverage Ratio	2.31	1.87	1.70	1.55	1.49

Fund Balance

- Estimated beginning fund balance of \$3,200,000.
- Estimated ending fund balance of \$3,682,495 (102 days cash on hand)
- Debt Service Coverage Ratio 2.31.

Required Statute

- General Materials, Supplies and Operating Costs (MSOC) allocation \$1,139,207 projected expense \$4,738,797

Miscellaneous

- Small School Provision of 1.1 million increased revenue, Revenue streams no longer available are Charter School Growth Fund, ESSER II (ESSER III dropping of in 23-24), CSP and WA Charters Expansion

Spokane International Academy 5 Year Budget Summary

Enrollment

- Projected enrollment includes a 3% attrition rate and the addition of high school grades (Skills Ctr and Running start).
- Special Ed enrollment is increased by 11% each year

Revenue

- Assumes Small school funding is received every year at \$1550 per budgeted fte

Personnel

- 3-3.9% increase for all staff

Fund Balance

- Days cash on hand stays at an average of 100 days
- Debt Service Coverage Ratio is met with an average of

Miscellaneous

- ESSER III will no longer be available after 24-25
- Projecting small deficit in Year 4 and 5
- Maintenance projects budgeted at minimal amounts in year 3-5

	YEAR 1 2023-24	YEAR 2 2024-25	YEAR 3 2025-26	YEAR 4 2026-27
SUMMARY				
Total Enrollment	774	800	800	795
Total Revenue	13,675,793	13,775,111	14,003,317	14,171,600
Total Expenses	13,200,004	13,555,933	13,861,223	14,199,041
Net Income	475,789	219,178	142,094	(27,442)
Revenue Per Pupil	17,662	17,223	17,510	17,818
General Apportionment Per Pupil	11,346	11,148	11,334	11,528
Expenses Per Pupil	17,048	16,949	17,332	17,852

YEAR 1 2023-24	YEAR 2 2024-25	YEAR 3 2025-26	YEAR 4 2026-27
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INCOME**2000 - LOCAL SUPPORT - NON-TAX**

2200 - Sale Of Goods, Supplies, & Services	12,045	12,406	12,778	13,162
2500 - Gifts Grants, and Donations (Local)	7,000	7,210	7,426	7,649
E-rate	16,324	16,814	17,318	17,838
2298 - Local lunch sales	15,000	15,000	15,000	15,000
TOTAL 2000 - LOCAL SUPPORT - NON-TAX	\$ 50,369	\$ 51,430	\$ 52,523	\$ 53,648

3000 - STATE REVENUE - GENERAL PURPOSE

3100 - Apportionment	8,785,295	8,915,788	9,064,028	9,169,045
3121 - Special Education - General Apportionment	62,318	69,755	75,530	75,816
Attrition Adj	(223,573)	-	-	-
TOTAL 3000 - STATE REVENUE - GENERAL PURPOSE	\$ 8,624,040	\$ 8,985,544	\$ 9,139,558	\$ 9,244,861

4000 - STATE REVENUE - SPECIAL PURPOSE

4121 - Special Education - State	968,604	1,001,122	1,003,572	1,007,384
4155 - Learning Assistance	258,822	252,222	263,417	271,319
4165 - Transitional Bilingual	62,252	63,500	65,377	67,338
4174 - Highly Capable	24,102	24,571	25,297	26,056
4198 - School Food Service	20,000	21,000	22,000	23,000
4199 - Transportation - Operations	526,654	558,922	575,690	592,960
Levy Equalization	1,168,700	1,239,690	1,239,613	1,232,824
Total 4000 - STATE REVENUE - SPECIAL PURPOSE	\$ 3,029,134	\$ 3,161,027	\$ 3,194,965	\$ 3,220,881

5000 - FEDERAL REVENUE - RESTRICTED

Title I	332,344	306,451	315,625	323,313
Title II	32,480	35,390	37,652	38,779

Title III & IV	21,226	23,128	24,607	25,343
IDEA Funding	106,079	112,860	116,238	119,070
6198 - School Food Services	694,374	681,169	701,604	722,653
CSP	-	-	-	-
ESSER	215,000	-	-	-
TOTAL 6000 - FEDERAL REVENUE - SPECIAL PURPOSE	\$ 1,401,502	\$ 1,158,999	\$ 1,195,727	\$ 1,229,159
8000 - OTHER ENTITIES				
8200 - Private Foundations	570,749	418,111	420,545	423,051
TOTAL 8000 - OTHER ENTITIES	\$ 570,749	\$ 418,111	\$ 420,545	\$ 423,051
9000 - OTHER FINANCING SOURCES				
9500 - Long-Term Financing	-	-	-	-
TOTAL 9000 - OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 13,675,793	\$ 13,775,111	\$ 14,003,317	\$ 14,171,600

INCOME

ADMINISTRATIVE STAFF PERSONNEL COSTS

Executive Management	160,000	166,240	171,227	176,364
Instructional Management	607,672	631,371	650,312	669,822
Deans, Directors & Coordinators	124,440	129,293	133,172	137,167
CFO / Director of Finance	-	-	-	-
Operation / Business Manager	-	-	-	-
Administrative Staff	-	-	-	-
Other - Administrative	475,193	493,726	551,212	567,748
TOTAL ADMINISTRATIVE STAFF PERSONNEL COSTS	\$ 1,367,305	\$ 1,420,630	\$ 1,505,923	\$ 1,551,101

INSTRUCTIONAL PERSONNEL COSTS

Teachers - Regular	2,301,734	2,424,860	2,447,568	2,454,279
Teachers - SPED	187,884	195,211	201,068	207,100
Teaching Assistants	415,408	431,609	416,864	401,676
Specialty Teachers	605,959	650,572	670,089	690,192
Aides	124,623	129,483	133,368	137,369
Therapists & Counselors	276,865	287,663	296,293	305,181
Other - Instructional	157,006	221,828	258,285	346,862
TOTAL INSTRUCTIONAL PERSONNEL COSTS	\$ 4,069,480	\$ 4,341,227	\$ 4,423,534	\$ 4,542,657

NON-INSTRUCTIONAL PERSONNEL COSTS

Nurse	61,833	64,244	66,172	68,157
Librarian	-	-	-	-

Custodian	103,374	107,406	110,628	113,947
Security	-	-	-	-
Other - Non-Instructional	375,470	390,425	402,138	414,202
TOTAL NON-INSTRUCTIONAL PERSONNEL COSTS	\$ 540,677	\$ 562,075	\$ 578,937	\$ 596,305
TOTAL PERSONNEL SALARY COSTS	\$ 5,977,462	\$ 6,323,932	\$ 6,508,395	\$ 6,690,064
PAYROLL TAXES AND BENEFITS				
Social Security	370,060	392,084	403,520	414,784
Medicare	87,192	91,697	94,372	97,006
State Unemployment	24,743	25,436	26,148	26,880
Worker's Compensation Insurance	33,852	34,800	35,774	36,776
Federal Unemployment	16,182	16,635	17,101	17,580
SEBB	1,352,160	1,382,713	1,406,690	1,420,042
SERS (Classified Retirement)	164,835	176,713	184,269	192,190
TRS (Certificated Retirement)	427,565	473,731	504,886	537,126
TOTAL PAYROLL TAXES AND BENEFITS	\$ 2,476,589	\$ 2,593,808	\$ 2,672,760	\$ 2,742,383
TOTAL PERSONNEL, TAX & BENEFIT EXPENSES	\$ 8,454,050	\$ 8,917,741	\$ 9,181,154	\$ 9,432,447
CONTRACTED SERVICES				
Accounting / Audit	45,000	46,350	47,741	49,173
Legal	12,000	12,360	12,731	13,113
Oversight Fee (3%)	320,641	326,576	332,187	336,298
Management Company Fee	-	-	-	-
Substitute Teachers	-	-	-	-
Student Health	3,130	3,224	3,321	3,420
Home Office	78,531	65,377	67,278	69,236
Special Ed	170,938	176,066	181,348	186,789
Instructional / PD	39,988	129,294	151,065	177,723
Tech support	-	-	-	-
TOTAL CONTRACTED SERVICES	\$ 670,228	\$ 759,247	\$ 795,671	\$ 835,752
SCHOOL OPERATIONS				
Board Expenses	15,455	15,764	16,079	16,401
Classroom / Teaching Supplies & Materials	88,000	91,876	94,332	96,862
Special Ed Supplies & Materials	75,881	80,732	83,149	85,174
Textbooks / Workbooks	90,096	93,393	121,094	98,532
Supplies & Materials other	950	979	1,008	1,038
Equipment / Furniture_ops	8,773	9,334	9,613	9,847
Internet / Phone	38,500	39,655	40,845	42,070

Technology Hardware - Student/Staff	86,901	80,000	82,400	84,872
Technology Hardware - Infrastructure	30,000	30,900	31,827	32,782
Technology Software	16,200	16,686	17,187	17,702
Student Testing & Assessment	2,143	2,208	2,274	2,342
Field Trips	77,430	82,379	84,845	86,912
Transportation (student)	639,599	665,183	685,138	705,693
Student Services - other	10,840	11,533	11,878	12,168
Office Expense	37,000	38,110	39,253	40,431
Staff Development	14,822	15,267	15,725	16,196
Staff Recruitment	1,056	1,087	1,120	1,154
Student Recruitment / Marketing	2,143	2,208	2,274	2,342
School Meals / Lunch	441,861	457,921	475,757	494,297
Travel (Staff)	-	-	-	-
Fundraising	-	-	-	-
Dues & Memberships	5,358	5,519	5,684	5,855
ESD Charges (Inventory, Skyward)	53,324	54,924	56,571	58,269
Other Grants	300,000	300,000	300,000	300,000
TOTAL SCHOOL OPERATIONS	\$ 2,036,333	\$ 2,095,656	\$ 2,178,054	\$ 2,210,939
FACILITY OPERATION & MAINTENANCE				
Insurance	48,100	49,543	51,029	52,560
Janitorial Services	63,104	25,750	26,523	27,318
Building and Land Rent / Lease	1,129,164	1,142,000	1,145,466	1,144,000
Repairs & Maintenance	115,125	118,579	122,136	125,800
Security Services	25,900	26,677	27,477	28,302
Utilities	205,000	211,150	217,485	224,009
Grounds Maintenance	53,000	54,590	56,228	57,915
Equipment / Furniture_bld	400,000	155,000	60,000	60,000
TOTAL FACILITY OPERATION & MAINTENANCE	\$ 2,039,393	\$ 1,783,289	\$ 1,706,343	\$ 1,719,904
RESERVES / CONTIGENCY	-	-	-	-
Total Expenses	\$ 13,200,004	\$ 13,555,933	\$ 13,861,223	\$ 14,199,041
Operating Net Income	\$ 475,789	\$ 219,178	\$ 142,094	\$ (27,442)
Depreciation	-	-	-	-
Final Net Income	\$ 475,789	\$ 219,178	\$ 142,094	\$ (27,442)
	3%	2%	1%	0%
Starting Cash	3,200,000			

Cumulative Net Margin (Cash Balance)	3,675,789	3,894,967	4,037,061	4,009,619
Above/(Below) 60 Days Cash	1,505,925	1,666,594	1,758,504	1,675,530
Days Cash on Hand	101.6	104.9	106.3	103.1
Fixed Cost Coverage Ratio	2.31	1.87	1.70	1.55
Shortfall	-	-	-	-

YEAR 5
2027-28

798
14,472,979
14,507,752
(34,772)
18,135
11,782
18,179

YEAR 5
2027-28

13,556
7,879
18,373
15,000

\$ 54,808

9,402,406

75,870

-

\$ 9,478,276

1,008,111

279,459

69,359

26,837

24,000

610,749

1,236,997

\$ 3,255,511

334,140

39,724

17,498
123,057
744,332

-
-
\$ 1,258,752

425,632
\$ 425,632

-
\$ -
\$ 14,472,979

181,655
689,916
141,282

-
-
-
584,781
\$ 1,597,634

2,461,190
213,313
386,032
710,897
141,490
314,337
370,561

\$ 4,597,820

68,157
-

113,947
-
414,202
\$ 596,305
\$ 6,791,760

421,089
98,481
27,633
37,805
18,072
1,432,930
200,493
564,017
\$ 2,800,520
\$ 9,592,279

50,648
13,506
344,184
-
-
3,523
71,253
192,393
288,800
-
\$ 964,307

16,893
99,468
88,026
100,343
1,069
10,177
43,332

87,418
 33,765
 18,233
 2,412
 89,823
 726,863
 19,952
 41,644
 16,682
 1,188
 2,412
 511,973

-
 -

5,094
 60,017
 300,000

\$ 2,276,785

54,137
 28,138
 1,143,000
 129,574
 29,151
 230,729
 59,652

-

\$ 1,674,381

-

\$ 14,507,752

\$ (34,772)

-

\$ (34,772)

0%

3,974,847
1,590,011
100.0
1.49
-

ASB Budget 23-24						
Item	Revenue	Expenses				
GENERAL ASB (1000)						
Misc	\$5,000.00	\$5,000.00				
Dances	\$3,000.00	\$3,000.00				
Coffee Cart	\$500.00	\$500.00				
HOBY	\$700.00	\$700.00				
HS Silverwood Trip	\$3,000.00	\$3,000.00				
CLUBS (4000)						
Year Books	\$10,000.00	\$10,000.00				
Yearbook Camp	\$650.00	\$650.00				
Misc Clubs	\$1,000.00	\$1,000.00				
Total	\$23,850.00	\$23,850.00				
On 6/16/2023 the student body council of Spokane International Academy met and approved the 23-24 ASB budget which includes an annual expense amount of \$23,850 and an annual revenue amount of \$23,850.						
ASB Officers:		ASB Advisor:				
		Associate Principal:				

SPOKANE INTERNATIONAL ACADEMY
RESOLUTION NUMBER

ADOPTION OF 2023-24 BUDGET 2022-4

A RESOLUTION of the Board of Directors of Spokane International Academy, Spokane County, Washington, fixing and determining fund appropriations; adopting the 2023-24 budget, the four year budget plan summary and the four-year enrollment projection and providing for other related matters.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF SPOKANE INTERNATIONAL ACADEMY, SPOKANE COUNTY, WASHINGTON, AS FOLLOWS:

Section 1. Findings and Determinations. The Board of Directors of Spokane International Academy, Spokane County, Washington, takes note of the following facts and hereby makes the following findings and determinations:

(a) Pursuant to RCW 28A.505.040, the District has completed the budget for the 2023-24 fiscal year and published electronic notice of the same on its website. The 2023-24 budget includes, among other things, a complete financial plan of the District for the ensuing 2023-24 fiscal year and a summary of the four-year budget plan that includes a four-year enrollment projection.

(b) Pursuant to RCW 28A.505.060, the Board shall adopt the 2023-24 budget on or before August 1, 2023. Prior to adoption of the 2023-24 budget, the Board shall meet and conduct a public hearing to allow any person to be heard for or against any part of the 2023-24 budget, the four year budget plan, or any proposed changes to uses of enrichment funding under RCW 28A.505.240.

(c) The Board, following notice thereof being published in a newspaper of general circulation within the District, conducted a public hearing on June 27th, 2023 in accordance with the requirements of RCW 28A.505.060 for the purpose of adopting the 2023-24 budget.

Section 2. Fixing and Determining Fund Appropriations; Adoption of 2023-24 Budget, Four-Year Budget Summary and Four-Year Enrollment Projection.

(a) The Board hereby fixes and determines the appropriation from each fund contained in the 2023-24 budget, as follows:

General Fund	\$ 13,675,793
ASB Fund	\$23,850

(b) The Board hereby adopts the 2023-24 budget, the four-year budget plan summary, and the four-year enrollment projection and the appropriations as fixed and

determined above, all of which are on file with the District and incorporated herein by this reference.

Section 4. General Authorization and Ratification. The Secretary to the Board, the Chair of the Board, the District’s Fiscal Officer and other appropriate officers of the District are hereby further authorized to take all other action, to do all other things consistent with this resolution, and to execute all other documents necessary to effectuate the provisions of this resolution, and all actions heretofore taken in furtherance thereof and not inconsistent with the provisions of this resolution are hereby ratified and confirmed in all respects.

BE IT FURTHER RESOLVED, the Board of Directors authorizes the Superintendent to apply for State and Federal grants and programs as follows:

- Program No. 13 Elem and Secondary School Emergency Relief fund
- Program No. 14 Elem and Secondary School Emergency Relief fund
- Program No. 24 IDEA Part B 611
- Program No. 24 IDEA Pre-School 619
- Program No. 51 Disadvantaged (Title I, Part A)
- Program No. 52 School Improvement (Title II TQT)
- Program No. 52 SSAE Title IV
- Program No. 55 Learning Assistance (LAP)
- Program No. 65 Transitional Bilingual
- Program No. 74 Highly Capable

The aforementioned budget appropriation and grant authorization is hereby approved by the Board of Directors of Spokane International Academy, Spokane County, Washington, in a regular meeting thereof held on the 27th day of June, 2023.

Secretary to the Board _____

Chairperson _____ Board Member _____

Board Member _____ Board Member _____

Board Member _____