



Spokane International Academy

August Regular Meeting of the Board

Published on August 18, 2023 at 8:06 AM PDT
Amended on August 21, 2023 at 10:34 AM PDT

Date and Time

Tuesday August 22, 2023 at 12:00 PM PDT

Location

Spokane International Academy
777 E Magnesium Rd
Spokane WA 99208

Agenda

	Purpose	Presenter	Time
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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

12:00 PM

Opening Items

A. Record Attendance and Guests

1 m

B. Call the Meeting to Order

Purpose Presenter Time

III. Consent Agenda 12:01 PM

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 July Regular Meeting of the Board on July 25, 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 15907 through 15911, Direct Deposit Number 900005347 through 900005440 totaling \$695,065.93
- Mid-Month AP: General Warrant Numbers 15855 through 15874 totaling \$113,432.08
- End of Month AP: General Warrant Numbers 15875 through 15906 totaling \$99,612.15
- Wire/ACH AP: Totaling \$2,023.95
- Private checks: \$21.09

See also the attached notes for AP and Payroll expenditure explanation

C.	Budget Status/Enrollment Number/Quarterly Reports	FYI	Mary Velazquez	
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	Purpose	Presenter	Time
D. Policies/Procedures to Review/Approve	FYI	Heather Dauphin	5 m
<p>Discuss/vote on SIA's financial policies and procedures. Wording was updated to replace CEO with Head of school. Purchasing was updated to adjust micro purchases from 10K to 20K. Credit card holders also includes Associate Principals and CFO.</p> <p>Discuss/vote on SIA's employee handbook. Wording was updated for Head of School, Paid Family Medical Leave, Washington Family Care Act and WA Cares Act.</p>			

IV. Public Comment

V. Staff Updates 12:08 PM

A. HOS Goals for 23/24 School Year	Vote	Mary Velazquez	10 m
<p>Vote on HOS 23/24 goals</p>			
B. Staffing Update	FYI	Morgen Flowers-Washington	5 m
<p>Update on hiring of new staff for 23/24 school year</p>			
C. Enrollment Update	FYI	Brook Wilkerson	5 m
<p>Update on student enrollment for the start of the 23/24 school year</p>			

VI. Academic Excellence

VII. Finance

VIII. Governance 12:28 PM

A. Election of Officers for 23/24 school year	Vote	Mary Velazquez	10 m
<p>Chair - Mary Velazquez nominated Vice Chair - Jeff Hyslop nominated Treasurer - Matt Hoag nominated Secretary - Stacy Hill nominated</p>			
B. Board Meeting Schedule for 23/24 School Year	Discuss	Mary Velazquez	10 m
<p>Set dates, times and location for board meetings September 2023 through August 2024.</p>			

Purpose Presenter Time

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 *only* for the reasons listed in [RCW 42.30.110](#).

XII. Closing Items

- 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 July Regular Meeting of the Board on July 25, 2023



Spokane International Academy

Minutes

July Regular Meeting of the Board

Date and Time

Tuesday July 25, 2023 at 11:30 AM

Location

Join Zoom Meeting

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

Meeting ID: 431 499 1100

Passcode: 188417

Directors Present

Cassie Anderson (remote), Guillermo Espinosa (remote), Jeff Hyslop (remote), Ken Vorhees (remote), Mary Velazquez (remote), Nancy Cunningham (remote)

Directors Absent

John Pell, Matthew Hoag, Stacy Hill

Guests Present

Bob Castle (remote), Brook Wilkerson (remote), Gina Fafard (remote), Heather Dauphin (remote), Morgen Flowers-Washington (remote), Nate Pelton (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 Jul 25, 2023 at 11:33 AM.

II. Consent Agenda

A. Approve Previous Minutes

Ken Vorhees made a motion to approve the minutes from June Regular on 06-27-23.

Nancy Cunningham seconded the motion.

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

Ken Vorhees made a motion to approve the minutes from Special Meeting of the Board on 06-15-23.

Nancy Cunningham seconded the motion.

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

B. Monthly Financials

Ken Vorhees made a motion to approve consent agenda.

Nancy Cunningham seconded the motion.

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

C. Budget Status/Enrollment Number/Quarterly Reports

D. Policies/Procedures to Review/Approve

III. Staff Updates

A. Overview of HOS Goals for 23/24 School Year

Morgen shared 23/24 goals with the board.

B. Staffing Update

Morgen updated the board on the status of hiring for positions for the 23/24 school year.

C. Enrollment Update

Brook updated the board on the current enrollment status for the 23/24 school year.

IV. Governance

A. Board Recruitment

Mary Velazquez made a motion to approve the nomination of Bob Castle as a new board member.

Nancy Cunningham seconded the motion.

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

B. Presentation - Board Governance 101 and Leadership Transition

Gina Fafard, SIA's governance coach from Board on Track gave presentation entitled "Board Governance 101 and Leadership Transition"

V. 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 12:40 PM.

Respectfully Submitted,
Mary Velazquez

Documents used during the meeting

- 2023_06_15_board_meeting_minutes.pdf
- 2023_06_27_board_meeting_minutes.pdf

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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-Aug.pdf
Aug Payroll 2023.pdf
Aug mid AP 2023.pdf
Aug EOM AP 2023.pdf
Wire register 08.23.pdf
Private ck register 8.23.xlsx - Sheet1.pdf

Additional notes for Accounts Payable –

Recurring Monthly Bills-

Amazon \$4,487.42 curriculum/supplies (\$2,382.38-CSP grant)
Avista \$10,363.43 services for Electricity
Rodney, Braun \$4,437.22 Rent for Home office
City of Spokane \$2,101.14 Water and Sewer services
Ednetics \$5,499.31 Telephone/Security/Internet services
Four Seasons Landscaping \$3,032.93 Ground Maintenance
Joule Growth Partners \$1,250 Contracted Financial Services (Final payment)
SIA-Magnesium \$81,833.54 Monthly SIA Rent
Umpqua Credit card \$1,133.55 School supplies

Quarterly paid expenses-

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One time expenses-

Blick \$5,830.11 Text Books (CSP grant)
Cengage \$19,087.04 History curriculum (CSP grant)
Ednetics \$13861.54 Annual service renewal
EdTech101 \$10,459.29 HS Chromebook (CSP grant)
ESI \$5,337.72 School uniform and shirts
Glatfelter \$2,758.00 insurance
McGraw Hill \$7,672.52 Spanish curriculum (CSP grant)
Schoolmart \$4,544.44 Text Books (CSP grant)
Savvas Learning Company LLC \$3,950.20 Math curriculum (CSP grant)

Additional notes for Payroll-

New hires include: Director of Curriculum and Executive Assistant
Resignations: CFO, IAs, Office Assistant and Teaching position

Personal Leave cashout processed this month, contract payout for outgoing CEO

RCW 42.24.090. Those payments have been recorded on a listing which has been made available to the board.

As of August 22, 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 15907 through 15911 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 900005347 through 900005440 in the total amount of \$695,065.93.

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

<u>PAY</u>	<u>DESCRIPTION</u>	<u>COUNT</u>	<u>FACTOR</u>	<u>HOURS</u>	<u>GROSS</u>	<u>RETIRE HOURS</u>
BENE5	BENES - NO PAY	1	1.0000			
CAD5	ADD PAY	8	5.0000		653.97	
CAPR3	ASSOCIATE PR	4	2.0000		20,771.26	368.00
CASP3	ADMIN OFFICE	1	1.0000		4,200.00	136.00
CCFO3	CHIEF FIN OFF	1	1.0000		8,629.51	184.00
CCO23	COUNSELOR	2	1.0000		1,958.11	
CCOU3	COUNSELOR	3	2.0000		11,581.26	
CCUS4	FACILITIES	1	1.0000		2,595.09	184.00
CDOP3	DIR OF OPS	2	1.0000		5,833.26	187.30
CDSS3	DIR OF SPECIAL	7	2.0000		13,139.51	276.00
CIA3	INST AIDE	44	19.0000		36,978.00	
CIAB3	INST AIDE	4	2.0000		3,441.45	
CIM13	PRINCIPAL	6	1.0000		13,333.34	184.00
CINT3	INT COACH	7	4.0000		27,034.01	
CKIT4	KITCHEN MGR	1	1.0000		1,094.38	
CKT24	MGR FS/TRANS	2	1.0000		2,396.70	72.00
CKTA4	KITCHEN ASSIST	1	1.0000		1,916.31	
CLGY5	LONGEVITY	13	12.0000		3,499.89	
CMGF3	MANAGER FINANCE	1	1.0000		3,846.04	112.00
CMGH3	HR SPECIALIST	1	1.0000		3,452.79	112.00
CNBD5	NATIONAL BOARD	2	2.0000		12,038.00	
CNU13	NURSE	4	1.0000		4,968.25	
COFF3	OFFICE ASSIST	5	3.0000		6,698.63	
COFM3	FACILITES MGR	3	1.0000		11,095.90	184.00
CPSY3	PSYCHOLOGIST	6	1.0000		5,261.38	
CSU15	SUPPLEMENTAL	1	1.0000		1,000.00	40.00
CSUP5	SUPPLEMENTAL	1	1.0000		20,000.00	
CTC13	TEACHER	94	45.0000		231,032.83	128.00
CTC23	TEACHER	5	3.0000		7,599.70	
TECH3	TECHNOLOGY	1		176.0000	5,280.00	176.00
TOFM3	OFFICE MGR	1		41.7500	807.86	41.80
TPLC5	P/L Buyback	51		786.8000	14,752.53	
TSUB4	SUBSTITUTE	1		128.0000	2,741.76	128.00

CHECK DATE: 08/31/2023 PERIOD ENDING DATE: 08/31/2023

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>
	REPORT TOTAL	285	118.0000	1132.5500	489,631.72	2513.10

CHECK DATE: 08/31/2023 PERIOD ENDING DATE: 08/31/2023

HR\PA\CP\PE - 748 - Board

<u>CODE</u>	<u>DESCRIPTION</u>	<u>CATEGORY</u>	<u>COUNT</u>	<u>AMOUNT</u>
1FIC	FICA	FICA	284	29,797.53
1FIT	FED INC TAX	FEDERAL TAX	284	35,481.59
1FIT+	FIT ADD AMT	FEDERAL TAX	50	3,567.00
1MED	MEDICARE	MEDICARE	284	6,968.79
1PFML	WA PAID FML	PFML	284	2,850.19
1ReE0	SERS PLAN 0	RETIREMENT	1	
1ReE2	SERS PLAN 2	RETIREMENT	50	4,127.56
1ReE3	SERS PLAN 3	RETIREMENT	38	3,254.28
1ReT0	TRS PLAN 0	RETIREMENT	2	
1ReT2	TRS 2	RETIREMENT	71	11,058.54
1ReT3	TRS PLAN 3	RETIREMENT	84	16,062.96
1WC	WORKERS' COMP	WORKERS' COMP	238	921.03
1WLTC	WA LTC	LONG-TERM CARE	232	2,358.10
ACH#2	ACH#2		2	2,586.63
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	3	186.00
KP2ER	Kai WA Smt2 EMP	OTH BEF TAX	16	530.00
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	7	387.00
KW2SR	Kai WA Core2E/S	OTH BEF TAX	6	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%		20	139.63
LTD60	Emp Pd LTD 60%		137	839.46
LTDBU	Supp LTD		2	
PHCR	Prem Hgh PPOE/C	OTH BEF TAX	2	170.00
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	6	109.00
VHSAF	UMP CDHP FAM	OTH BEF TAX	5	277.00
VHSAS	UMP CDHP E/S	OTH BEF TAX	2	56.00
VUER	UMP Achieve1EMP	OTH BEF TAX	18	428.00
VUFR	UMP Achieve1FAM	OTH BEF TAX	3	466.00

CHECK DATE: 08/31/2023 PERIOD ENDING DATE: 08/31/2023

HR\PA\CP\PE - 748 - Board

<u>CODE</u>	<u>DESCRIPTION</u>	<u>CATEGORY</u>	<u>COUNT</u>	<u>AMOUNT</u>
			2244	129,157.45

CHECK DATE: 08/31/2023 PERIOD ENDING DATE: 08/31/2023

HR\PA\CP\PE - 748 - Board

<u>CODE</u>	<u>DESCRIPTION</u>	<u>CATEGORY</u>	<u>COUNT</u>	<u>AMOUNT</u>
1FIC	FICA	FICA	284	29,797.53
1MED	MEDICARE	MEDICARE	284	6,968.79
1PFML	WA PAID FML	PFML	284	1,066.82
1ReE0	SERS PLAN 0	RETIREMENT	1	
1ReE2	SERS PLAN 2	RETIREMENT	50	6,271.05
1ReE3	SERS PLAN 3	RETIREMENT	38	5,977.35
1ReT0	TRS PLAN 0	RETIREMENT	2	
1ReT2	TRS PLAN 2	RETIREMENT	71	20,180.06
1ReT3	TRS PLAN 3	RETIREMENT	84	33,909.42
1UC	UNEMPLOYMENT	UNEMPLOY COMP	284	2,229.44
1WC	WORKERS' COMP	WORKERS' COMP	238	1,563.75
SEBB	SEBB		200	97,157.50
VHSS1	UMP CDHP EE HSA		11	312.50
			1831	205,434.21

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

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As of August 22, 2023, the board, by a _____ vote, approves payments, totaling \$113,432.08. The payments are further identified in this document.

Total by Payment Type for Cash Account, UMPQUA BANK:
Warrant Numbers 15855 through 15874, totaling \$113,432.08

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

Check Nbr	Vendor Name	Check Date	Check Amount
15855	ALLMAN, MATTHEW A	08/15/2023	280.32
15856	BUTLER, ZACHARY	08/15/2023	343.40
15857	CITY OF SPOKANE	08/15/2023	2,101.14
15858	COMCAST BUSINESS	08/15/2023	381.70
15859	DE LAGE LANDEN FINANCIAL SERVI	08/15/2023	995.50
15860	DEPARTMENT OF ENTERPRISE SERVI	08/15/2023	1,776.00
15861	DRAKE, FRANCA	08/15/2023	246.82
15862	EDNETICS NETWORK	08/15/2023	14,221.24
15863	EMBROIDERED SPORTSWEAR, INC	08/15/2023	3,543.05
15864	ENGLAND, SABRINA	08/15/2023	308.67
15865	GLATFELTER	08/15/2023	2,758.00
15866	LEAF CAPITAL FUNDING, LLC.	08/15/2023	53.11
15867	MAGIC-WRIGHTER, INC.	08/15/2023	350.00
15868	MOON SECURITY SERVICE INC	08/15/2023	155.81
15869	SANDERS, MATHIAS	08/15/2023	750.00
15870	SIA-MAGNESIUM LLC	08/15/2023	81,833.54
15871	SUTTON, JAMES B	08/15/2023	250.87
15872	TUBIOLO, TARYN M	08/15/2023	850.00
15873	US BANK	08/15/2023	2,125.00
15874	YADON CONSTRUCTION SPECIALTIES	08/15/2023	107.91

20 Computer Check(s) For a Total of 113,432.08

	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
	20	Computer	Checks For a Total of	113,432.08
Total For	20	Manual, Wire Tran, ACH & Computer	Checks	113,432.08
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	113,432.08

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Warrant Numbers 15875 through 15906, totaling \$99,612.15

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

Check Nbr	Vendor Name	Check Date	Check Amount
15875	AMAZON CAPITAL SERVICES	08/31/2023	4,487.42
15876	AUTO-CHLOR SYSTEM	08/31/2023	706.86
15877	Avista	08/31/2023	10,363.43
15878	BLICK ART MATERIALS	08/31/2023	5,830.11
15879	BLOOMZ INC	08/31/2023	3,346.36
15880	BRAUN, RODNEY	08/31/2023	4,437.22
15881	CENGAGE LEARNING INC	08/31/2023	19,087.04
15882	CENTURYLINK	08/31/2023	211.66
15883	CITY OF SPOKANE	08/31/2023	225.00
15884	DEVRIES BUSINESS RECORDS MANAG	08/31/2023	345.00
15885	EDNETICS NETWORK	08/31/2023	5,499.31
15886	EDTECH101	08/31/2023	10,459.29
15887	EIDE BAILLY LLP	08/31/2023	3,825.00
15888	EMBROIDERED SPORTSWEAR, INC	08/31/2023	1,794.67
15889	FATBEAM LLC	08/31/2023	1,390.00
15890	FIKES NORTHWEST, CORP	08/31/2023	125.57
15891	FOUR SEASONS LANDSCAPING INC	08/31/2023	3,032.93
15892	GOJOE PATROL	08/31/2023	828.00
15893	GOODROW, CATLIN	08/31/2023	318.02
15894	JOULE GROWTH PARTNERS	08/31/2023	1,250.00
15895	KUTAK ROCK LLP	08/31/2023	582.50
15896	MCGRAW HILL SCHOOL EDUCATION H	08/31/2023	7,672.52
15897	RAINBOW ELECTRIC, INC.	08/31/2023	528.60
15898	ROYAL BUSINESS SYSTEMS, INC	08/31/2023	694.73
15899	SAVVAS LEARNING COMPANY LLC	08/31/2023	3,950.20
15900	SCHOOL SPECIALTY, LLC.	08/31/2023	1,178.24
15901	SCHOOLMART	08/31/2023	4,544.44
15902	SEIDEMAN, DALANEY	08/31/2023	384.20
15903	SPRAGUE PEST SOLUTIONS	08/31/2023	368.70
15904	WOODWORTH, ROGER	08/31/2023	2,000.00
15905	WSIPC	08/31/2023	70.18
15906	ZOOM VIDEO COMMUNICATIONS INC.	08/31/2023	74.95

Check Nbr	Vendor Name	Check Date	Check Amount
32	Computer	Check(s) For a Total of	99,612.15

	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
	32	Computer	Checks For a Total of	99,612.15
Total For	32	Manual, Wire Tran, ACH & Computer	Checks	99,612.15
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	99,612.15

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 August 22, 2023 the board, by a _____ vote, approves payments, totaling \$2,023.95. The payments are further identified in this document. Total by Payment Type for Private/Public Account, UMPQUA BANK: Wire/ACH payments totaling \$2,023.95.

Secretary _____ Board Member _____

Board Member _____ Board Member _____

Board Member _____ Board Member _____

Type	Vendor Name		Date	Amount
ACH	Umpqua Credit Card	July Statement	8/16/23	\$ 2,023.95
		1 ACH/Wire	For a Total of	\$ 2,023.95

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 August 22, 2023 the board, by a _____ vote, approves payments, totaling \$21.09. The payments are further identified in this document. Total by Payment Type for Private Account, UMPQUA BANK: Warrant Number 1413-1415 , totaling \$21.09.

Secretary _____ Board Member _____

Board Member _____ Board Member _____

Board Member _____ Board Member _____

Check Nbr	Vendor Name	Check Date	Check Amount
1416	Kelly Miller	8/18/2023	\$21.09

1 Checks For a Total of \$ 21.09

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: 07.23 Budget Status.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 July, 2023

	ANNUAL	ACTUAL	ACTUAL			
	BUDGET	FOR MONTH	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	253.35-	158,173.50		101,845.50-	280.81
3000 STATE, GENERAL PURPOSE	8,538,148	.00	6,595,756.82		1,942,391.18	77.25
4000 STATE, SPECIAL PURPOSE	2,005,693	.00	1,342,855.60		662,837.40	66.95
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,704,280	.00	1,329,070.60		375,209.40	77.98
7000 REVENUES FR OTH SCH DIST	25,000	.00	17,813.92		7,186.08	71.26
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	253.35-	9,753,670.44		2,908,278.56	77.03
B. EXPENDITURES						
00 Regular Instruction	5,443,128	403,428.48	4,721,559.19	412,142.76	309,426.05	94.32
10 Federal Stimulus	377,274	51,487.10	580,027.55	49,881.71	252,635.26-	166.96
20 Special Ed Instruction	862,894	62,191.77	766,218.03	50,163.09	46,512.88	94.61
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	60,706.43	523,808.32	49,043.02	338,285.66	62.87
70 Other Instructional Pgms	895,221	58,997.43	617,627.49	155,493.72	122,099.79	86.36
80 Community Services	24,998	2,178.33	30,251.86	1,172.04	6,425.90-	125.71
90 Support Services	3,922,241	233,070.27	3,854,632.06	428,234.00	360,625.06-	109.19
<u>Total EXPENDITURES</u>	12,436,893	872,059.81	11,094,124.50	1,146,130.34	196,638.16	98.42
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						
<u>OVER(UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	225,056	872,313.16-	1,340,454.06-		1,565,510.06-	695.61-
F. TOTAL BEGINNING FUND BALANCE						
	3,000,000		3,135,205.86			
G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)						
	XXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE						
<u>(E+F + OR - G)</u>	3,225,056		1,794,751.80			

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	1,794,751.80
G/L 891 Unassigned Min Fnd Bal Policy	0	.00
<u>TOTAL</u>	3,225,056	1,794,751.80

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 July, 2023

	ANNUAL	ACTUAL	ACTUAL			
	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	6,768	.00	7,536.37		768.37-	111.35
2000 Athletics	0	.00	.00		.00	0.00
3000 Classes	0	.00	.00		.00	0.00
4000 Clubs	10,419	.00	13,058.60		2,639.60-	125.33
6000 Private Moneys	0	.00	.00		.00	0.00
<u>Total REVENUES</u>	17,187	.00	20,594.97		3,407.97-	119.83
B. EXPENDITURES						
1000 General Student Body	5,672	2,340.25	4,357.68	0.00	1,314.32	76.83
2000 Athletics	0	.00	.00	0.00	.00	0.00
3000 Classes	0	.00	.00	0.00	.00	0.00
4000 Clubs	12,066	309.74	11,600.09	0.00	465.91	96.14
6000 Private Moneys	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	17,738	2,649.99	15,957.77	0.00	1,780.23	89.96
C. EXCESS OF REVENUES						
<u>OVER (UNDER) EXPENDITURES</u>	<u>(A-B)</u>	551-	2,649.99-	4,637.20	5,188.20	941.60-
D. TOTAL BEGINNING FUND BALANCE						
	0		2,473.11			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
	XXXXXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE						
	551-		7,110.31			
<u>C+D + OR - E)</u>						
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	551-		7,110.31			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	551-		7,110.31			

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

Coversheet

Policies/Procedures to Review/Approve

Section: III. Consent Agenda
Item: D. Policies/Procedures to Review/Approve
Purpose: FYI
Submitted by:
Related Material: DRAFT23.24Financial Policies and Procedures .pdf
EDITS COPY of SIA Employee Handbook (for 23-24).pdf



Financial Policies and Procedures Manual

***August
2023***

This document will describe the policies and procedures for the accounting and administrative functions conducted by Spokane International Academy. Management may amend this manual as needed to align with SIA District Accounting Manual for Washington State. The Board of Directors is to review the manual every year. SIA will meet the Commission's Financial Performance Framework standards throughout the life of the charter contract. These policies may be updated by the BOT to ensure SIA policies and procedures ensure SIA meets this goal.

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INTRODUCTION

Spokane International Academy (SIA) is committed to developing and maintaining financial policies and procedures that ensure sound internal controls, fiscal responsibility, and accountability in accordance with the Generally Accepted Accounting Principles (GAAP), rules and regulations of the Financial Accounting Standards Board (FASB), and Governmental Accounting Standards Board (GASB). SIA will follow all the relevant laws and regulations that govern charter schools within the state of Washington. As a nonprofit organization, SIA is entrusted with funds granted by government agencies, private foundations, and individual contributors, and it will adhere to the highest standards of accounting. Clear financial policies and procedures will enable PCM to meet its financial needs and obligations, ensure long-term financial stability and viability, and protect its tangible assets and reputation.

Financial Policies

1. SIA shall comply with applicable laws, rules, and regulations in regard to financial matters and according to the terms of the contract by which it is bound.
2. Control procedures shall be in place to ensure the security of the organization's assets.
3. Timely and accurate financial information shall be produced to fulfill all reporting requirements and management needs.

Financial Leadership and Management

The financial management team of SIA consists of:

- Board of Directors
 - Treasurer of the Board of Directors
 - Board Finance Committee
 - Home Office
 - Chief Financial Officer

The day-to-day fiscal responsibilities of SIA are assigned to its fiscal staff. However, ultimate fiduciary responsibility for the overall management of the organization lies with the Board of Directors.

The Board of Directors will meet monthly to ensure that its fiduciary duty is maintained. This committee will be responsible for selecting an audit firm on an annual basis, reviewing the financial policies and procedures manual on an annual basis, approving the annual budget, and working with SIA's finance team to review the monthly financial statements.

The Finance Committee of the Board of Directors shall be responsible for the primary Board-level oversight of school financial matters, as defined by the Board. Chief Financial Officer, supported by Financial Consultant, will have the primary responsibility of executing all financial matters. All members of the fiscal management team will work together to make certain that all financial matters of the organization are addressed with care, integrity, and in the best interest of SIA.

The Chief Financial Officer is responsible for administering SIA's adopted policies and ensuring compliance

with procedures that have been approved by the Board of Directors. Exceptions to written policies may only be made with the prior approval of the Finance Committee. Changes or amendments to these policies shall be conducted by the Finance Committee and approved by the Board of Directors every year.

Any violation of these policies and procedures is considered to be cause for termination or removal and, depending upon the nature of the infraction, civil and/or criminal prosecution.

INTERNAL CONTROL STRUCTURE

Background

This manual describes the policies and procedures of SIA. The policies are designed to safeguard the assets of SIA, facilitate compliance with applicable law, and produce timely and accurate financial information in accordance with the Generally Accepted Accounting Principles (GAAP), rules and regulations of the Financial Accounting Standards Board (FASB), and Governmental Accounting Standards Board (GASB). It is the responsibility of the leadership team to safeguard the SIA's assets, which include cash, cash equivalents, and fixed assets. The contents of this chapter will demonstrate the internal controls that will be/have been implemented to assure assets are safeguarded appropriately.

The internal control structure is composed of five basic elements, described in detail below.

Internal Control Environment

The internal control environment reflects the importance SIA places on internal controls as part of its day-to-day activities. Factors that impact the internal control environment can include management and Board philosophy; organizational structure; ways of assigning authority and responsibility; methods of management and control; personnel policies and practices; and external influences such as significant donor expectations; and legal compliance requirements.

Accounting System

SIA has established an accounting system comprised of the methods and records used to identify, assemble, classify, record and report accounting transactions. The methods are set up to: (1) identify and record all of the organization's transactions; (2) describe the transactions in enough detail to allow classification for financial reporting, and (3) indicate the time period in which transactions occurred in order to record them in the proper accounting period.

Fiscal Year

The fiscal year is from September 1 to August 31.

Audits

SIA's audited financial statements must be approved by the Board of Directors and provided to the appropriate oversight entity according to all applicable requirements.

Internal Control Procedures

SIA has adopted a number of internal financial controls. These procedures are set up to strengthen SIA internal control structure in order to safeguard the organization's assets. The internal financial controls consist of the following:

Segregation of Duties

A hierarchical structure of authority and responsibility has been developed at SIA to ensure the separation of the custody of assets and recordkeeping. In situations where there are an insufficient number of employees to achieve this because of budget constraints, a compensating control has been created at SIA. This protects SIA from potential fraud or misappropriation of funds.

- Compensating controls currently include, but not limited to:
 - Review and approval of monthly bills and payroll by Board and Finance committee
 - Monthly completion of bank reconciliations assigned to the CFO, then reviewed by the Head of School.
 - Vendor payments processed by the Business Manager.
 - Initial approval of cash disbursements assigned to the Head of School.
 - All statements and records are readily available for review by the Board, including bank statements, credit card statements, and accounting records.

Organizational Chart

- Head of School Reviews and approves all budgets; approves major capital expenses; approves and coordinates staffing changes and hires; approves compensation changes; approves all purchase orders and disbursement.
- School Office: Orders school supplies for school staff and procures other items for the school as necessary; sends all invoices to the Business Manager, with the proper approvals
- The School Office collects and prepares deposits for funds from students/parents. The Business Manager collects the deposit from the school and takes it to the bank.
- Business Manager: creates purchase orders; enters all invoices; processes and mails checks.

- CFO: ensures fiscal policies and procedures are being followed; enters journal entries as needed; completes bank reconciliations; prepares all financial reports; and approves various EFT payments.

Restricted Access

Physical access to valuable and moveable assets is restricted to authorized personnel. Authorized personnel include: Head of School, COO, Director of Operations and other designated staff.

Document Control

In order to ensure that all necessary documents are captured by the accounting system, financial related documents must be kept in storage filed sequentially by number or date. This can include, but is not limited to invoices, packing slips, contracts, etc. If these items are not available in storage an electronic will be available.

Records Retention

To provide an accurate and auditable record of all financial transactions, SIA's books, records, and accounts are maintained in conformity with generally accepted accounting principles as required by Washington law, applicable to charter schools. Records will be maintained for the periods sufficient to satisfy IRS regulations, federal grant requirements, OMB A133 audit requirements, if applicable, and other legal needs as may be determined. Record retention requirements are reviewed annually with legal counsel and independent auditors to determine any necessary changes.

Processing Controls

These are designed to identify any errors *before* they are posted to the general ledger. SIA's processing controls are the following: (1) Source document matching, when applicable (example: purchase approval and corresponding invoice); (2) Clerical accuracy of documents; and (3) General ledger account code checking.

Reconciliation Controls

These are designed to identify any errors *after* transactions have been posted and the general ledger has been run. The process involves reconciling selected general ledger control accounts to subsidiary ledgers. Reconciliation is completed by the CFO and approved by SIA's Head of School.

Annual Independent Audit

SIA's financial statements are audited annually by an independent audit firm selected by the Board of Directors on the recommendation of the Finance Committee. The Finance Committee has the authority to request an entrance and exit conference with the auditor.

Security of Financial Data

SIA's accounting software is accessible only to the Head of School, COO, CFO and the Business Manager. Individual ID codes and passwords are in place for every user and limit their access and functionality depending on their role within SIA. All other hard copies of financial data, when not in use, will be secured in a closet or cabinet at SIA.

Risk Assessment

This is designed to identify, analyze, and manage risk relevant to the preparation of accurate financial statements. It includes mitigating risks involving internal and/or external factors that might adversely affect SIA's ability to properly record, process, summarize and report financial data.

The Accounting Cycle

The accounting cycle is designed to accurately process, record, summarize, and report transactions of SIA. SIA will maintain their accounting records and related financial reports on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when services are incurred, or goods are received.

The component bookkeeping cycles fall into one of five primary functions:

1) Revenue, Accounts Receivable, and Cash Receipts

Key tasks in this area include:

- Processing cash receipts
- Making deposits
- Recording cash receipts in the general ledger and subsidiary records
- Performing month-end reconciliation procedures
- Processing general ledger integration for private donations/revenue
- Recording and Tracking accounts receivable

2) Purchases, Accounts Payable, and Cash Disbursements

Key tasks in this area include:

- Authorizing the procurement of goods and/or services
- Processing purchases (credit card, check, reimbursement)
- Processing invoices
- Issuing checks
- Recording checks in the general ledger and in cash disbursement journals
- Performing month-end reconciliation procedures
- Year-end reporting: Preparing 1099 forms
- Processing wire transfers out of school accounts

3) Payroll

Key tasks in this area include:

- Obtaining and gathering payroll information
- Preparing payroll checks and depositing payroll taxes
- Performing monthly reconciliation

- Preparing quarterly payroll tax returns
- Preparing W-2s, the W-3, and other annual payroll tax returns
- Preparing 1094-C and 1095-C documents

4. General Ledger and Financial Statements

Key tasks in this area include:

- Preparing monthly journal entries
- Reconciling bank accounts and other general ledger accounts
- Reviewing general ledger activity and posting adjusted journal entries
- Producing the financial statements
- Producing the annual budget

The general ledger process consists of posting the period's transactions to the accounting software, which produces the financial statements. The CFO will reconcile bank accounts, enter payroll, review the general ledger and prepare for the annual audit. The Business Manager will reconcile credit card accounts.

The Chief Financial Officer presents monthly statements to the Board of Directors at each board meeting. The required statements are outlined in the following section.

The CFO is responsible for creating and updating 5-year budget projections for SIA. In addition, the CFO will prepare the annual operating budget of income and expenses for SIA. This budget and the 5-year projection are reviewed and approved annually, first by the Head of School, then by the Finance Committee of the Board and finally by SIA's Board of Directors and modified as necessary, with approval by the last day of the closing fiscal year. This process is described below.

5. Budgets and Financial Reporting

The Laws

RCW 28A.505.050

RCW 28A.505.150

RCW 28A.505.170

RCW 28A.505.180

Budgets

SIA's budgets for the following fiscal year must be drafted for Board review and approved prior to the end of the current fiscal year. The budget may later be revised and approved as necessary. The approval of the budget becomes the legal authority to spend the organizations funds.

Budgets are created annually and updated on as needed basis according to actual expenditures and programmatic changes that occur during the year. Creation of the annual operating budget is an iterative process led by the CFO but requires input from the Head of School and the Financial Committee. This input is necessary to ensure enrollment is accurately represented per the charter agreement, and to make certain the staff can properly support the proposed number of enrolled students. Critical school program expenses should be represented in the budgets to ensure reality is properly reflected. Historical information is used when available and applicable.

State revenues are estimated by using Form F-203, Estimate for State Revenues. The data may be revised

until the budget is adopted. The information supplied on Form F-203 is combined with other data and is used to estimate each district's state-funded allocations for each fiscal year

Upon completion of the budget, school districts shall publish a notice in accordance with RCW 28A.505.050 stating: That SIA has completed the budget. That the budget is on file at the school. That a copy of the budget will be furnished to any person requesting one. That the board of directors will meet for the purpose of fixing and adopting the budget of SIA for the ensuing fiscal year. The date, time, and place of the board hearing which shall occur no later than August 31 for Charter Schools. That any person may appear at the public hearing and be heard for or against any part of the budget. Notice of public meetings shall be published at least once each week for two consecutive weeks in a newspaper of general circulation in SIA. Additionally, each fiscal year, SIA's adopted official budget document (Form F-195 and F195F), shall be submitted in the format prescribed by OSPI

Once complete, the CFO presents the overall budget to the Finance Committee for review. If/when the Committee is satisfied, the budget is then presented to the entire Board for a vote of approval. The proposed budget must be submitted to the Commission by July 10th, if changes are made after July 10th, those must be communicated to the Commission by August 31st. The budget must be approved and passed before the start of the new fiscal year (August 31) and in accordance with the guidelines of the Office of the Superintendent of Public Instruction. Once approved, the implementation of, and accountability for, the budget is the sole responsibility of the Head of School.

This budget is then used to run monthly budget vs. actual expense reports that are shared with the Head of School, Finance Committee and Board. The CFO is responsible for making sure that significant differences are thoroughly researched and ultimately identified as either permanent or temporary variances.

From a monthly operational standpoint, the CFO may work with the Treasurer of the Board of Directors or the Chairperson of the Board of Directors to resolve questions or issues related to the budget.

Budget Extensions

As expenses are reviewed during the monthly budget to actual reporting, SIA must complete a budget extension prior to incurring expenditures in excess of the total of such appropriations as required by RCW 28A.505.150. The budget extensions (Form F-200) must be filed in accordance with the procedures outlined in RCW 28A.505.170 and RCW 28A.505.180. The Board of Directors shall adopt a written resolution stating:

- The estimated amount of additional expenditures.
- The source of funding.
- The specific reason(s) for the extension. The reason(s) may be brief. For example: increased enrollment, purchase of equipment, increased salary demand, etc.

Financial Reporting

Four days before each Board meeting, the following will be sent to the Finance Committee for review: (1) the budget vs. actual report for the operating budget; (2) the cash flow report (3) the enrollment budget vs. actual report per grade for General Education and Special Education students. The CFO and Treasurer of

the Board of Directors will present these reports to the entire Board at each meeting.

At the end of the year, the following key financial statements are produced:

- 1) Statement of Financial Position
- 2) Statement of Activity
- 3) Statement of Cash Flows

Quarterly financial reports for the Commission will be prepared by the Financial Consultant (third party service provider) and reviewed by the CFO in compliance with generally accepted accounting principles. Such reports shall be submitted to the Commission 45 days after the quarter end for quarters 1, 2 and 3 and 180 days after the year end. The form of the quarterly reports will be determined by the Commission. Fourth quarter and year end reports shall be submitted with the annual independent financial audit.

SIA will comply with all necessary non-profit corporation financial and informational filing requirements, including IRS form 990.

SUMMARY OF ACCOUNT STRUCTURE

The Laws

RCW 28A.710.220

Assets

Types of Equity

In non-profit organizations, assets must be classified by nature and segregated between:

1. Net Assets With Donor Restrictions
2. Net Assets Without Donor Restrictions

SIA's assets are classified as with or without donor restrictions.

Cash and Cash Equivalents

All cash and cash equivalents of SIA consist of cash in SIA's bank accounts.

Grants Receivable

Grants receivable include money that SIA expects to receive from government or private sources. Donation letters or pledges are also considered grants receivable.

Property and Equipment

Property and equipment include the assets used by SIA for activities and programs that have an estimated useful life longer than one year. For SIA, fixed assets primarily consist of musical instruments, classroom equipment, furniture, computers, and computer software.

Purchased property and equipment is recorded at cost. Donated property and equipment are recorded at fair market value at the date of donation. Acquisition costs include all costs necessary to bring the asset to its location in working condition, including:

- Sales tax, if any
- Freight
- Installation costs
- Direct and indirect costs, including interest, incurred in construction

Liabilities

Accounts Payable

Accounts payable include costs and expenses that are billed through a vendor invoice and are recorded at the invoice amount. Vendors and suppliers are paid as their payment terms require, taking advantage of any discounts offered. If cash flow problems exist, payments are made on a greatest dependency/greatest need basis.

Capital Lease Obligation

SIA may lease office equipment under a capital lease. In such cases, payments of both principal and interest will be made monthly.

Accrued Liabilities

Salaries, wages earned and payroll taxes, along with professional fees, rent and insurance costs incurred, but unpaid, are reflected as a liability when entitlement to payment occurs.

Debt

When applicable, short-term debt consists of financing expected to be paid within one year of the date of the annual audited financial statements. Long-term debt consists of financing that is not expected to be repaid within one year and is recorded on the Statement of Financial Position as a long-term liability. All short-term and long-term debt is approved by the Board of Directors and may not exceed the duration of the charter, without consent of the Board of Education. Loan agreements approved by the Board of

Directors should be in writing and should specify all applicable terms, including the purpose of the loan, the interest rate, and the repayment schedule.

Per the Statement of Assurances signed in SIA's charter application, to the extent it issues secured and unsecured debt, including pledging, assigning, or encumbering its assets to be used as collateral for loans or extensions of credit to manage cash flow, improve operations, or finance the acquisition of real property or equipment, SIA shall not pledge, assign, or encumber any public funds, such as student enrollment reporting money or local levy money, received or to be received pursuant to RCW 28A.710.220.

Furthermore, SIA shall ensure that no debt incurred by SIA is a general, special, or moral obligation of the state or any other political subdivision or agency of the state.

Finally, SIA shall not pledge either the full faith and credit or the taxing power of the state or any political subdivision or agency of the state for the payment of the debt.

Revenue

Private Contributions

SIA receives contributions from individuals, foundations, and corporations in the following forms:

1. **Unrestricted Contributions:** No donor-imposed restrictions.
2. **Temporarily Restricted Contributions:** Donor-imposed restrictions such as passage of time or specific use.
3. **Permanently Restricted Contributions:** Donor has placed permanent restrictions on the timing of use of funds, purpose of use of funds, and/or the use of earnings and appreciation.

Upon receipt of donation, donations are classified as unrestricted, temporarily restricted or permanently restricted.

For further information on the processing of donations, please see Chapter 3.

Expenses

Types of Expenses

Expenses are classified by functional classification and are matched with any donor-imposed restrictions.

Functional Classifications

- a. **Program Service Expense:** the direct and indirect costs related to providing education and other services consistent with SIA's mission.
- b. **Management & General Expenses:** expenses for other activities related to the purpose for which the organization exists. These relate to the overall direction of the organization and include expenses for the activities of the governing board, business management, general record keeping, and budgeting.

- c. **Fundraising Expenses:** costs of all activities that constitute appeal for financial support and include costs of personnel, professional consultants, rent, printing, postage, telephone, etc.

The cost of providing the various programs and other activities of SIA will be summarized as part of SIA's annual OSPI reporting process.

PROCESSING CASH RECEIPTS AND REVENUE

Background

SIA records revenue on the accrual basis of accounting, consistent with generally accepted accounting principles.

SIA receives revenues from the following primary sources:

- Federal Government
- State Government
- City Government
- Corporations
- Foundations
- Individuals

If total federal support for the fiscal year should exceed \$750,000, an additional audit under the guidance of OMB Circular A-133 will be conducted.

The Laws

RCW Chapter 28A.710

Processing and Recording Cash Receipts

The school office and Home office are responsible for recording cash receipts as well as various other functions.

The school office sorts and delivers all mail. Any mail addressed generally to SIA may be opened by the school office or Director of Operations and Finance. Credit card or bank statements should be transferred immediately to the Home Office for review, payment, and filing.

The school office may open mail that appears to contain a check and is addressed generally to SIA. Once opened by the school office, all checks must be stamped immediately in the designated endorsement area with "For Deposit Only" and the appropriate bank account number and the name of SIA. The receipt of the check must be logged in the Cash Receipts book, then entered into the deposit worksheet. Any correspondence accompanying the check should also be retained. Once completed, all documents are sent to the Home office and filed in a locked room. The above tasks should not be completed by two separate Office Assistants. Any money received directly by the Home office will be receipted into an ongoing spreadsheet by the CFO and given to the Business Manager for deposit.

Whenever reasonably possible, the school Office Assistant or Business Manager will deposit all checks on the day received. At the latest, checks must be deposited no later than within 5 business days. Checks that cannot be deposited immediately will be placed in a locked location. The Office Assistant will place the money in a deposit bag recording the from, to, breakout of money, prepared by and date. Then the bag will be sealed and the tear off bag receipt will be removed and stapled to the backup documentation that is sent to the Home office. The school office will then contact the Business Manager who will pick up the sealed deposit bag and take it to the bank for deposit. The Business Manager will attach the bank-endorsed proof of deposit with the backup documentation.

Deposits may be recorded either as cash receipts, invoices, or as general ledger entries. After the money has been deposited, the Business Manager records the receipt of funds in the accounting system, organized by check number, date, and name. If an invoice has already been created, then the deposit will be applied against the outstanding invoice(s). If not, a sales invoice is created, recognizing the revenue in the correct month(s). If the cash is not yet earned, it will be applied against the deferred revenues/unearned income general ledger account.

Processing and Recording Revenue

Typically, grants received will be accompanied by specific agreements that explicitly or implicitly restrict their use and impose unique reporting requirements, which are typically financial as well as performance related. SIA's accounting and documentation system must be such that it is capable of meeting the individual requirements imposed by such grant agreements. Job codes and/or class codes will be attached to applicable expenses and assets so that associated grant revenues may be earned on an accrual basis.

Inasmuch as the quality of grant agreements impacts its financial strength, SIA is committed to absolute adherence to this requirement in its reporting system. Accordingly, a reporting calendar shall be established wherein grantor accountability deadlines are tracked for compliance purposes.

Processing Wire Transfers into School Accounts

Government contracts and other sources which execute payments via wire transfer will have all relevant documentation (wire transfer advice, wire transfer confirmation, Cash Receipts Journal, etc.) retained and filed sequentially in an electronic tracking system, and original copies received in paper format will be kept in paper format in a folder or binder.

Processing and Recording Transfers within School Accounts

SIA will also have three operating bank accounts, one meant for public funds, one meant for private funds, and one meant for debt payments. Typically, the public account will be the operating account while the private account is the savings/escrow account, and the debt account is for lease payments.

Transfers between SIA bank accounts shall be made only when properly authorized. Only the Head of

School, Board Chair, or the Treasurer can authorize transfers to and from the investment account – approval must be recorded by email or documented on paper. A request is to be submitted directly to the authorized individuals listed above. Back-up will be kept in order to record the transfers between the accounts. In the event none of the individuals are available for approval, the Finance Committee of the Board of Directors will be able to approve transfers.

Revenue Recognition for Grants

In instances where grant funds are received in advance of SIA expending money applicable to the grant, the grant funds are recorded in the accounting system as deferred revenue or a liability until the applicable expenses have been incurred. If the grant funds are received after SIA has already expended money on goods or services that are covered under the grant, the grant funds can be recorded as revenue.

Pledges or Grants Receivable

To the extent that SIA solicits, accepts, and administers gifts, grants, and donations from individuals or public and private entities for the benefit of SIA and its students, SIA shall not solicit, accept, and administer any such gifts, grants, or donations from sectarian or religious organizations and shall not accept any gifts or donations the conditions of which violate Chapter 28A.710 RCW or any other state laws.

Revenue Recognition for Per Capita funding

Per capita funding is paid by the state on the last business day of each month. In the instance that payment is not made in time, revenue will be accrued in the appropriate month.

Government Cost-Reimbursement Contracts

When an expense is incurred that is eligible for reimbursement through a government contract, the Financial Consultant attaches the appropriate Job/Class Code to the expense in the accounting system. The Financial Consultant compiles a monthly report of expenses with Job/Class Codes so that revenue can be recognized accordingly in that month.

Donated Goods and Services

Donated goods and services can include office space, professional services such as outside counsel's legal advice, food, clothing, furniture and equipment, or bargain purchases of materials at prices less than market value. In addition, volunteers can provide free services, including administrative services, participation in fundraising events, and program services that are not accounted for. The CFO records donated services in the system at fair value or avoided cost, as determined by the donor and documented in writing. General Ledger entries are recorded to recognize the in-kind revenues and in-kind expenses.

Donated Materials and Supplies

Donated materials are recorded as contributions to inventory or expenses and are recorded at their fair market value at the date of receipt. If materials are donated for a specific use, they are considered to be temporarily restricted contributions. The CFO records donated materials and supplies in the system at fair value or avoided cost, as determined by the donor and documented in writing. General Ledger entries are recorded to recognize the in-kind revenues and in-kind expenses.

Donated Property and Equipment

Property donations received without donor-imposed stipulations are recorded as unrestricted contributions. General Ledger entries are recorded to recognize the in-kind revenues and in-kind expenses.

Donated Stocks

In the event that SIA receives donated stocks from a donor, the Financial Consultant records and values these stocks in the accounting system at the time of receipt. General Ledger entries are recorded to recognize transactions related to the donation of stocks.

Accounts Receivable Aging

Accounts receivable outstanding are aged on a thirty, sixty, ninety, and over ninety-day basis. The Business Manager should review the accounts receivable monthly, determine which invoices are collectible, follow the necessary requirements based on the type of funding, and select which items to collect.

PROCESSING PURCHASES

Background

SIA records expenses on the accrual basis of accounting, consistent with generally accepted accounting principles.

By the adoption of the operating budget by the Board of Directors, the Head of School becomes both responsible for, and generally authorized to expend, the amounts budgeted. This authorization may, however, be qualified by Board action based upon availability of funds. Such a qualification may necessitate a prioritization of expenditures based upon an incremental implementation of the organization's priorities.

The Laws

RCW 28A.335.190

RCW 28A.400.330 Crimes against children — Contractor employees — Termination of contract

RCW 39.04.155 Small works roster contract procedures — Limited public works process Definition

RCW 39.04.280 Competitive bidding requirements — Exemptions

RCW 39.26.160 Bid Awards - Considerations - Requirements and criteria to be set forth - Negotiations - Use of enterprise vendor registrations and bid notification system

RCW 39.30.060 Bids on public works — Identification, substitution of contractors

Chapter. 39.34 RCW Interlocal Cooperation Act

2 CFR Part 200—Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

2 CFR 200.67 Micro-purchase

2 CFR 200.88 Simplified Acquisition Threshold

2 CFR §200.318 – General Procurement Standards

2 CFR 200.320 Methods of Procurement to be Followed

2 CFR 3485 Nonprocurement Debarment and Suspension

Capital Budget Authority

While a capital budget may be approved, the authority of the Head of School to solely commit to individual expenditures under that budget is limited to \$50,000.00 per transaction. Commitments for capital expenditures exceeding that amount must have the co-signature of either the Board Treasurer or the Chair of the Board. A capital expenditure is defined as an expenditure for fixed assets exceeding \$5,000.00.

Procurement

The board recognizes the importance of:

- maximizing the use of SIA's resources;
- the need for sound business practices in spending public money;
- the requirement of complying with state and federal laws governing purchasing and public works;
- the importance of standardized purchasing regulations; and
- the need for clear documentation.

As such, the Board authorizes the Head of School to proceed with the procurement policy and procedures detailed below.

Procurement and Public Works Using State Funds

A. Furniture, Supplies, or Equipment

Whenever the estimated cost of furniture, supplies or equipment (except books) will cost:

- between \$20,000 and \$40,000, requires at least two quotes, no competitive bidding process is required to make the purchase.
- between \$40,001 and \$75,000, requires at least three quotes from three different sources to be obtained in writing or by telephone, no competitive bidding process is required to make the purchase;
- over \$75,001, requires that formal competitive bidding process by:
 1. preparing clear and definite plans and specifications for such purchases.
 2. providing notice of the call for formal bids by publication in at least one newspaper of general circulation least once each week for two consecutive weeks.
 3. ensuring that SIA takes steps to assure that, when possible, SIA will use small and minority businesses, women's business enterprises and labor surplus firms;
 4. providing the clear and definite plans and specifications to those interested in submitting a bid.
 5. requiring that bids be in writing.
 6. opening and reading bids in public on the date and in the place named in the notice; and
 7. filing all bids for public inspection after opening.

B. Exemptions

The bid requirements may be waived for purchases:

- clearly and legitimately limited to a single source of supply;
- in the event of a public emergency.
- Expressly authorized by awarding or pass-through agency in response to written request from district
- After soliciting a number of sources, competition is deemed inadequate

"Emergency" means unforeseen circumstances beyond SIA's control that present a real, immediate threat to the proper performance of essential functions or will likely result in material loss or damage to property, bodily injury, or loss of life if immediate action is not taken.

Whenever the bid requirements are waived, the purchaser will issue a document explaining the factual basis for the exception and record the contract for open public inspection.

C. Rejection of Bids

The Head of School may reject any and all bids and make further calls for bids in the same manner as the original call.

D. Interlocal Cooperation Act

The Head of School reserves the right to enter into interlocal cooperative agreements for purchases and public works with other governmental agencies pursuant to the Interlocal Cooperation Act, Chapter 39.34 RCW.

E. Crimes Against Children

The Head of School will include in any contract for services with an entity or individual other than

an employee of SIA a provision requiring the contractor to prohibit any employee of the contractor from working at a public school who has contact with children at a public school during the course of his or her employment and who has pled guilty to or been convicted of any felony crime specified under RCW 28A.400.322. The contract shall also contain a provision that any failure to comply with this section shall be grounds for SIA immediately terminating the contract.

F. Use of State Funds for Improvements or Repairs

The Head of School may make improvements or repairs to district property through a SIA department without following the competitive bidding process if the total cost of improvements or repairs does not exceed \$75,000. If the Head of School estimates that the total cost of a building, improvement, repair, or other public works project is \$100,000 or more, the Head of School will follow the formal competitive bidding process outlined above, unless the contract is using the small works roster process authorized by RCW 39.04.155 or under any other procedure authorized for school districts. There are no statutory bidding requirements for public works projects involving improvements or repairs that are within the \$75,000 to \$100,000 range. For projects in this range, SIA may consider using its small works roster process, under RCW 39.04.155; using an inter-local agreement or contract with a vendor of SIA's choice, without any competitive process, under RCW 28A.335.190; or choosing to require quotes for the work to make the process more competitive.

Procurement Using Federal Funds

A. Goods

When SIA uses federal funds for procurement of goods (furniture, supplies, equipment, and textbooks):

- Purchases of \$20,000 or less do not require quotes. However, SIA must consider price to be reasonable, and, to the extent practical, distribute purchases equitably among suppliers.
- Purchases between \$20,000 and \$75,000 must be procured using price or rate quotations from three or more qualified sources.
- Purchases of \$75,000 or more must be publicly solicited using sealed bids or requests for proposals.

B. Services

When SIA uses federal funds for procurement of services:

- Purchases of \$20,000 or less do not require quotes. However, SIA must consider price to be reasonable, and, to the extent practical, distribute purchases equitably among suppliers.
- Purchases between \$20,001 and \$250,000 must be procured using price or rate quotations from a reasonable number of qualified sources.
- Purchases of \$250,000 or more must be publicly solicited using sealed bids or requests for proposals.

C. Noncompetitive Procurement

Noncompetitive procurement may be used only when one of the following four circumstances

applies:

- The item is only available from a single source.
- The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation.
- The awarding agency (e.g., OSPI) authorizes noncompetitive procurement in response to a written request from SIA; or
- After solicitation of a number of sources, competition is determined inadequate.

SIA must maintain documentation supporting the applicable circumstance for noncompetitive procurement.

D. Suspension and Debarment

Before entering into federally funded vendor contracts for goods and services that equal or exceed \$25,000 and any subcontract award, SIA will ensure the vendor is not suspended or debarred from participating in federal assistance programs.

E. Conflict of Interest

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by federal funds if he or she has a real or apparent conflict of interest. Such a conflict would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization that employs or is about to employ any of the parties indicated herein has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

No employee, officer, or agent of SIA may solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. Violation of these standards may result in disciplinary action including, but not limited to, suspension, dismissal, or removal.

Bid and Procurements Procedures:

The following procedures will be in effect for purchasing and public works through the bidding or request for proposal process:

1. SIA will publicly open and read formal bids on the date, time, and place named in the notice and then will file the bids for public inspection. Any interested member of the public may attend the bid opening. It will be the bidder's sole responsibility to see that SIA receives his/her bid prior to the time set for opening of bids. SIA will return any bid received after the time set for opening the bids to the bidder unopened and without consideration. SIA will accept proposals in the place named and no later than the date and time named in the notice.
2. Formal bid or proposal tabulations may be presented at a meeting of the board for study purposes;
3. The Head of School will award formal contract on the basis of staff recommendations;
4. Specifications using brand names and manufacturers' catalog numbers are for identifying and establishing a quality standard. The Head of School may consider bids or proposals on equal items providing the bidder or proposer specifies brand and model and furnishes descriptive literature. The Head of School will condition its acceptance of alternative "equal" items upon its inspection

and testing after receipt. If the Head of School does not find the items to be equal, the Head of School will return the items at the seller's expense and cancel the contract;

5. SIA will reserve the right to reject any or all bids or proposals, waive any formalities, and/or irregularities, and cancel the solicitation, if a reason exists;
6. On construction projects, the bidder will include a notarized statement, agreeing to comply with affirmative action requirements. The bidder will also provide payment and performance bonds;
7. The COO or Director of Operation and Finance may solicit bids or proposals by telephone and/or written quotation for purchases of furniture, equipment, and supplies that have an estimated cost in excess of \$40,000 up to \$75,000. At least three telephone or written quotations will be secured prior to the date established by the superintendent or designee. All telephone quotations must be confirmed promptly in writing to constitute a valid quotation;

The following will be in effect for purchasing :

A. The contract for the work or purchase shall be awarded to the lowest responsible bidder as described in RCW 39.26.160(2), but the Head of School may by resolution reject any and all bids and make further calls for bids in the same manner as the original call. In determining whether the bidder is a responsible bidder under RCW 39.26.160(2), SIA must consider the following elements:

1. The ability, capacity, and skill of the bidder to perform the contract or provide the service required;
 2. The character, integrity, reputation, judgment, experience, and efficiency of the bidder;
 3. Whether the bidder can perform the contract within the time specified;
 4. The quality of performance of previous contracts or services;
 5. The previous and existing compliance by the bidder with laws relating to the contract or services;
-
1. Whether, within the three-year period immediately preceding the date of the bid solicitation, the bidder has been determined by a final and binding citation and notice of assessment issued by the department of labor and industries or through a civil judgment entered by a court of limited or general jurisdiction to have willfully violated any provision of chapter 49.46, 49.48, or 49.52 RCW, as defined in RCW 49.48.082. Before awarded a contract, a bidder shall submit to SIA a signed statement in accordance with RCW 9A.72.085, verifying under penalty of perjury that the bidder is in compliance with the responsible bidder criteria requirement of this subsection of RCW;
 2. SIA may secure such other information as may have bearing on the decision to award the contract.
- B. Before award of a public works contract, a bidder must meet the following responsibility criteria to be a responsible bidder and qualified for award of a public works project. The bidder must:
1. At the time of bid submittal, have a certificate of registration in compliance with chapter 18.27 RCW;
 2. Have a current state unified business identifier number;
 3. If applicable, have industrial insurance coverage for the bidder's employees working in Washington as required in Title 51 RCW; an employment security department number, as required in Title 50 RCW; and a state excise tax registration number, as required in Title 82 RCW;
 4. Not be disqualified from bidding on any public works contract under RCW 39.06.010 or 39.12.065(3);
 5. If bidding on a public works project subject to the apprenticeship utilization requirements in RCW 39.04.320, not have been found out of compliance by the Washington state apprenticeship and training council for working apprentices out of ratio, without appropriate

supervision, or outside their approved work processes, as outlined in their standards of apprenticeship under chapter 49.04 RCW for the one-year period immediately preceding the date of the bid solicitation;

6. Until December 31, 2013, not have violated RCW 39.04.370 more than one time as determined by the department of labor and industries; and
7. Within the three-year period immediately preceding the date of the bid solicitation, not have been determined by a final and binding citation and notice of assessment issued by the department of labor and industries or through a civil judgment entered by a court of limited or general jurisdiction to have willfully violated, as defined in RCW 49.48.082, any provision of chapter 49.46, 49.48, or 49.52 RCW (before award of a contract, a bidder shall submit to SIA a signed statement in accordance with RCW 9A.72.085 verifying under penalty of perjury that the bidder is in compliance with the responsible bidder criteria requirement of this subsection).

In addition to the bidder responsibility criteria, SIA may adopt relevant supplemental criteria in accordance with RCW 39.04.350(3) for determining bidder responsibility, applicable to a particular project with which the bidder must meet.

I. Formal written contracts will be prepared for all major construction and repair projects. After the Head of School approves a contract, they will sign the contract on behalf of SIA. All contracts will provide that, in the event that SIA files suit to enforce the terms of the contract, the venue will be the county where SIA is located. All contracts will also provide that if SIA is successful in the suit, the court may order reimbursement of SIA's attorney fees and court costs, as the court deems reasonable. Any contract for services with an entity or individual other than an employee of SIA shall include a provision requiring the contractor to prohibit any of its employees who has pled guilty to or been convicted of any felony crime specified under RCW 28A.400.322 and who would have contact with children at a public school during the course of his or her employment from working at a public school. The contract shall also contain a provision that any failure to comply with this section shall be grounds for SIA immediately terminating the contract.

Purchase Approval

Approval to fulfill a purchase order is garnered by first submitting a Purchase Requisition thru the accounting system. Once completed the electronic form is submitted and is reviewed by the proper individuals, e-signed to indicate approvals, and returned to the school office for ordering and receiving process.

Reimbursable Expenses

If necessary, staff may purchase supplies directly from vendors and apply for reimbursement. A detailed description of reimbursement policies can be found below.

Issuance and Monitoring of Purchase Orders

The Home office works closely with the school office to ensure that all necessary instructional and administrative purchases are made in a timely and cost-effective manner and, when applicable, in

accordance with grant restrictions.

The COO, CFO, Business Manager, and school office are responsible for ensuring adherence to SIA's procurement guidelines and determining whether the order exceeds the thresholds requiring competitive bidding. All purchasing thresholds apply to the entire order, not single items. For instance, although one computer may cost \$1,500.00 (under the \$40,000 threshold requiring competitive bidding), if 27 computers are being requested, the order total will be \$40,500.00 (above the \$40,000 threshold), and as such, require bids from at least three vendors. The COO is responsible for conducting all competitive bidding procedures, when required. In these cases, all documentation of applicable bids and/or quotes obtained will be retained and filed in an electronic tracking system, and original copies received in paper format will be kept in paper format in a folder or binder.

The Business Manager and school office will coordinate to create a Purchase Order (PO) when necessary. All Purchase Orders must be approved by the Head of School thru the accounting system.

The school office will place orders for school materials and procure other items for the school as necessary through the requisition or credit card process. Once the requisition has been approved through all levels it becomes a Purchase Order. The Business Manager will send a copy to the school office for ordering. The school office will send all invoices, packing slips and POs to the Business Manager once all items have been received. The Business Manager will keep all back-up documentation filed.

Receipt of Goods

All goods purchased by SIA are delivered directly to SIA (unless it is for the Home office). It is the responsibility of the office staff to sign for delivery. The office staff is also responsible for opening the box(es) and obtaining the packing slip(s). The packing slip will be reviewed for accuracy and checked against the original PO if everything is correct and the contents of the entire purchase were received and documented on the packing slip, the PO and documentation will be sent to the Home Office for payment and filed appropriately. If a packing slip is not available and all contents have been received the office staff will verify this by signing the PO and then sending it to the Home office for payment.

If something is not correct with the order, the school office will contact the vendor for a return/credit to the account. When discrepancies occur, they are investigated and resolved by the Director of Operations and Finance. The Director of Operations and Finance will communicate with the Business Manager that the transaction is pending.

Reimbursable Expenses

In situations where a purchase is required in short order and the total of the purchase is under \$300.00, staff may make the purchase with their own funds if they have written approval from their supervisor. Once the purchase is made, they may apply for reimbursement. In the event that the Head of School requires reimbursement, the CFO must approve their expenses.

Receipts are required for all expenditures requiring reimbursement. Once expenses have been incurred, requests for reimbursement should be made within 30 days of expense via an Expense Reimbursement form. All receipts must be attached to the Expense Reimbursement form and these documents are

submitted to the employee's supervisor for review and approval.

If an employee is issued a credit card, their use of the card should be limited to business expenses, and they are responsible for ensuring that all receipts for purchases are turned in to the Business Manager for processing.

Travel Expenses

Travel arrangements will be purchased using SIA's credit card when possible. In situations where expenses are incurred during the course of business travel, staff may apply for expense reimbursement. No single purchase made while traveling may exceed \$300.00. Expectations for daily expenses or per diem allowances will be determined prior to the employee's trip. Employees should file for reimbursement in the manner described in the above section. Receipts are required for all expenditures requiring reimbursement, and requests for reimbursement must be made within 30 days of expense. In the event that the Head of School requires travel reimbursement; the CFO must approve their expenses.

Mileage Reimbursement

All employees are reimbursed at the standard mileage rate per mile as determined by the Internal Revenue Service for use of their own vehicle for business-related travel. Parking fees and tolls paid are reimbursable if supported by receipts.

All employees requesting mileage reimbursement are required to furnish an Employee Reimbursement Form containing the destination of each trip, its purpose and the miles driven, parking fees, and tolls. All corresponding receipts must be attached Employee Reimbursement Form. This packet must be submitted to their supervisor for approval within 30 days of the travel date in order for the employee to receive reimbursement.

Credit Card Purchases

SIA's credit cards will be provided to the Head of School, CFO, COO and Associate Principals. The credit card can be used for school purchases, acquisitions, and expenses for authorized travel. Card use for personal purchases is strictly prohibited. Credit cards will not be used for purchases that would circumvent bidding required by law or SIA policy.

The Head of School, or designee, is responsible for the authorization and control of the use of charge cards. Billing statements, invoices and/or receipt entries shall be verified for accuracy. Statements should be reconciled in a timely manner as to avoid late fees.

PROCESSING CASH DISBURSEMENTS

Processing Invoices

Invoices are emailed to the home office or are mailed to SIA directly. If the school office receives invoices in the mail, they will forward them to Business Manager.

Once the goods have been received the school office staples the packing slips to the purchase order and sends them to the Business Manager for payment. The Business Manager then attaches the invoice to complete the Cash Disbursement packet (invoice/packing slip/purchase order). In some instances, the Business Manager will process partial payments if they have rec'd packing slips or documentation confirming from the school that part of the order has been received. If for any reason a packing slip is not received the school office will send over the PO with a signature verifying they have received the order.

Invoices shall be processed monthly by the Business Manager. The Business Manager enters invoices into the accounting system with the correct general ledger codes. Before checks are issued the CFO will run reports verifying and approving accounts payable.

Cutting Checks

All checks will be numbered, containing one stub for the vendor (attached to all outgoing checks) and one voucher to be filed by the Business Manager with all supporting disbursement documents.

Checks are run twice a month and vendors are paid based on the terms of the invoices.

The Head of School, Treasurer of the Board of Directors, and Chairperson of the Board of Directors are signatories on the checking account. The Head of School's limit on approval is \$50,000 – if a check is for more than this amount, a second approval from the Treasurer or Chairperson of the Board is required.

The Business Manager must obtain one, or two if needed, of the individuals listed above approval prior to processing any cash disbursement.

The Home Office uses an accounting system that generates checks that are printed at the ESD 101. The Business Manager processes payment for approved invoices by creating a check payment listing for approval. This listing is discussed at both the Finance Committee meeting and the Board meeting once all concerns are addressed the listing is approved by signatories. The listing is sent electronically to the required signatories (see above) for approval. Electronic fund transfers may also be used, where the same authorizations as checks will be obtained.

In no event shall an authorized signatory approve an invoice, execute a check, or authorize a disbursement of any kind, payable to themselves.

All voided checks should have "void" written on them and will be filed with the Cash Disbursements

packet.

Online/Phone/Fax/EFT Payments

Payments made online or by phone, fax, or electronic funds transfer (EFT) may be processed by the Business Manager if approved by the proper signatories (detailed above). Any such payment is documented by a printed confirmation and stapled to the invoice. The Accounting software creates journal entries based on the vendor as cash is credited and the appropriate expense type is debited. Electronic payments will be recognized in the Accounting software just as if it were a check, by entering a unique transaction number in place of the check number. The Electronic Cash Disbursement packet, composed of proper approval, invoice, and any other supporting documentation, will be retained and filed sequentially in an electronic tracking system, and original copies received in paper format will be kept in paper format in a folder or binder.

Recurring Expenses

Recurring expenses do not require any sort of special treatment. Payments for goods and services that are required on a regular basis (e.g., equipment lease, insurance payments, rent) are handled in the same manner as non-recurring expenses, as described above.

Accounts Payable Aging

Accounts payable outstanding are aged on a thirty, sixty, ninety, and over ninety-day basis. The CFO will review the accounts payable aging monthly, determine the available cash balances while taking into consideration other cash requirements in the near future, and select items to pay.

Petty Cash Account

It is the policy of SIA not to use petty cash and instead to reimburse employees for pre-approved expenses.

Insurance Coverage

Insurance coverage is maintained pursuant to applicable law.

The Board of Directors and Head of School will conduct a semiannual review of coverage amounts. The purpose of this review will be to ensure there are adequate means by which to preserve SIA's assets and lower the risk of being underinsured. Any proposed changes must be approved by the Board of Directors and recorded in board meeting minutes. New coverages will be executed by the COO and CFO. The COO and CFO are responsible for procuring annual renewals with SIA's insurance broker. Quotes for renewal will be procured at least one month in advance of a policy's expiration and presented to the Head of School for review and approval. The Treasurer of the Board of Directors participates in this review.

The Head of School maintains original, or electronic, copies of all insurance policies at SIA will be retained and filed sequentially in an electronic tracking system, and original copies received in paper format will be kept in paper format in a folder. When possible, copies of all current insurance policies are saved electronically on a server where the leadership team can view and access the information.

SIA requires proof of adequate insurance coverage from all prospective contractors, as deemed applicable by the Board of Directors.

Political Contributions

No funds or assets by SIA may be contributed to any political party or organization or to any individual who either holds public office or is a candidate for public office. SIA also cannot be involved with any committee or other organization that raises funds for political purposes. Examples of prohibited activities are:

- Political contributions by an employee that are reimbursed by SIA organization.
- Purchase by the organization of tickets for political fundraising events.
- Contributions in kind, such as lending employees to political parties or using school assets in political campaigns.

MANAGEMENT OF CASH

Accounts

SIA banks with Umpqua Bank and has a total of three bank accounts. These accounts are all checking accounts, with three accounts maintained to ensure the segregation of public, private and debt service funds (at the school's discretion, if desired). The SIA accounts have 3 Authorized Signers: the Head of School, Treasurer of the Board of Directors, and Chairperson of the Board of Directors.

In the event SIA wishes to open a new bank account, board approval is required. As part of the approval, the Board must describe the purpose of the account, signatories, and signatories' authority. The vote to approve and all associated determinations must be recorded in the board minutes. Should SIA wish to close a bank account, Board approval is also required and will be documented in board minutes.

Bank Statements

When bank statements are received at SIA each statement is submitted to the CFO to complete the bank reconciliation.

Bank Reconciliation

Reconciliations are prepared monthly for all bank accounts. This preparation is accomplished by the CFO, who identifies reconciling items to ensure that cash is being accounted for properly. Any irregularities shall immediately be reported to the Head of School and the Treasurer of the Board of Directors. A bank reconciliation report is printed and attached to the bank statements. The report is submitted to the Head of School for review, initiated and returned to the CFO. The CFO files the statement and reconciliation report as appropriate.

Investment of Funds

At present, SIA does not have any investment accounts. As such, this section does not currently apply to SIA. When SIA has funds available for investment, the following policies will apply.

The Board of Directors sets the investment policy for SIA. The investment policy provides general guidelines regarding the type of investments deemed appropriate and the objectives of each investment (e.g., overnight deposits for excess cash, 90 day Treasury notes for excess working capital, etc.). The Treasurer of the Board of Directors has been designated to implement the Board's investment policy. The Head of School, with support from the Financial Consultant, has been granted authority to:

- Purchase and sell investments
- Have access to investment certificates
- Keep records of investments and investment earnings

- Review and approve investment accounting, bank and broker statement reconciliations, adjustments to the carrying value of investments, and other decisions regarding investments

Authorization of Investments

All transactions regarding investments must be properly authorized by the Head of School. Such transactions include:

- Purchases
- Sales
- Movement to and from safekeeping (the physical safeguarding of assets through use of a vault, safe deposit box, or independent custodian)

Investment Purchases

Investment purchases are made by check or bank transfer after compliance with the following procedures:

- A determination that the purchase transaction is properly authorized in accordance with agency policy
- Preparation of a check requisition or a bank transfer request to accompany the investment purchase/sale authorization form, if the bank has one.

Investment Sales

Investment sales are transacted after compliance with the following procedures:

- A determination that the sale transaction is properly authorized

Investment Sales Gain or Loss

The Financial Consultant will calculate the expected gain or loss upon sale or other disposition of an investment, before a decision regarding the sale is finalized. The calculation is updated/finalized subsequent to the sale.

Investment Sales Proceeds

Proceeds from the sale of investments are received either by check or bank transfer, to the attention of the Head of School, and sent to the Financial Consultant for filing.

Investment Results

Investment results are sent out by the bank, or agency, holding the investments. The results are recorded by the Financial consultant in the accounting software.

Reconciliation of Investment Accounts

Investment account balances are reconciled with the bank or agency statements, by the Financial Consultant on a monthly or quarterly basis. Such reconciliation is reviewed and approved by the Head of School.

Investment Account Balances Agreed to Third Party Statements

Amounts recorded on the general ledger and supporting schedules are reconciled to third-party statements at least quarterly and preferably monthly, if possible.

PAYROLL

Hiring

Requests for new employees are initiated by the Head of School and compared with the approved annual personnel budget. Any new hire will be subject to a full investigation, including a background check, fingerprinting, and references from former employers. Once hired, the Home office will collect all necessary payroll data and input it to the accounting/human resource system. New employees complete an Application for Employment and the IRS W-4 Form and I-9 Form.

Salary Determination

Salaries are based on experience and experience, comparable local positions, and the specific needs and duties of the role.

Returning Instructional Staff, Administrators and Non-Instructional Staff

Returning instructional staff, administrators and non-instructional staff at SIA are paid their previous year's salary plus a discretionary raise set by the Head of School. The Head of School is not required to raise any salary from year to year.

The Board of Directors determines the Head of School's salary. Any such decisions will be captured in the Board meeting minutes. Any changes to a staff member's salary will be approved by the Head of School,

Compensation Accrual

Total compensation cost will be accrued and expensed over the twelve months of the fiscal year, as appropriate. Although each fiscal year starts on September 1 and ends on August 31, not every staff member's service start and end dates will mirror the fiscal year. In order to accurately record these expenses according to GAAP, wages may be accrued.

Employees vs. Independent Contractors

When SIA makes the choice to utilize an independent contractor, legal counsel will be consulted to ensure the appropriate designation is chosen.

The decision will be based on RCW 50.04.145 and the Employment Security Department of Washington's Independent Contractor test.

Utilization of Independent Contractors/Consultants

Once the determination has been made that a worker is an independent contractor, SIA creates a written contract directly identifying the individual's status as an independent contractor and detailing why the relationship is as such. Part of the contract should enumerate the rights and responsibilities on both sides of the independent contractor agreement. This includes clearly identifying the worker's responsibility to pay estimated tax, self-employment tax, and so on. The utilization of all consultants and contract personnel are sufficiently evidenced by:

- a) Details of all agreements (e.g., work requirements, rate of compensation, and nature and amount of other expenses, if any) with the individuals or organizations providing the services and details of actual services performed.
- b) Invoices or billings submitted by consultants, including sufficient detail as to the time expended and nature of the actual services performed.
- c) The use of a management contract for educational and administrative services will clearly identify the contractor's performance requirements, including students' academic achievement, contractor's compensation and SIA'S rights to educational curricula and intellectual property developed (if applicable).

In processing payment for any independent contractor, a W-9 form must be filled out prior to issuance of the first payment for services provided. In all cases where compensation exceeded \$600.00, a 1099-NEC will be issued, as required by law.

Obtaining Payroll Information

The CFO, with support from the Home office, is responsible for the following:

Establishing a Personnel File for Each Employee

The personnel file serves as a chronological performance record throughout the employee's tenure with the organization and, as such, is kept secure and confidential. Personnel records are kept for a minimum of 10 years. All personnel files must be kept in a locked file cabinet or electronically in a secure area. Access to

such personnel files is limited to the Business Manager, CFO and the Head of School.

Employee files are the sole property of SIA and will be kept in a secure area. No employee can review or access their own personnel file without the written permission of the Head of School. The employee will be provided with the opportunity to rebut and respond to any document contained in the personnel file in writing. All materials associated with the rebuttal and response shall stay in the personnel file. Any employee may examine their personnel file in the presence of the Head of School or their designee. The employee may take written notes concerning the contents of the personnel file and may add comments for inclusion in the file. No personnel file is to be copied or deleted where it is kept unless expressly permitted in writing by the Head of School.

Personnel files for employees will contain the following documents:

Form	Update Timeline	Month for Update (if applicable)
Offer Letter	Hired	
Fingerprint Check	Every 2 years	on going
Federal Withholding Form W-4	As needed	
Federal Form I-9	As needed	
Benefits Enrollment – Medical	Annually, as needed	August
Benefits Enrollment – Dental / Vision	As needed	August
Benefits Enrollment – Life Insurance	As needed	
Retirement Account Application	As needed	
Retirement Beneficiary Information	As needed	
Certifications (if applicable)	As needed	
Resume	As needed	
Job description	As needed	
Annual Evaluation Documentation	Annually	
Direct Deposit	As needed	
Signed Acknowledgement of Receipt and Reading of Staff Handbook	As needed	
Signed Acknowledgement of Receipt and Reading of School Technology Policy	As needed	

I-9s, (including copies of Driver’s Licenses/State IDs and Social Security Cards or Passports), are kept for each employee as required by the U.S. Department of Homeland Security. All information entered on the I-9 is verified by the CFO, who signs off on the form after seeing original copies of all required documentation.

SIA complies with the laws and general principles of employee confidentiality as set forth in the Health Insurance Portability and Accountability Act (HIPAA) with regard to the dissemination of private health information (PHI) of school employees. In order to comply with all rules and regulations, including the Americans with Disabilities Act (ADA), SIA will keep all medical records and all other necessary documents separate from the personnel file. Employees should consult with the CFO for further information concerning SIA’s privacy practices.

Employee Information

In order to prepare a payroll, the CFO obtains and maintains the following information for each employee:

Information	Source of Data
Name and Address	W-4
Social Security Number (SSN)	W-4
Date of Birth	I-9
Job Title	Job Description
Wage Rate	Employee Agreement
Withholding Status	W-4
Direct Deposit Information	Direct Deposit Form
Other authorized deductions	Employer information sheet

Analyzing Job Information

The Fair Labor Standards Act (FLSA) sets employee minimum wage and overtime requirements. Job positions are classified as either exempt or non-exempt from the requirements. These requirements are linked below and are adhered to by SIA:

[FLSA Exemption Rules](#)

NON-EXEMPT employees

Covered nonexempt employees must receive overtime pay for hours worked over 40 per workweek (any fixed and regularly recurring period of 168 hours – seven consecutive 24-hour periods) at a rate not less than one and one-half times the regular rate of pay. There is no limit on the number of hours employees 16 years or older may work in any workweek. The FLSA does not require overtime pay for work on weekends, holidays, or regular days of rest, unless overtime is worked on such days.

EXEMPT Employees

Exempt employees are not entitled to overtime pay under the Fair Labor Standards Act.

In addition to the above categories, each employee will belong to one other employment category:

- **REGULAR FULL-TIME employees** are those who are regularly scheduled to work at least 40 hours per week. They receive all mandatory benefits and are generally eligible for all of SIA'S discretionary benefits, subject to the terms, conditions and limitations of each benefit program, as in effect from time to time.
 - **PART-TIME employees** are those employees who are regularly scheduled to work less than 40 hours per week. They receive all legally mandated benefits but are not generally eligible for SIA'S discretionary benefits.
- **TEMPORARY employees** are those that are hired for short-term periods, usually no longer than 6

months. They will receive all legally mandated benefits but are not eligible for SIA'S discretionary benefits.

All employees are paid on a 12 month schedule. A pay schedule will be available to employees annually. A preliminary determination is made at the time of hire and is indicated in the employee's offer letter. Once new hire paperwork is received and processed an employment contract or duty roster is issued.

Withholding Status

The completed W-4 form serves as a basis for employee withholding. If an employee needs to change their withholding, the employee must file an amended W-4 form within 10 days of an event that changes their withholding. An employee may amend their W-4 form to adjust their withholding at any time. In addition, employees are required to notify the CFO of any change in name, family status, address, telephone number, emergency contact or other information concerning personnel data held or used by SIA.

When W-4 forms are received, SIA will comply with the new withholding instructions by the next payroll period. The withholding instructions will usually continue to apply unless and until the employee amends the W-4 form.

Although not obligated to evaluate an employee's withholding, SIA has two duties relating to the contents of the W-4 form:

1. Disregard invalid W-4 forms. A form is rendered invalid if the employee changes or adds language to the form.
2. Report full exemptions. The organization is required to send the IRS all claims for full exemptions from withholdings by employees with normal weekly wages of more than \$200.00.

Because of their importance to both the IRS and to employees, SIA retains signed originals of the W-4 forms (no copies) for four years after the annual employment tax returns are filed.

Time Reporting Procedures

Employees are instructed on the proper charging of time to assure the accuracy of recorded time to cost objectives.

SIA will keep track of all sick days, personal days, professional development days, bereavement or any other days that exempt employees are not at work.

All non-exempt employees are responsible for recording the actual time they have worked. Federal and state laws require SIA to keep an accurate record of time worked in order to calculate pay and benefits. SIA complies with applicable federal, state, and local wage and hour laws. If an employee suspects that an error in pay has been made, the employee must immediately bring the issue to their supervisor's attention for prompt investigation and any necessary correction will be made. SIA will not tolerate any form of retaliation against an employee who reports a violation, files a complaint, or cooperates in an investigation concerning payment of wages. Violators of this policy will be subject to disciplinary action, up to and including termination of employment.

Time worked is solely the time actually spent on the job performing assigned duties and should not include any time that is spent not working or any time off that is taken during the workday. Non-exempt employees must accurately record their work each day. All overtime work must be approved by the supervisor before it is performed. Violators of this policy will be subject to disciplinary action, up to and including termination of employment.

SIA requires non-exempt employees to regularly complete accurate timesheets. These timesheets are due at the end of every pay period and must be timely and accurately submitted. Failure to do so may result in disciplinary action, up to and including termination of employment. Labor hours are accurately recorded and any corrections to timekeeping records, including the appropriate authorizations and approvals, are documented.

Hours are submitted through a timesheet and reviewed by the school office then approved by the employee's supervisor. Once approved, timesheets are submitted to the Business Manager for processing.

Altering, falsifying, or tampering with time records or recording time on another employee's time record will result in disciplinary action, up to and including termination. In instances where the Business Manager has to make changes when processing payroll this is accepted as long as there is written confirmation from the employee and their supervisor.

Salaried, exempt employees are paid their entire salary for every day in which they perform any work. Deductions from an exempt employee's pre-determined salary or charge against an exempt employee's accrued leave may be taken under one of the following circumstances, unless otherwise prohibited by law:

1. the employee is absent for one or more full days due to sickness, disability or personal reasons and has exhausted their paid leave time under the leave policy;
2. the deduction is made to offset any amounts received as payment for jury fees, witness fees, or military pay;
3. the deduction is made to offset any amount owed due to lose, not returned or damaged school issued property
4. the employee is on an unpaid disciplinary suspension imposed in good faith for violating published workplace conduct rules (e.g., rules against workplace harassment or safety rules of major significance);
5. it is the employee's first or last week of employment and they are paid a proportionate part of their full salary.

SIA makes a good faith effort to comply with this salary policy. If, however, an employee believes an improper deduction has been taken from their salary, the employee should contact the CFO. The CFO will investigate the deduction and provide the employee with their findings. If the CFO determines that a deduction was improperly made, SIA will reimburse the employee for that deduction.

Overtime pay applies only to non-exempt employees. When operating requirements or other organizational needs cannot be met during regular working hours, employees may be required to work overtime. Whenever possible, employees will be given the opportunity to volunteer for overtime work assignments, and every effort will be made to distribute overtime opportunities as equitably as possible to all employees qualified to perform the required work. Overtime pay is provided to non-exempt employees in accordance with federal and state wage and hour laws that generally require time-and-one-half the employee's regular rate of pay for any hours worked beyond 40 hours in a workweek. Overtime pay is based on actual hours worked.

Time off for no-fault days, leaves of absence, and unpaid lunch hours will not be considered hours worked for purposes of calculating overtime pay. All overtime work must have the supervisor’s prior authorization. Employees who work overtime without prior authorization will be subject to disciplinary action, up to and including termination of employment.

Processing Payroll

The Business Manager and CFO enter payroll timesheets, contract changes and other misc. items into the accounting system. Once this information is entered ,the Business Manager runs a calculation in the accounting system and balances the gross pay amounts by employee on a separate spreadsheet. Then CFO balances all payroll vendor payments and runs reports verifying the balanced pay amounts. Once these processes are complete and there are no issues a board report is issued. This Report is reviewed by the Financial committee and the Board of Directors. Once approved by all relevant parties, payroll is completed.

Payroll Processing is comprised of the following:

Responsibility	Performed by
Obtaining/Processing Payroll Information	CFO and Business Manager
Computing Wages	CFO and Business Manager
Performing Pay Period Activities	CFO and Business Manager
Preparing various annual payroll tax returns	CFO
Preparing 1099's*	Business Manager

Pay periods are monthly. Both salaried and hourly employees are paid on the same schedule. Employees will be paid on the last business day of each month.

All employees are paid on a 12-month schedule, regardless of whether they are 12- month employees or 11-month employees. A pay schedule will be circulated during staff pre-service for SIA year.

Direct deposit is the preferred method of payment. For any checks that are cut, the Business Manager monitors any uncashed payroll checks.

If an employee is given a paper paycheck and loses that check, they must submit a written request for a new check to be issued to the Head of School. The request must indicate the date on the check, the pay period it covered, and the amount. The employee must also certify that they believe the check to be lost and that if the employee finds the check, they will return it to the Home office. A new paycheck will be issued to the employee as soon as practicable after the request is submitted.

Payroll Tax Compliance

The CFO is responsible for reviewing and approving all payroll tax documents and supporting schedules for accuracy and completeness.

The Home office maintains a schedule of required filing due dates for:

- a. IRS Form W-2 - Wage and Tax Statement.
- b. IRS Form W-3 - Transmittal of Income and Tax Statements.
- c. IRS Form 941 - Employer's Quarterly Federal Tax Return for Federal Income Tax Withheld from Wages and FICA Taxes.
- d. IRS Form 1099-NEC and 1099-MISC
- e. Quarterly and annual state(s) unemployment tax return(s).
- g. WA State and Office of Superintendent of Public Instruction forms as required.

Periodic Payroll Reconciliations

Reconciling Employee Payroll Deductions

On a monthly basis, the CFO reconciles deductions made from employees to the payments made to insurers, benefit plan providers, and other payees.

Quarterly Reconciliation of Payroll to Accounting Records

On a quarterly basis, the CFO performs a reconciliation of all salary accounts in the general ledger, as compared to the salary reported by the payroll processing company on the Form 941 and/or other Quarterly Payroll Return. Any variances are researched and cleared within the month following quarter end.

Annual Reconciliation of Payroll to Accounting Records

On an annual calendar basis, the CFO performs a reconciliation of the following:

- Gross salaries per all Forms 941
- Gross salaries per W-2 forms
- Gross salaries per General Ledger
- Variances are researched and cleared by January 31 of the following year

Protecting Payroll Information

Salary information constitutes sensitive information. It is the responsibility of the CFO and Business Manager to ensure that all payroll information is kept secure and confidential. The security of personnel files is described above.

Changes to Payroll Information

The employees are allowed to change personal information (e.g. mailing address) directly. Such changes generate notices to the CFO and are reviewed as part of monthly payroll processing. Any pay changes (e.g. pay rate, title, deductions, benefits) must be approved by a supervisor and are then entered into the payroll provider by the Home office.

Terminations and Resignations

The CFO ensures that any departing employee, whether terminated or resigned, is processed appropriately through their final payroll and all access is immediately taken away as soon as possible after their last payment is made.

In the case of employee termination, a copy of the termination letter is presented to the departing employee at the exit meeting. In the case of a resignation, this meeting is used to document the departing employee's reasons for resignation. This information is critical when assessing staff turnover data.

Upon termination or effective resignation date, all employee belongings are removed immediately, and all employer belongings are returned immediately. The letter of termination or notice of resignation is filed in the employee's personnel file.

SIA will pay employees who give proper notice through their last day of employment, unless they are on a leave of absence. Employees will not receive pay for any accrued but unused sick or personal leave (see section below). Employees will receive their final pay according to the normal payroll processing cycle, or in accordance with applicable wage laws.

In the event that a key staff member in finance or operations is incapacitated or terminated, SIA will hire a financial consultant to fill in until a permanent replacement is hired. When a replacement is identified, the financial consultant will professionally train the new hire to ensure a sound transition. In addition, SIA will continue to develop written desktop procedures for each of these key finance and operations staff positions so that they are not completely reliant on outside consultants.

Sick Leave and Personal Leave

All of the following information is assumed per 1.0 FTE. Any employee working less than full-time will receive a prorated amount per their contract or duty roster.

Sick Leave

Employees are entitled to the greater of:

1. 7 sick days, or
2. One (1) hour of sick leave accrued for every 40 hours worked

Unless otherwise provided for or as approved by the Head of School, sick leave is to be used by employees in accordance with the following provisions:

- Sick leave is to be used only in the event of illness of the employee, the employee's immediate family, or someone dependent on them for care, and for no other purpose.
- Misuse of sick leave is cause for termination of employment.
- For the purposes of this section, "immediate family" is defined as a spouse, partner, parent, child, sibling, grandparent or any other relatives permanently residing with the employee.

All leave should be entered into Frontline/AESOP and it is the staff members responsibility to enter the request for leave. When possible, a minimum of one week's notice should be given to your supervisor, in order to schedule and accommodate substitutions. When advanced notice is not possible, as in the case of emergency or illness, the staff should email BOTH the office AND Head of School AS SOON AS POSSIBLE with notification of their absence and day's plans for a substitute.

Employees must provide notice of absence from work due to illness each day of their absence. If an employee is absent for three (3) or more consecutive days due to illness or injury, a physician's statement must be provided verifying the illness and its beginning and end dates. When possible, such as in the event of foreseeable extended illnesses and planned medical procedures, advance notice of the use of sick leave should be given to the employee's supervisor at least five (5) days in advance.

Excessive tardiness, absenteeism, or an unauthorized absence may result in disciplinary action, up to and including termination of employment.

Notice of leave used will be provided to the Head of School on a weekly report generated by the Business Manager.

Unused sick leave may be rolled into an employee's emergency sick leave bank for the following school year. Employees may bank up to 180 days of emergency sick leave. An employee's emergency paid sick leave bank will also include any sick leave time transferred from the employees last place of employment. This leave can only be cashed out if the employee meets all requirements under WAC 392-136-020. This leave balance is eligible for transfer as sick leave when employment ends. .

Personal Leave

Unless otherwise provided for or as approved by the Head of School, COO or the Director of Operations and Finance, personal leave for regular employees shall be accrued as follows:

- Each employee is granted 5 days of personal leave (salaried positions) and 3 days of personal leave (hourly positions) per school year beginning September 1 to be available for use over the following twelve (12) months.
- Up to 32 hours (4 days) may be cashed out at the end of August for all salaried employees who remain active as of the last day of the school year at the current pay rate for a substitute teacher. No personal leave will be allowed to be rolled over for any employees to the following school year.

PROPERTY AND EQUIPMENT

Background

The COO and Director of Finance and Operations are responsible for ensuring that accurate inventories are maintained so that all assets are safeguarded.

SIA's Director of Operations and Finance is responsible for maintaining the equipment and all necessary asset inventories. All assets must be recorded both in the general ledger and in the inventory program. All property and equipment subject to SIA's Capitalization Policy must be tagged in the manner described below.

Upon receiving any property that qualifies as a fixed asset, the Director of Operations and Finance is responsible for recording the following into the inventory spreadsheet. The COO will review the spreadsheet periodically for accuracy.

- Inventory number as designated by SIA (use sequential numbers, no lettering)
- Asset name and description
- Classification (i.e. land, building, equipment, betterment, leasehold improvements, furniture, computer hardware and software)
- Serial number, model number, or other identification
- Whether title vests with SIA or a governmental agency
- Vendor name and acquisition date
- Location of the equipment
- Purchase date
- Purchase value
- Disposal date
- Disposal reason

Each item is also physically tagged in a visible area if necessary.

All government-furnished property and equipment is also recorded and tagged, with identification information indicating it has been acquired through a government contract.

No employee may use any of SIA property, equipment, material or supplies for personal use without the prior approval of the Head of School.

No item of property or equipment shall be removed from the premises without prior approval of the Head of School, COO, or Director of Operations.

All lease agreements on real property will be evidenced by a lease or sublease signed by the Head of School. The agreement will identify all the terms and conditions of the lease. Any real estate agreement to rent or sell will require a beneficial interest disclosure.

Capitalization Policy

The cost threshold for items purchased by SIA to capitalize is \$5,000.00. This allows items over this cost threshold to carry value over time, and not simply be expensed in Year 1. Items with an acquisition cost of less than \$5,000.00 or a useful life of less than one year are expensed in the year purchased.

The COO performs annual inventory audits, verifying and updating the data contained in the fixed asset inventory spreadsheet.

Disposal of Property and Equipment Policy

SIA has adopted standard disposition procedures for staff to follow. The requester fills out and signs the Asset Disposal Form, which identifies the asset and the reason for disposition. This form is submitted to the Director of Operations, who takes photos of the asset, determines the asset's book value and documents the condition of the asset. Disposal of any asset requires the approval of both the Director of Operations and Head of School.

Once approved for disposal, the dollar value of the disposed asset is recorded as a reduction in the general ledger. The disposed asset is also removed from the Excel fixed asset inventory spreadsheet. The treatment of any proceeds from the disposition, and the recognition of any gain or loss on sale of the disposed asset, is also recorded in the general ledger.

Small and Attractive Assets:

Are defined as assets that are (1) usable outside of the school, (2) cost at least \$300, and (3) would have value if taken from the school. Every effort will be made to safeguard these assets from being stolen, including safe storage, and reviewing inventory levels at least annually.

RECORDS RETENTION

The Laws

RCW 40.14.070

Records Retention Policy

All confidential paper records shall be maintained in locked facilities on school or home office premises.

The following table provides the minimum requirements for records retention, as mandated by the Washington state statute RCW 40.14.070.

Item	Retention Period
Bank Statements & Reconciliations	7 Years
Cancelled Checks (Important Payments - purchases of property, tax payments, large or significant contracts)	Permanent
Cancelled Checks (Ordinary)	7 Years
Cash Books	Permanent
Cash Receipts and Disbursements	7 Years
Construction Documents	Permanent
Contracts and Leases (Current)	Permanent
Contracts and Leases (Expired)	7 Years
Corporate - Articles of Incorporation & By Laws	Permanent
Corporate - Certificate of Incorporation and Related Legal or Government Documents	Permanent
Corporate - Minutes of Board & Committee Meetings, etc.	Permanent
Correspondence (General)	3 Years
Correspondence (Legal / Important)	Permanent
Duplicate Bank Deposit Slips	3 Years
Email	5 Years
Employee Assignments and Garnishments	7 Years after term
Employee Benefit Plan Documents	7 Years after term
Employee Payroll Records	7 Years after term
Employee Payroll Reports (Federal, State or City Government)	7 Years after term
Employee Personnel Records (After Termination)	7 Years after term
Employee Personnel Records (Current)	Permanent
Employee Retirement & Pension Records	Permanent
Employee Timesheets	7 Years after term
Employee Workman's Compensation Documents	11 years
Employment Applications (Current Employees)	Permanent
Employment Applications (Other)	1 Year
Finance - Accounts Payable Ledgers and Schedules	7 Years
Finance - Accounts Receivable Ledgers and Schedules	7 Years
Finance - Audit Reports of Independent Accountants	Permanent
Finance - Chart of Accounts	Permanent
Finance - Depreciation Schedules	Permanent
Finance - Expense Analyses & Distribution Schedules	7 Years

Item	Retention Period
Finance - Financial Statements (including Trial Balances)	Permanent
Finance - Fixed Asset Records & Appraisals	Permanent
Finance - General Ledgers	Permanent
Finance - Subsidiary Ledgers	Permanent
Finance - Tax Return Worksheets	7 Years
Finance - Tax Returns	Permanent
Finance - Uncollectible Accounts & Write-Offs	7 Years
Finance - W-2 / W-4 / 1099 Forms, etc.	7 Years
Grant Inquiries	7 Years
Insurance - Accident Reports and Claims (Current Cases)	Permanent
Insurance - Accident Reports and Claims (Settled Cases)	Permanent
Insurance - Policies (Current)	Permanent
Insurance - Policies (Expired)	Permanent
Inventories	7 Years
Invoices from Vendors	7 Years
Invoices to Customers	7 Years
Notes Receivable Ledgers	7 Years
Paid Bills & Vouchers	7 Years
Patents & Related Papers	Permanent
Physical Inventory Tags	7 Years
Property Appraisals	Permanent
Property Documents - Deeds, Mortgages, etc.	Permanent
Stock and Bond Certificates (Cancelled)	7 Years
Stock and Bond Records	Permanent
Vendor Payment Request Forms & Supporting Documents	7 Years
Voucher Registers & Schedules	7 Years

Originals of the following corporate documents are maintained either electronically or in paper form, depending on the original document:

- b. Charter and all related amendments
- c. Minutes of the Board of Directors and subcommittees
- d. Banking agreements
- e. Leases
- f. Insurance policies
- g. Vendor invoices
- h. Grant and contract agreements
- a. Fixed asset inventory list

Records Destruction Policy

The destruction of confidential school records will be authorized by the Head of School, CFO or COO. Should the Head of School, CFO or COO be unable to provide authorization, destruction will be stayed pending review and final determination.

If any litigation, claim, or audit is started before the expiration of the designated retention period, the records shall be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.

Once school records have reached the conclusion of their retention period according to the Records Retention Policy, the office of origin will request authorization from the Head of School for their destruction.

SIA will arrange for the safe and secure destruction of confidential records. Destruction methods will not permit recovery, reconstruction and/or future use of confidential information. An overview of these methods follows.

Paper records containing confidential information should be shredded and/or pulped, not simply thrown out with other classes of records or with miscellaneous trash.

Electronic or machine-readable records containing confidential information require a two-step process for assured, confidential destruction. Deletion of the contents of digital files and emptying of the desktop "trash" or "waste basket" is the first step. It must be kept in mind, however, that reconstruction and restoration of "deleted" files are quite possible in the hands of computer specialists. With regard to records stored on a "hard drive," it is recommended that commercially available software applications be utilized to remove all data from the storage device. When properly applied, these tools prevent the reconstruction of any data formerly stored on the hard drive. With regard to floppy disks and back-up tapes, it is recommended that these storage devices be physically destroyed.

A destruction record exists to track the destruction of any and all documents. This inventory describes and documents those records, in all formats, authorized for destruction, as well as the date, agent, and method of destruction. The destruction record itself shall not contain confidential information. The destruction record may be retained in paper, electronic, or other formats.

FRAUD AND MISAPPROPRIATION

SIA has implemented internal controls and segregation of duties possible based on the staffing structure and available resources. SIA recognizes that some instances can occur where fraud appears to have occurred while in reality there was none. Thus while SIA will not tolerate any fraud or suspected fraud involving employees, officers or Directors, as well as members, vendors, consultants, contractors, funding sources and/or any other parties with a business relationship with SIA – the possibility of the appearance of fraud will be considered to protect innocent employees. Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship with SIA.

The Head of School and Board of Directors are responsible for the detection and prevention of fraud, misappropriations, and other irregularities. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to their injury. The Head of School and each board member will be familiar with the types of improprieties that might occur within

their area of responsibility and be alert for any indication of irregularity.

Any fraud that is detected or suspected must be reported immediately to the Board of Directors and they will take necessary actions.

Actions Constituting Fraud

The terms fraud, defalcation, misappropriation, and other fiscal irregularities refer to, but are not limited to:

- Any dishonest or fraudulent act
- Forgery or alteration of any document or account belonging to SIA
- Forgery or alteration of a check, bank draft, or any other financial document
- Misappropriation of funds, supplies, equipment, or other assets of SIA
- Impropriety in the handling or reporting of money or financial transactions
- Disclosing confidential and proprietary information to outside parties
- Accepting or seeking anything of material value from contractors, vendors, or persons providing goods or services SIA
- Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment
- Any similar or related irregularity

Investigation Responsibilities

The Board Chairperson has the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. The Board of Directors may utilize whatever internal and/or external resources it considers necessary in conducting an investigation. If an investigation substantiates that fraudulent activities have occurred, the Board of Directors will issue reports to appropriate designated personnel.

Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with legal counsel and senior management, as will final dispositions of the case.

Confidentiality

The Board of Directors will treat all information received confidentially. Any employee who suspects dishonest or fraudulent activity will notify the Board Chair immediately and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act.

Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect SIA from potential civil liability.

Authority for Investigation of Suspected Fraud

Members of the Board of Directors will have:

1. Free and unrestricted access to all SIA's records and premises; and
2. The authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who may use or have custody of any such items or facilities when it is within the scope of their investigations.

Reporting Procedures

An employee who discovers or suspects fraudulent activity will contact the Chairperson of the Board of Directors immediately. The employee or other complainant may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual(s), their attorney or representative(s), or any other inquirer should be directed to the Finance Committee or legal counsel. No information concerning the status of an investigation will be given out. The proper response to any inquiry is, "I am not at liberty to discuss this matter." Under no circumstances should any reference be made to "the allegation," "the crime," "the fraud," "the forgery," "the misappropriation," or any other specific reference.

The reporting individual should be informed of the following:

1. Do not contact the suspected individual in an effort to determine facts or demand restitution.
2. Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the appointed legal counsel or the Board of Directors.

WHISTLEBLOWER POLICY

SIA requires employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of SIA are expected to practice honesty and integrity in fulfilling their responsibilities and are expected to comply with all applicable laws and regulations.

It is the responsibility of all employees to report violations of ethics or conduct or suspected violations in accordance with this Whistleblower Policy.

All whistleblower complaints will be reported to the Board.

No employee who in good faith reports a violation shall suffer harassment, retaliation, or adverse employment consequences. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower

Policy is intended to encourage and enable employees and others to raise serious concerns within SIA prior to seeking resolution outside SIA.

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

The Head of School will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.



EMPLOYEE HANDBOOK

2023-2024

End of SY Edits Copy

Spokane International Academy

EMPLOYEE HANDBOOK ACKNOWLEDGMENT

I acknowledge that on the date indicated below, I received a copy of the Spokane International Academy employee handbook. I have been asked to read and familiarize myself with its contents.

I also acknowledge this handbook is intended to provide general guidance only and does not constitute a contractual commitment (expressed or implied) between Spokane International Academy and any or all of its employees, nor does it contain promises of specific treatment in specific situations. I also understand that Spokane International Academy may change information contained in this handbook and that management reserves the right to change any and all such plans, policies, or procedures, in whole or in part, at any time, with or without notice. **I understand that my employment at Spokane International Academy is at-will. I can terminate my employment at any time with or without notice for any reason I think is appropriate. Similarly, Spokane International Academy can terminate my employment relationship at any time with or without notice for any reason Spokane International Academy believes is appropriate.** I understand that no supervisor or representative of Spokane International Academy, except for the Chief Executive Officer of the organization, has the authority to execute any agreement for employment or to make any agreement or promise that is contrary to the foregoing.

I understand the goal of a safe and productive work environment and acknowledge my responsibility toward that goal.

I also understand that all employee handbook amendments, revisions, and updates are maintained by Spokane International Academy. I agree to read all new amendments, revisions, and updates when notified by Spokane International Academy.

Employee's Signature and Date

Employee's Printed Name

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I. INTRODUCTION

The mission of Spokane International Academy is to empower 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.

As an employee of Spokane International Academy, you are receiving this handbook. Please read and become familiar with its contents. This handbook provides you with an overview of various aspects of the employer-employee relationship and allows us to administer benefits and guidelines in an equitable and consistent manner. It is not intended as a complete statement of your rights and responsibilities, nor is it a contract of employment. It is simply a summary of our current plans, policies, procedures, and benefits. Accordingly, we reserve the right to change any of these plans, policies, procedures, and/or benefits at any time, with or without notice. Our intention is to notify you, to the best of our abilities, as any changes are made.

It is the policy of Spokane International Academy that all employees are employed at the will of the organization for an indefinite period. Employees may resign from the organization at any time for any reason, and may be terminated by the organization at any time, for any reason, with or without notice.

Your handbook is not intended to replace direct, regular communication, but we feel it will be a readily available reference on many matters concerning your employment. We hope that after reading this handbook, you will better understand the work environment and the broad range of benefits offered to you as an employee.

Human Resources

SIA employs a Human Resources and Data Entry Specialist who works under the Chief Financial Officer (CFO) who also oversees all aspects of human resources. If you have questions related to human resources, benefits, or need to discuss something confidentially in terms of the practices at SIA, please contact the Human Resources team at (hr@spokaneintlacademy.org).

II. FAIR EMPLOYMENT PRACTICES

Equal Employment Opportunity

Spokane International Academy is committed to equal employment opportunity for all qualified job candidates and employees and expects that all employees support diversity in the workplace.

Spokane International Academy is an equal opportunity employer and does not discriminate against otherwise qualified applicants in any programs or activities on the basis of age, sex, race, creed, religion, color, national origin, honorably discharged veteran or military status, sexual orientation, gender expression, gender identity, the presence of any sensory, mental, or physical disability, or the use of a trained dog guide or service animal and provides equal access to the Boy Scouts of America and other designated youth groups. The following employee has been designated to handle questions and complaints of alleged discrimination: Civil Rights, Title IX, and Section 504 Coordinator: Jacqueline Pariseau, 509-209-8730, pariseau@spokaneintlacademy.org;

Address: 777 E Magnesium Rd. Spokane, WA 99208. Persons who may need some accommodation in the hiring process should contact the Human Resources Office at (509)-209-8730.

This policy applies to all terms and conditions of employment, including recruiting, hiring, placement, promotion, termination, layoff, recall, transfer, leaves of absence, compensation, and training.

For information regarding the organization's policies for addressing complaints of harassment, please refer to the organization's Harassment policy below. Please also review our policies on Reasonable Accommodation if you need accommodations for a disability or your religious beliefs.

This EEO policy governs all aspects of employment, including selection, job assignment, compensation, discipline, termination, and access to benefits and training.

Any employees with questions or concerns about any type of discrimination in the workplace are encouraged to bring these issues to the attention of the CFO or the Spokane International Academy leadership team, who will report any such notices to the Board of Directors. Employees can raise concerns and make reports without fear of reprisal, harassment, intimidation, threats, coercion or discrimination because they: (1) file a complaint with the organization or with federal, state, or local agencies; (2) assist or participate in any investigation, hearing, or any other activity related to the administration of any federal, state, or local equal employment opportunity statute; (3) oppose any act or practice made unlawful by federal, state, or local law requiring equal employment opportunity; or (4) exercise any other employment right protected by federal, state, or local law or its implementing regulations. Any concerns about retaliation must be promptly reported.

- **Reasonable Accommodation – Disability:** Spokane International Academy recognizes that employees with physical or mental conditions that significantly limit their major life activities may need reasonable accommodations to enable them to perform their essential job functions. Any employee who believes that he or she needs reasonable accommodation should notify the Spokane International Academy leadership team. Although the need for accommodation is determined on a case-by-case basis, generally Spokane International Academy and the employee

engage in an interactive process. This process may require input from the employee's healthcare provider to confirm the existence of a disability and its limitations in the workplace and to explore reasonable accommodations. The employee has an obligation to cooperate with the organization in this process, which may include authorizing the organization to communicate with the employee's healthcare provider concerning the employee's condition, its limitations, and possible accommodations.

- **Reasonable Accommodation – Religion:** Spokane International Academy will make reasonable accommodation for employees' religious beliefs. An employee should share any suggestions about how we might accommodate his or her religion. The Spokane International Academy leadership team will explore available, reasonable accommodations with the employee's supervisor.

Nepotism

Spokane International Academy permits the employment of qualified relatives of employees, of the employee's household or immediate family as long as such employment does not, in the opinion of Spokane International Academy, create actual conflicts of interest. For purposes of this policy, "qualified relative" is defined as a spouse, child, parent, sibling, grandparent, grandchild, aunt, uncle, first cousin, corresponding in-law, "step" relation, or any member of the employee's household. Spokane International Academy will use sound judgment in the placement of related employees in accordance with the following guidelines:

Individuals who are related by blood, marriage, or reside in the same household are permitted to work in the same department, provided no direct reporting or supervisor to subordinate relationship exists. That is, no employee is permitted to work within "the chain of command" when one relative's work responsibilities, salary, hours, career progress, benefits, or other terms and conditions of employment could be influenced by the other relative.

Related employees may have no influence over the wages, hours, benefits, career progress and other terms and conditions of the other related staff members.

Employees who marry while employed, or become part of the same household are treated in accordance with these guidelines. That is, if in the opinion of Spokane International Academy a conflict arises as a result of the relationship, one of the employees may be transferred at the earliest practicable time.

Harassment Free Workplace

Workplace harassment will not be tolerated. This includes harassment on the basis of an employee's race, color, creed, religion, sex (including pregnancy, childbirth, or related medical conditions), age, national origin, citizenship, marital status, veteran or military status, medical condition, sensory, physical

or mental disability (including HIV status or use of a service animal), genetic information, sexual orientation (including gender identity), political ideology, whistleblower actions, or any other factor protected by local, state, or federal law. Harassment is a form of discrimination and is an "unlawful employment practice" under Title VII of the 1964 Civil Rights Act. Prohibited harassment includes all derogatory comments about protected groups or individuals. Examples include, but are not limited to:

- Written or verbal comments
- Unfounded assumptions
- Jokes and pranks
- Physical contact
- Cartoons, pictures, posters
- Innuendoes and gestures

Harassment also includes activities that are derogatory on the basis of an employee's protected class membership and any negative actions based on an employee's participation in activities identified with or promoting the activities of the protected group. Spokane International Academy takes harassment and related misconduct seriously, and this policy prohibits harassing conduct even if that conduct does not rise to the level of a violation of law.

Sexual harassment is harassment that is unwelcome and sexual in nature. It includes unwelcome sexual advances, requests for sexual favors, graphic verbal or written comments about an individual's sex life or body, sexually degrading words used to describe an individual, or other visual, verbal, or physical conduct of a sexual nature. It also includes harassment based on a person's gender, including pregnancy, childbirth, and related medical conditions. Sexual harassment may also include excessive, one-sided romantic advances, such as requests for dates, love notes, gifts, phone calls, and e-mails. The *recipient* of the action defines an "unwelcome advance," and such definitions must be respected by all individuals affiliated with Spokane International Academy.

Employees are strongly encouraged to report concerns about unwelcome behavior before the situation becomes severe. Spokane International Academy aims to stop behaviors before they rise to the level of sexual harassment or discrimination. If you believe you are being harassed by fellow employees or others, promptly notify your immediate supervisor. If your immediate supervisor is responsible for the harassment or discrimination, or if for any other reason you are uncomfortable discussing the matter with your supervisor, you should report the matter directly to the Head of School or other member of the leadership team as soon as possible.

All employees should be confident that complaints of harassment or discrimination will be promptly and adequately investigated and will be kept confidential except for disclosure reasonably required by the investigation. After the investigation has been completed, prompt and effective corrective action will be taken against anyone found to have violated this policy. Corrective action in each case will depend upon the gravity and circumstances of the offense, and may include termination of employment. Spokane International Academy will also take whatever action is determined necessary to prevent an offense from being repeated. Spokane International Academy expressly prohibits any retaliation against any employee who, in good faith, makes complaints or who provides information about possible violations of this policy. Any individual who feels that he or she has been retaliated against for bringing forward a complaint or participating in an investigation should promptly notify the Spokane International Academy leadership team.

III. EMPLOYMENT

Employee Orientation

Spokane International Academy is a collaborative organization whose employees work across functional areas toward the accomplishment of organization goals. As a new employee, formal orientation will include completion of all new hire paperwork and an explanation of the employee benefits package and handbook. Informal orientation will include introductions to key stakeholders related to your position's responsibilities and meetings and work with the Spokane International Academy team. Any additional or specific questions you may have regarding your role, employment, benefits, or the handbook may be addressed to your supervisor or Human Resources.

For the 2023-24 school year, employee contract hours will be 7:30 am - 4:00 pm. For a complete, up to date yearly calendar, see www.spokaneintlacademy.org

Employment-at-Will

Spokane International Academy is an "at-will" employer. Employees may resign from the organization at any time, for any reason, and may be terminated by the organization at any time, for any reason, and with or without notice.

Background and Reference Checks

The School will obtain and retain copies of fingerprint and background checks (record checks) through the Washington state patrol criminal identification system under RCW 43.43.830 through 43.43.834, 10.97.030, and 10.97.050, and through the federal bureau of investigation before hiring an employee or allowing contractors on school premises when the employee, board member, or contractor will have unsupervised access to children. This shall be an ongoing requirement; background checks are renewed every year and fingerprinting will be renewed every two years to determine whether conduct has occurred post-employment.

If the employee or contractor has had a record check within the previous two years, the school may rely on the information contained in OSPI's record check database to satisfy this requirement. When necessary, applicants may be employed on a conditional basis pending completion of the record check(s).

SIA will conduct background checks on all employees by utilizing the Washington Access to Criminal History (WATCH) program. Access to a digital form will be shared with each employee, and the

information provided on this form will be entered directly into the WATCH program in order to complete the background check. A copy of the results of the background check will be maintained by the Human Resources department.

Employees can complete this fingerprint requirement by making an appointment at the ESD101 or Whitworth University. Spokane International Academy will also host a fingerprinting opportunity for current employees in partnership with Whitworth University during the August professional development days before school starts. New employees are responsible for covering the cost of initial fingerprinting when starting out as an employee. Spokane International Academy will then reimburse employees for updating the fingerprints every two years. A reimbursement will be issued once the employee submits a receipt and signed reimbursement form. If completed during the August Professional Development days through Whitworth, SIA will pay the cost directly.

Each year SIA will conduct record checks on volunteers using the Washington Access to Criminal History (WATCH) program before the volunteer is allowed to have unsupervised access to children at the school, or during school sponsored or affiliated events. A copy of the results of the check shall be maintained by the school. Volunteers can complete this process using the form on our website.

Employment verification: Spokane International Academy will verify previous employment listed by the applicant, including dates employed, position(s) held, reasons for departure, eligibility for rehire, and performance information. All teaching experience must be verified with a Verification of Experience form to confirm placement on our salary schedule.

Education verification: Spokane International Academy or an outside firm will verify education listed by the applicant, including dates attended, major(s), and degree(s) earned. All certificated staff must provide the Human Resources department with official transcripts for any degree(s) earned. Any other education such as clock hours must be verified with documentation.

Classifications

It is vital that both employment classifications and exempt/nonexempt status are correctly identified for each position in the organization. The following table defines the employment classifications for Spokane International Academy:

CLASSIFICATION	DEFINITION
Regular Full-Time	<ul style="list-style-type: none"> ● Regularly scheduled to work 40 or more hours per week ● Eligible for all benefits
Regular Part-Time	<ul style="list-style-type: none"> ● Generally scheduled to regularly work 30 to 40 hours per week

	<ul style="list-style-type: none"> • Eligible for all benefits if anticipated to work at least 630 hours in a school year
Temporary	<ul style="list-style-type: none"> • Work a specified time frame • Work normally does not exceed six consecutive months • Eligible for all benefits if anticipated to work at least 630 hours in a school year

Exempt and Nonexempt Status

Exempt and nonexempt employment status is defined under the Fair Labor Standards Act (FLSA) and applicable state law and is based on the nature of the work and the job responsibilities of each position. Each position at Spokane International Academy is classified as Exempt or Nonexempt.

- **Exempt Employees:** Those who are not required to be paid overtime under the Fair Labor Standards Act because their positions are classified as executive, administrative, professional, outside sales, or other applicable exemptions.
- **Nonexempt Employees:** Those who are required to be paid overtime for all hours worked in excess of 40 in a workweek under the Fair Labor Standards Act and state law

Spokane International Academy adheres to the federal and state regulations that require exempt employees to be paid on a salary basis. Spokane International Academy continues an exempt employee’s salary during workweeks while the exempt employee is on jury or witness duty or temporary military leave, as long as the exempt employee is still providing services to the organization during part of those workweeks. Spokane International Academy also limits the use of unpaid disciplinary suspensions for exempt employees to full days, and to those circumstances allowed by the salary basis regulations. Exempt employees who are FMLA eligible may have their salaries reduced during workweeks in which they take unpaid FMLA leave, whether in full or partial-day increments.

Any exempt employees who believe that improper deductions have been made from their salaries should bring their concerns to the attention of the Spokane International Academy business department. Such concerns should be shared as soon as they are discovered. The business department will investigate the concerns promptly. If improper deductions were made from salaries, Spokane International Academy will reimburse the employees for any improper deductions. Contact your supervisor with any questions about your position status.

Immigration and Employment Eligibility

In compliance with the Immigration Reform and Control Act of 1986, Spokane International Academy will hire only those individuals who are authorized to work in the United States. All employees will be required to submit documentary proof of their identities and employment authorizations. Employees will also be required to complete and sign the U.S. Citizenship and Immigration Services' form I-9. Form I-9 requires employees to attest that they are authorized to work in the job for which they are hired and that the documents submitted are genuine.

If an employee is authorized to work in this country for a limited period of time, the employee must submit proof of continued employment eligibility and sign another I-9 form before the expiration of the initial period in order to remain employed by Spokane International Academy.

Outside Employment

An employee may hold a job with another entity, as long as the outside employment does not create a conflict of interest, and the employee satisfactorily performs his or her job responsibilities with Spokane International Academy. All employees will be judged by the same performance standards and will be subject to Spokane International Academy's scheduling demands and the full performance of their role responsibilities, regardless of any existing outside work requirements.

In accepting outside employment, each employee must avoid any situation that will:

- Adversely impact performance on the job, such as being too tired to perform effectively or being unable to devote required time and effort to Spokane International Academy. Spokane International Academy exempt employees understand that their position may require greater than 40 hours per week on a frequent basis and substantial outside commitments may interfere in such roles.
- Include working in any capacity for an employer offering goods or services that compete with those offered by Spokane International Academy.
- Be or give the appearance of being a conflict of interest.
- Require responding to telephone, fax, e-mail, or other correspondence during Spokane International Academy's regular working hours.

If Spokane International Academy determines that an employee's outside work creates a conflict of interest and/or interferes with performance or the ability to meet the requirements of Spokane International Academy as they are modified from time to time, the employee may be asked to terminate the outside employment if he or she wishes to remain with Spokane International Academy. Outside employment will present a conflict of interest if it has an adverse impact on Spokane International Academy, as determined solely by Spokane International Academy.

Volunteer Work

Spokane International Academy is a mission-driven organization and as such, is happy to support school- and community-related volunteer work. All conditions noted under Outside Employment apply equally to volunteer opportunities; however, employees are welcome to present volunteer opportunities to the Spokane International Academy leadership team for consideration should an interesting opportunity be available. As a rule of thumb, volunteer work must not reduce the amount of time an employee devotes to Spokane International Academy. Volunteer work will present a conflict of interest if it has an adverse impact on Spokane International Academy, as determined solely by Spokane International Academy.

Personnel Records

Your personnel files contain information about your employment, such as your employment application and performance reviews. Spokane International Academy generally regards these files as confidential and limits access to such information. I-9 documents are kept separate from general employment records and are available to others only in very limited circumstances. Please contact the Spokane International Academy leadership team if you would like to review the information in your file. If you disagree with anything in your file, you may add a statement reflecting your disagreement.

Verification of Employment

If we are asked to provide a reference for an employee, we will limit it to the following:

- Position(s) held
- Dates of employment

We will not release any other information concerning employment with us unless the request is in writing and is authorized by the employee. Spokane International Academy may also require that the employee sign a written release before any information is provided.

Updating Personal Information

Personal information should always be kept up-to-date as it can have an effect on your personal tax status, filings, and employment records. Please make sure the following information is accurate:

- Name, address, and/or home telephone number
- Marital status change: you may need to update your W-4 form and health benefit enrollment forms
- Change in your designated beneficiary

- Newly eligible dependent children: they must be enrolled within 31 days to receive health benefits

Professional Development

Spokane International Academy is committed to supporting the professional growth and development of its staff and will offer frequent, relevant "in house" development opportunities. Additional, outside resources can be proposed to the leadership team, and will be considered on a case-by-case, limited basis.

SIA staff commit to attending training in August prior to the school year starting. This period is the week prior to the beginning of the school year and is considered as part of the offered contract of employment. This training period will include all state mandated training in areas such as, but not limited to, McKinney-Vento, Civil Rights, etc.

Offer Letters (Renewal and Nonrenewal)

All new employees are given an initial offer letter as a term of employment. The offer letter will clearly identify: term of employment, anticipated position and pre-requirements for qualifying for work.

- **Non-Renewal of Employment:** At the time designated by Spokane International Academy, a supervisor may recommend Non-Renewal of employment, effective at the end of the current school year. The reasons for non-renewal cannot be based on an employee's exercise of Constitutional rights, or based unlawfully on an employee's race, color, religion, sex, national origin, disability, or age. Reasons for a recommendation of Non-Renewal must be based on one of the following:
 - Deficiencies pointed out in observation reports, appraisals or evaluations, supplemental memoranda, or other communication.
 - Failure to fulfill duties or responsibilities. Incompetency or inefficiency in the performance of required or assigned duties.
 - Inability to maintain discipline in the classroom or at assigned school-related functions.
 - Insubordination or failure to comply with official directives.
 - Failure to comply with policies or administrative regulations.
 - Conducting personal business during school hours when it results in neglect of duties.
 - Reduction in Force (RIF) because of financial exigency or program change.
 - Drunkenness or excessive use of alcoholic beverages; illegal use of drugs, hallucinogens, or other substances.
 - The possession, use, or being under the influence of alcohol, alcoholic beverages, or drugs and narcotics while on school property, working in the scope of the employee's duties, or attending any school or school-sponsored activity.
 - Conviction of a felony or any crime involving moral turpitude.

- Failure by an employee to report his or her indictment, conviction, or deferred adjudication for any felony or any crime involving moral turpitude as required by policy.
- Failure to meet the Spokane International Academy's standards of professional conduct.
- Failure to comply with reasonable requirements regarding advanced coursework or professional improvement and growth.
- Disability, not otherwise protected by law, which impairs performance of required duties.
- Immorality, which is conduct the SCHOOL determines, is not in conformity with the accepted moral standards of the community.
 - Immorality is not confined to sexual matters, but includes conduct inconsistent with rectitude, or indicative of corruption, indecency, or depravity.
- Any activity, school-connected or otherwise, because of the publicity given it, or knowledge of it among students, faculty, community, impairs or diminishes the employee's effectiveness in the Spokane International Academy.
- Reasons specified in individual employment offer letters reflecting special conditions of employment such as but not limited to failure to fulfill requirements for certification.
- Failure to maintain an effective working relationship, or maintain good rapport, with parents, the community, or colleagues.
- A significant lack of student progress.
- Assault on an employee or student.
- Falsification of records or other documents related to the Spokane International Academy's activities.
- Falsification of required information on an employment application.
- Misrepresentation of facts to a supervisor.
- Any attempt to encourage or coerce a child to withhold information from the child's parent.
- Exhausting their leave balance and accessing too many days of unpaid leave.

Assurance Letter/Letter of Intent for Continued Employment

Assurance letters/letters of intent will be issued by May 15th. Letters are due back to admin staff on a date designated at the time of issuance. Letters will include upcoming school year information and reflect any changes in employment relationship/job function.

Exit Interviews

In a termination or voluntary resignation situation, Spokane International Academy management may conduct an exit interview to discuss an employee's reasons for leaving and any other impressions that the employee may have about Spokane International Academy. During the exit interview, employees can provide insights into areas for improvement that Spokane International Academy can make. Every attempt will be made to keep all information confidential.

Termination

If you resign, it is important to:

- **Notify your supervisor and the HR Director (hr@spokaneintlacademy.org) immediately either via email, or letter, that clearly states the resignation date and reason.**
- It is preferred that employees provide notice of two weeks whenever possible.
- Provide SIA with current contact information so any payroll documents or communications will be sent to your most up to date address. You will also need to update contact information in DRS and SEBB.

It should be noted that:

- Your final paycheck will be processed with the normal pay schedule.
- Health benefits extend to the last day of the month in which your employment ended.
- Long-Term Disability coverage ends on the last day of the month in which your employment is terminated.
- All property belonging to Spokane International Academy must be returned promptly. Failure to return school property will result in a payroll deduction to compensate the school for the loss.
- You will be eligible for COBRA benefits and the State Employee Benefits Board (SEBB) will ensure you receive information on how to access those benefits.

IV. COMPENSATION

Pay Practices

Our objective is to pay fair and reasonable wages to all employees in accordance with their job knowledge, quality and quantity of work performed, dependability, cooperation and job responsibility. Your pay is determined by several factors, such as job responsibilities, performance, and market rate for jobs requiring similar experience, training and skills.

Each employee's hourly wage or annual salary will be reviewed at least once each year. The employee's review date will usually be conducted on or about the end of the school or fiscal year. Such reviews may be conducted more frequently for a newly created position, or based on a recent promotion.

Salary schedules for classified and certificated staff are subject to change without notice, but are available on request from employees.

Every effort is made to avoid errors in your paycheck. Employees who believe an error has been made should notify school leadership and the finance team immediately. They will take steps to research the problem and endeavor to make any necessary corrections by the next regular pay day.

Pay Days

Spokane International Academy's pay frequency (pay period) is once monthly. If you are being paid on an hourly basis, your paycheck will reflect your salary assignment that will be annualized and paid in equal payments plus any adjustments needed based on your monthly timesheet. Timesheets will include hours worked from the 1st to the 31st. If you are being paid on a salaried basis, your salary will be annualized and paid in equal payments each pay period.

The workweek is from Monday to Friday. Paydays are the last business day of each month. However, if the payday falls on a holiday, you will be paid on the last business day preceding the holiday. See dates for paydays for the 2023-2024 school year below:

September 29 th	March 29th
October 31 st	April 30th
November 30 th	May 31st
December 29 th	June 28th
January 31 st	July 31st
February 29 th	August 30th

Time Sheets (hourly employees only)

For hourly employees, time sheets are Spokane International Academy's way of keeping track of actual hours worked so that you will be paid correctly. Your responsibility is to:

- Fill out your timesheet, indicating hours worked
- Review your timesheet
- Obtain your supervisor's approval
- Return it to his or her supervisor no later than the 1st of each month

All hourly employees will be issued a duty roster that shows the employees expected work schedule for the year. This schedule will be used to calculate a monthly base amount for each hourly employee from September to August. Each month the payroll department will collect the prior month's timesheets and balance the worked hours to the expected hours (Duty Roster). If the employee works less or more hours than expected an adjustment will be made thru payroll.

Payroll Deductions

Two kinds of deductions are made from your earnings:

- Those required by law, including federal and, where applicable, state withholding taxes, Social Security/Medicare taxes (an amount determined each year and matched equally by Spokane International Academy), and, by court order, garnishments/wage levies as required in the settlement of certain legal matters.
- Those authorized by you, such as contributory benefit plans, insurance, charitable donations, etc.

Automatic Payroll Deposit (Direct Deposit)

As a service to you, we have implemented a system whereby payroll checks may be automatically deposited into your bank account(s). You may have all or part of your check directly deposited into your bank account(s). A paycheck stub will still be prepared for you, indicating the amount of the deposit(s) and will be accessed online. You will not receive a paper copy of your paycheck stub unless requested. The direct deposit service can be arranged through the Spokane International Academy payroll process. Please contact hr@spokaneintlacademy.org if you have additional questions.

Overtime Pay

Fluctuations in Spokane International Academy's work schedule may require your supervisor to ask you to work overtime for after school tutoring, Back-to-School Night, Parent-Teacher Conferences, and other school events.

- **Nonexempt Employees:** Nonexempt employees who are eligible for overtime pay, according to the Fair Labor Standards Act (FLSA) or their state's law, will be paid at one and one-half times their regular hourly rate for hours worked in excess of 40 in a defined work week. Holiday, sick leave and vacation hours will not be considered time worked for purposes of calculating overtime pay. In all cases, supervisor approval is required to be compensated for overtime work completed. This approval can be sought by obtaining a written approval of overtime from your supervisor and attaching it to that month's timesheet.
- **Exempt Employees:** Exempt employees are generally professional positions and such roles often require employees to work more than 40 hours in a given week. Compensation for this expectation is included in an exempt employee's salary rate and such employees are not eligible for overtime by law and will not be paid for overtime. Exempt employees are expected to work the hours necessary to perform their job duties.

Your cooperation in adjusting to changes in your work hours due to fluctuating work requirements is appreciated. Any request you may have for an adjustment to your regular or overtime work schedule should be discussed with your supervisor. We reserve the right to establish different workweeks in different work groups.

Additional Compensation

Employees may be eligible from time to time to receive additional compensation for additional work. This may come in the form of stipend contracts for leading clubs, extended travel with students, teaching summer school, or other additional work. The amount paid on a stipend contract for certificated staff will be based on an hourly rate for the work being asked to do and established on a separate stipend schedule. Classified staff will be compensated in alignment with their hourly rate and overtime rules stated previously. All employees will be paid throughout the duration of the activity.

Clock Hours

To maintain their certification, educators are required by law to complete continuing education credits throughout their career. These credits are offered through “clock hours,” which are units of credit assigned to educators at a professional development or training event. Clock hour rules are available in [Chapter 181-85 WAC](#)

Below is the description of the process for approval of clock hours for training provided by SIA, or by an outside service provider. It is important to remember that teachers are ultimately responsible for submitting their own hours via the EDS platform and submitting copies of clock hour sheets to HR (hr@spokaneintlacademy.org) for documenting on their clock hour transcript. If teachers do not submit clock hour forms to HR, they will not be tracked on the transcript kept by SIA in the employee file.

1. Clock hour providers/trainers will submit an agenda/objectives sheet and pre-populated clock hour form 1125 to the Head of School for the clock hours committee to approve.
2. The committee will respond to the trainer, or employee, seeking approval via email confirming the approval.
3. Trainer will print off adequate copies of the approved form 1125 for staff to complete upon completion of training.
4. Trainer will provide a sign in sheet at the training for staff to document their attendance. Trainer will be responsible for submitting completed sign in sheet to Human Resources following the completion of the training.
5. Following the training, staff will complete an evaluation of the training and submit to the trainer. The trainer will use the evaluations for their own feedback, but will also either submit originals, or copies of the evaluations to Human Resources for filing.
6. Staff will be responsible for submitting the clock hour form 1125 to Human Resources (hr@spokaneintlacademy.org). Human Resources will enter these hours in a shared system and the staff member will be able to access a transcript online.
7. Staff will use hours documented on their transcript to complete the required submission on the EDS platform. (See OSPI’s guidance on this process at www.k12.wa.us)

Important to remember:

- Hours submitted only to EDS and not to SIA will not be reflected on your clock hours transcript.
- Employees are solely responsible for uploading hours to the EDS system
- Teachers/administrators are responsible for accruing 100 hours every 5 years in order to maintain their certificate. The only exception for this is for staff who have complete their National Boards which has a 10 year renewal timeline (please see OSPI’s guidance on

this process). This can be done via a collection of training, or by completing (4) WA Professional Growth Plans (PGP; each worth 25 hours) in 5 years.

- It is in your best interest to keep a copy of all clock hour forms you have completed in case the filing of clock hours at SIA is inconsistent with your records.
- **Staff may not list SIA as the “approved provider” for any unapproved activities.** Staff that do this do so at their own risk. Should their certificate renewal be audited, and found to contain fraudulent activities, they will be held solely responsible for falsely representing their experience.

Inclement Weather and Natural Disasters

Spokane International Academy will coincide with the decision of Spokane Public Schools regarding the closure of school for inclement weather. If there is a question about whether the facility will remain open, you should contact your supervisor via text or phone call in advance of your starting time.

If you are reluctant to drive in inclement weather, you are encouraged to carpool with others whose vehicles might be better equipped to handle the conditions, or to use public transportation. You are encouraged to make every effort to arrive at work on time whenever the facility is open. Employees who do not report to work when the facility is open must use paid vacation time or take an unpaid day. That said, Spokane International Academy strongly values employee personal safety and concerns should be discussed with the Spokane International Academy leadership team.

Spokane International Academy will utilize the emergency notification function of Bloomz, local news and radio stations and social media accounts to notify parents, students, and staff of any closures.

Make up days for school closures will be decided following the weather event. SIA builds snow make-up days into our calendar for this purpose.

Performance Evaluations

Spokane International Academy is committed to maintaining productive working relationships with all employees through frequent feedback on a formal and informal basis. Feedback includes knowing what is expected and how current performance is meeting the standards, goals, and expectations set.

The performance review process is designed to assist employees in their professional development by providing feedback on their performance, identifying areas for employee development and growth, and assisting in performance management. It is based on the underlying philosophy that employee engagement improves performance. Throughout the year, teachers will be evaluated using the Danielson Framework. Teachers will be required to produce growth goals at the beginning of the school year that will assist in their development. Teachers will have a minimum of two evaluations per school year, including a pre-conference, observation, and post-conference. More information and training will be provided throughout the year.

Spokane International Academy evaluations may also include confidential feedback from managers and other employees. The results of these evaluations will include both a celebration of an employee's strengths and a discussion of areas of growth and goals for the subsequent year.

Employees' Responsibility

Your career development depends on effective performance in your current job and taking the initiative to continue your growth.

A performance evaluation provides an opportunity for frank discussion about your job performance and goals. The value of the evaluation is directly related to a mutual understanding between you and your supervisor about your job. If you do not understand what is expected of you, be sure to ask questions until you do. Your annual goals and evaluations should reinforce your job description. At times, your job description may need alteration and this should be discussed with the Spokane International Academy leadership team. Job descriptions shall be kept in each employee's file for reference, especially for use in performance evaluation settings.

The performance review process requires employee participation. You may be asked to submit a self-evaluation of your performance to your supervisor. This will help to ensure that you have input into the performance evaluation process as you highlight your perception of your accomplishments and desires for future development. Performance evaluation is a cooperative process.

Management's Responsibility

Supervisors share the responsibility for staff development by setting expectations for performance and monitoring employee progress. Supervisors will typically conduct performance evaluations at least once per year. Supervisors will arrange an initial meeting to reach a mutual understanding of the responsibilities, duties, goals, and behaviors upon which your performance will be evaluated. The purpose of the formal evaluation is to review progress toward previously established goals, develop and discuss new goals, and determine individual career development. Frequent, ongoing feedback throughout the year is important for improved performance and growth.

You will be asked to sign the review form verifying that you participated in the evaluation and discussion. You will be encouraged to submit comments about the appraisal, which will become part of the record. If you disagree with the performance review, you may discuss the differences with your supervisor in an effort to reach a mutually satisfactory resolution.

Travel Time (hourly employees only)

Spokane International Academy compensates nonexempt employees for business travel. The following are some of the criteria that establish what is - and what is not - business travel. Check with your supervisor if you have any questions regarding travel time.

- Time spent in ordinary travel to and from work is not considered hours worked and is not paid.

- When travel to a temporary job site is required, such time may be paid if you are a nonexempt employee who is: (1) required to report to your regular office at the beginning or end of the day; (2) required to perform work for Spokane International Academy while traveling; or (3) required to drive an organization vehicle or transport other workers to a temporary job site.
- Exempt employees are not eligible for additional compensation for travel related to school business.

All employees who operate vehicles in connection with their employment with us must possess valid driver's licenses, insurance and may be asked to sign forms authorizing Spokane International Academy to examine their driving records.

Reimbursed Expenses

Employees are reimbursed monthly for pre-authorized school business related expenses. **All expenses must be supported with receipts (meals are based on a per diem rate) or approved documentation and the Spokane International Academy Reimbursement Form and MUST be pre-approved by your supervisor to be reimbursed.** Business expense forms can be obtained in the school office, or on the staff page of the website, and should be returned to the Business Manager.

Spokane International Academy recognizes that employees may be required to travel or incur other expenses from time to time to conduct business and to further the mission of this non-profit organization. The purpose of this Policy is to ensure that:

- Adequate cost controls are in place
- Travel and other expenditures are appropriate
- A uniform and consistent approach for the timely reimbursement of authorized expenses incurred by employees

It is the policy of Spokane International Academy to reimburse only reasonable and necessary expenses actually incurred by employees.

- **Qualification of Expenses:** When accruing business expenses, Spokane International Academy expects employees to:
 - Exercise discretion and good business judgment with respect to those expenses
 - Be cost conscious and spend Spokane International Academy's money as carefully and judiciously as the individual would spend his or her own funds.
 - Report expenses with supporting documentation

Expenses must be submitted within 30 days of the qualifying expense in order for the employee to receive reimbursement and will be paid at the end of that month.

Submission requirements are applicable to both employees seeking reimbursement for their expenditures, as well as those who have access to a Spokane International Academy credit card. Paying for expenses on a Spokane International Academy credit card shall not be used to circumvent these requirements.

Local Travel

For the purpose of this Policy, local travel shall be considered any travel within the Spokane region (i.e. close enough that an overnight stay is not included). In these instances, Spokane International Academy will reimburse employees for reasonable parking expenses incurred. Parking/speeding tickets will not be reimbursed.

Note: Miles traveled in excess of one's normal daily commute are tax deductible to the employee at rates determined by the IRS to the extent that they have not been reimbursed by the employer. Please keep note of all such miles traveled and be sure to include on your itemized personal income tax deductions!

Employees using their own vehicle for organization business must agree to maintain, at all times, automobile liability and property damage insurance covering the employee's own car and any other car that may be used in the conduct of his or her business. The Organization requires that third-party liability coverage should be a minimum of \$1,000,000, property damage coverage be a minimum of \$100,000, and reserves the right to see proof of such insurance.

Overnight Travel – Airfare/Transportation

Fares and hotels should be booked as soon as is reasonable after travel dates are confirmed. Spokane International Academy will pay for Coach-class tickets; any upgrades can be purchased by employees personally. Extraordinary ticket prices will be reviewed and may not be reimbursable. Hotel receipts must be submitted and reimbursement will be based on the federal GSA guidelines. (www.gsa.gov/travel/plan-book/per-diem-rates)

Other methods of travel (rail, personal vehicle mileage) will be 100% reimbursable to the degree they are cheaper than airfare to the same destination.

Spokane International Academy will reimburse employees for meals using per diem guidelines issued by the Federal GSA (www.gsa.gov/travel/plan-book/per-diem-rates). Whenever group meals are covered by a single individual, this individual should submit an itemized receipt listing all others included in the meal and the amount of their daily allowance to be allocated from each.

Additional Reminder

Spokane International Academy maintains a strict policy that expenses in any category that could be perceived as lavish or excessive will not be reimbursed, as such expenses are inappropriate for reimbursement by a nonprofit, charitable organization. Expenses that are not reimbursable include, but are not limited to:

- First class tickets, upgrades or excessive baggage fees

- Travel insurance
- Movies, entertainment, or liquor
- Overnight travel without prior approval

V. BENEFITS

Benefit Programs

Information about benefits coverage is available on the staff section of the school website. We may modify, add to, or eliminate any of the benefits described in this guide. Employees will be informed about all changes to their benefit package. *The official plan documents supersede this summary; please refer to them for more detailed information.*

Eligibility for Health Benefits

You are eligible for School Employee's Benefits Board (SEBB) if you are a regular employee who is regularly scheduled to work at least 630 hours per year. If the employee's first day of work is on or after September 1st, but no later than the first day of school, coverage begins on the first day of work OR if the employee's first day of work is any other date of the school year after the first day of school, coverage begins the first day of the month following the employee's first day of work.

Eligible dependents may also participate. These include the following:

- Your spouse
- Domestic partner (Affidavit of Domestic Partnership required)
- Dependent children under age 26 (unmarried and tax dependents of the subscriber)
- Disabled children may be eligible, regardless of age, if approved by the insurance organization

You may enroll dependents during your initial enrollment at your time of hire and their coverage will begin at the same time your coverage begins. If you do not enroll eligible dependents at the time of hire, you may enroll them during:

1. Open Enrollment, which begins in late October and ends in late November. The changes take effect January 1st each year, or;
2. Qualifying Events, examples of which include marriage/divorce, birth or adoption of a child, spouse's new coverage or loss of coverage through their employer, and others (please contact the Spokane International Academy leadership team if you believe you have or will have a qualifying event). When specified, you will need to provide proof of the qualifying event. Acceptance under this option is at the discretion of the insurance organization.

For more specific details about health care benefits, please refer to the benefits summary (or summaries) provided by your insurance provider(s).

If you choose to enroll in benefits and have premium payment responsibility, you will be charged the cost of these benefits through regular payroll deductions.

If you are eligible for SEBB benefits, you can waive (opt out of) your enrollment in SEBB medical coverage if you are enrolled in other employer-based group medical insurance, a TRICARE plan, or Medicare. If you waive SEBB medical coverage, you must still enroll in SEBB dental and vision coverage, basic life insurance, basic accidental death and dismemberment (AD&D) insurance, and basic long-term disability (LTD) insurance, as these are provided at no (or very low) cost to the employee.

Medical/Dental/Vision Benefits

You have a choice in selecting medical, dental and vision coverage for yourself and your dependents. The plans offered cover necessary services and supplies as outlined in the plan booklet. Please refer to the benefit summary for a description of each plan.

COBRA - Continuing Health Benefits

If your health benefits end due to a "qualifying event" for you and/or your dependent(s), you may continue the same coverage you had as an active employee for a period of time. The federal law that permits this extension of coverage is known as the Consolidated Omnibus Budget Reconciliation Act, commonly referred to as *COBRA*.

If you qualify, you and your dependents may choose COBRA coverage under our current organization health insurance plans. To preserve your rights under COBRA, you must submit notification within 60 days of a qualifying event (which may include a reduction in hours of work, divorce, employment termination, or a covered dependent ceasing to be a dependent). While you continue coverage under COBRA, your health benefits provide the same features of coverage as those for active employees.

Following is information about qualifying events and length of coverage:

Qualified Beneficiary	Qualifying Event	Length of Continuation
Employee and/or covered dependent(s)	<ul style="list-style-type: none"> Voluntary or involuntary termination of employment (except for gross misconduct), including retirement 	18 months 29 months if due to employee/dependent disability

	<ul style="list-style-type: none"> ● Reduction of hours 	
Covered dependent(s)	<ul style="list-style-type: none"> ● Death of employee ● Divorce or legal separation ● Dependent child ceases to qualify as a dependent under the plan (limiting age) ● Active employee becomes entitled to Medicare 	36 months

WA Cares Act

The WA Cares Act is an earned benefit designed to assist individuals in covering long term care expenses. Long term care expenses can be defined as any combination of costs related to services or support for an individual in need of long term care.

This may include professional care, training or support for family members (including spouses or domestic partners) who are caregivers, adaptive equipment (hearing aids, medicine reminders, etc.), home delivered meals, home and safety evaluations, living space modifications (such as wheelchair ramps), transportation, or professional out-of-home care. In order to qualify for these benefits, the individual in need of long term care must need help with 3 activities of daily living, such as bathing, dressing, eating, medication management.

The WA Cares Act is driven by worker (not employer) contributions, and is required for all Washington State employees who have not received an exemption from the Employment Security District. Starting in July 2023, premiums for all employees will be 0.58% of each paycheck unless they receive an exemption (see below).

Distributions from the program begin in July of 2026, with a set lifetime total benefit of \$36,500 which will be adjusted annually for inflation. To apply for these benefits or for an exemption, please see <https://wacaresfund.wa.gov/>.

In order to receive these benefits, you must meet certain contribution criteria. For the purposes of these criteria, you must work at least 500 hours a year (about 10 hours per week) in order for that year to be considered a full year of contribution:

- You must contribute at least 3 of the last 6 years of work at the time of applying for benefits in order to apply.

OR

- You must contribute for a total of 10 years (without a consecutive break in contribution of more than 5 years) in order to receive lifetime access to the benefit. You can apply at any time, regardless of recent contributions, once you meet this criteria. If you are not contributing for more than 5 years (for example, due to exemption or unemployment), the 10 year count resets.

OR

- Employees born before 1968 can earn 10% of the benefit amount for each year they contribute. Working for 1 year would earn them 10% of \$36,500, 2 years 20%, and so on.

In order to receive an exemption, you must contact the Employment Security District. See the table below for exemption criteria:

Permanent Exemption	Conditional Exemption
Veterans with service-connected disability rating of 70% or greater.	Workers who live out-of-state
	Workers with non-immigrant visas
	Spouses or registered domestic partners of an active-duty US Armed Forces member

You must provide Spokane International Academy with a letter from the Employment Security District confirming the exemption, and must notify your employer of the loss of conditional exemption status within 90 days if you no longer fall under one of the conditional exemption criteria.

Life Insurance and Accidental Death and Dismemberment (AD&D) Insurance

The SEBB Program provides basic life insurance and basic accidental death and dismemberment (AD&D) insurance at no cost to employees who are eligible for the employer contribution toward SEBB benefits. If eligible, you will automatically be enrolled in basic coverage, even if you waive medical coverage.

Other Supplemental Benefits

Under the SEBB program, employees who qualify for benefits are eligible for supplemental benefits such as Life Insurance, AD&D, Medical Flexible Spending Arrangements (FSA) and Dependent Care Assistance Program (DCAP). The employee is responsible for any additional costs associated with these supplemental benefits.

Retirement

School Employees Retirement System (SERS)

SERS became effective September 1, 2000 and has both a Plan 2 and a Plan 3. An individual establishes membership in the system by being employed as a classified employee of a school district or an educational service district.

- Beginning July 1, 2007 new SERS members and potential SERS members (substitutes) with no prior PERS Plan 2 service hired into eligible positions have 90 calendar days to choose between Plan 2 or Plan 3, or the employer defaults them into Plan 3.
- Effective August 1, 2009 new SERS members with a prior PERS Plan 2 are also given the 90-day plan choice option.

Plan 2 members can retire at age 65 with five years of service or at age 55 with 20 years of service. Retirement benefits for members who retire before age 65 are actuarially reduced. Plan 2 provides disability and survivor benefits.

Plan 3 members have a two-component benefit structure: a defined benefit component and a defined contribution component. Members are eligible for the defined benefit component at age 65 if they have:

- Ten service credit years; or
- Five service credit years, including 12 service credit months after attaining age 44; or
- Five service credit years by September 1, 2000, under Plan 2 and transferred to Plan 3.

Members are also eligible for the defined benefit component at or after age 55 if they have at least ten service credit years. Retirement benefits for members who retire before age 65 are actuarially reduced. Plan 3 provides disability and survivor benefits. Members who separate from employment, at or before the defined benefit eligibility date, have immediate access to the defined contribution component.

Teachers' Retirement System (TRS)

Beginning July 1, 2007, new and potential (substitute) TRS members hired into eligible positions have 90 calendar days to choose between Plan 2 or Plan 3, or the employer defaults them into Plan 3.

An individual establishes membership in the system by being employed as a teacher in the public schools. "Teacher" means any person who is qualified to teach and who is employed by a public school as an instructor, administrator or supervisor.

Plan 2 members can retire at age 65 with five years of service or at age 55 with 20 years of service. Retirement benefits for members who retire before age 65 are actuarially reduced. Plan 2 provides disability and survivor benefits.

Plan 3 members have a two-component benefit structure: a defined benefit component and a defined contribution component. Members are eligible for the defined benefit component at age 65 if they have:

- Ten service credit years; or
- Five service credit years, including 12 service credit months after attaining age 44; or
- Five service credit years by September 1, 2000, under Plan 2 and transferred to Plan 3.

Members are also eligible for the defined benefit component at or after age 55 if they have at least ten service credit years. Retirement benefits for members who retire before age 65 are actuarially reduced. Plan 3 provides disability and survivor benefits. Members who separate from employment, at or before the defined benefit eligibility date, have immediate access to the defined contribution component.

Eligibility

You are eligible to enroll in SERS/TRS on the date of your hire.

Employee Contributions

When you enroll, your membership choice is permanent. If you choose plan 2, contribution rates are adjusted every 2 years. If you choose plan 3, contribution rates are locked in once made and you are not able to change your rate unless you change employers. Your contributions come straight out of your paycheck before federal income taxes are withheld.

The IRS limits the annual dollar amount you can put into tax-deferred retirement plans. This dollar limit may change from one year to the next. The payroll system recognizes when you have reached the limit, and deductions will automatically stop.

Organization Contributions

Spokane International Academy will make an annual contribution to your account. The organization contribution amount may vary annually, but you will be given 60 days' notice of any changes. You qualify for the organization contribution if you are currently participating in the plan.

When Participation Ends

Your participation in SERS/TRS will end on the day you leave Spokane International Academy for any reason, including termination, retirement, and disability, or otherwise cease to be an eligible employee.

DRS Account & DRS After Termination/Resignation

For current or past employees, this account can always be accessed by you at drs.wa.gov, where you can monitor how these retirement funds are being managed and growing by setting up an account. This will continue to grow until your retirement age, when you can begin to receive your benefits if you have accumulated enough service credit to become a “vested” member (requirements differ by chosen plan). For exact rules, refer to drs.wa.gov. If you begin working for another organization that participates in Washington’s DRS programs, you will resume contributions into your existing account.

Your Beneficiary

When you enroll in SERS/TRS, you will name a beneficiary who will receive the vested balance of your plan account if you die. Your beneficiary can be anyone you want, but if you choose someone other than your spouse your spouse will have to sign a consent form. Beneficiary information can be entered or revised at any time through your DRS account (see above).

Workers' Compensation Insurance

If you are injured on the job or contract an occupational disease, you may be entitled to medical care and wage replacement (time-loss) benefits through the workers' compensation insurance provided by Spokane International Academy. A small portion of this premium may be paid by you through payroll deduction, as provided by state law.

If you suffer an on-the-job injury or become aware that you have contracted an occupational disease, you must notify the Spokane International Academy leadership team as soon as possible and complete an accident report.

Social Security/Medicare

As you are aware, the federal government requires you to contribute a portion of your wages to Social Security/Medicare, which should provide you with income and medical benefits when you retire or become disabled. This deduction is a percentage of your annual compensation, up to a predetermined amount. Spokane International Academy also contributes a matching amount to this program on your behalf.

Unemployment Insurance

Unemployment Insurance is a federal/state program that provides some compensation to workers who are temporarily and involuntarily unemployed. Spokane International Academy contributes to this program on your behalf with each payroll.

For more information regarding this benefit, contact the Spokane International Academy leadership team or your local Employment Security Office.

Questions?

Since this section of your employee handbook provides only plan highlights, please refer to the staff website for more details and important plan resources. You may also contact human resources at hr@spokaneintlacademy.org with any questions.

VI. LEAVES

Description of Leave

The following section describes SIA's approach to annual leave for both salaried and hourly employees. It is the mission of the school to deliver a world-class education to students and this requires staff to be present as much as possible. Washington State is also facing a substitute shortage which inhibits most schools in our area from finding qualified guest teachers. Staff are encouraged to take personal time during the year to refresh when needed. They also are encouraged to take sick leave when necessary to ensure a healthy recovery and to prevent the spread of infectious disease.

Salaried Employees - At the beginning of the year teachers and administrative staff will be allotted the following annual leave amounts. All of the following information is assumed per 1.0 FTE. Any employee working less than full-time will receive a prorated amount per their contract. New employees will earn one hour for every 40 hours worked for the first 30 days of school. Once the 30 day probationary period has been completed the annual allotment will be given.

- **Personal Leave** -
 - 40 hours (5 days) to be used at the employee's discretion. This bank of time may be used for any purpose.
 - Up to 32 hours (4 days) may be cashed out at the end of August to all employees who remain active as of the last day of the school year at the current pay rate for a substitute teacher. No personal leave will be allowed to be rolled over to the following school year.
- **Sick Leave (Illness, Injury or Emergency)** -

- 56 hours (7 days) to be used when the employee is unable to perform their duties because of personal illness, injury or disability. All of which may be rolled into their immediate or Emergency Sick Leave balances the following year.
- Employees may bank up to 180 days of emergency paid sick leave. An employee's emergency paid sick leave bank will also include any sick leave time transferred from the employees last place of employment. This leave can only be cashed out if the employee meets all requirements under WAC 392-136-020. This leave balance is eligible for transfer as sick leave when employment ends. Please see "Emergency Sick Leave" for more details about the Emergency Sick Leave Bank.
 - Employees may use up to (7) days of sick leave per year and (8) days of leave from their emergency sick leave bank. Should an employee need to access more days, or take an extended leave, they may file a request to the board of directors to have this leave approved. Depending on reason for absence, the employee may be required to access other leave programs, i.e. PFMLA.
- Maternity/Paternity/Adoption: This leave may also be used for pregnancy, childbirth and related temporary disability to employees, to the extent the employee's physician certifies the employee's temporary disability.
- Family Illness: This leave may be used in the event of illness within the immediate family of the employee. For purposes of this provision, immediate family shall mean spouse, parent, child, grandchild, grandparent, sibling(s), or a person living in the same household as the employee.
- Emergency: This leave may also be used in the event an employee has an emergency, defined as, a problem that has been suddenly precipitated or is unplanned; or where pre-planning could not relieve the necessity for the employee's absence.
- Please see the sections below regarding Emergency Sick Leave balances and transfer of Emergency Sick Leave

Hourly Employees - At the beginning of the year hourly staff will be allotted the following annual leave amounts. All information following is assumed per 1.0 FTE. Any employee working less than full-time will receive a prorated amount per their contract. New employees will earn one hour for every 40 hours worked for the first 30 days of school. Once the 30 day probationary period has been completed the annual allotment will be given.

- **Personal Leave**
 - 24 hours (3 days) to be used at the employee's discretion. This bank of time may be used for any purpose, but needs to be pre-approved by the Head of School prior to accessing these days.
 - No days may be cashed out at the end of the year. Unused days will expire at the end of the school year.
- **Sick Leave (Illness, Injury or Emergency)**

- 56 hours (7 days) to be used when the employee is unable to perform their duties because of personal illness, injury or disability. All of which may be rolled into their emergency sick leave bank for the following school year.
- Employees may bank up to 180 days of emergency paid sick leave. An employee's emergency paid sick leave bank will also include any sick leave time transferred from the employees last place of employment. This leave can only be cashed out if the employee meets all requirements under WAC 392-136-020. This leave balance is eligible for transfer as sick leave when employment ends. Please see "Emergency Sick Leave" for more details about the Emergency Sick Leave Bank.
 - Employees may use up to (7) days of sick leave per year and (8) days of leave from their emergency sick leave bank. Should an employee need to access more days, or take an extended leave, they may file a request to the board of directors to have this leave approved. Depending on reason for absence, the employee may be required to access other leave programs, i.e. PFMLA.
- Maternity/Paternity/Adoption: This leave may also be used for pregnancy, childbirth and related temporary disability to employees, to the extent the employee's physician certifies the employee's temporary disability.
- Family Illness: This leave may be used in the event of illness within the immediate family of the employee. For purposes of this provision, immediate family shall mean spouse, parent, child, grandchild, grandparent, sibling(s), or a person living in the same household as the employee.
- Emergency: This leave may also be used in the event an employee has an emergency, defined as, a problem that has been suddenly precipitated or is unplanned; or where pre-planning could not relieve the necessity for the employee's absence.
- Please see the sections below regarding Emergency Sick Leave balances and transfer of Emergency Sick Leave

Recording Absences

It is the responsibility of the employee to record their absence in Red Rover, the school's digital absence management system, on the day that it is taken. SIA staff will monitor and reconcile absences for payroll and accounting purposes.

Blackout Dates

There are times throughout the year when finding a substitute may constitute a significant issue for the school. These days will be blacked out and staff will not be allowed to take leave, paid or unpaid, on these days. Should an emergency take place on one of these days, the staff member must connect with their supervisor to inform them of the need to be absent.

- Blackout dates
 - August professional development (dates to be determined by Head of School)

- First two weeks of school
- Last two weeks of school
- Friday afternoon staff development times
- Conference days
- Data days
- International Night
- School Vacations - The day before or after school holidays (Thanksgiving, Winter Break, Martin Luther King Jr. Day, President's Day, Spring Break, Memorial Day, Juneteenth)

Key Guidelines:

- You must receive approval from the Spokane International Academy leadership team prior to taking personal leave.
- You may not schedule your last paid workday as a vacation day. Unused leave will not be paid out should you end employment with SIA.

When possible, a minimum of one week's notice should be given to your supervisor, in order to schedule and accommodate substitutions. When advanced notice is not possible, as in the case of emergency or illness, email BOTH the office AND your supervisor AS SOON AS POSSIBLE with notification of your absence and day's plans for a substitute. Should a substitute be required, time must be taken in 4 hour increments.

Emergency Sick Leave

- Emergency Sick Leave is accrued when an employee's Sick Leave balance, as shown in Red Rover, is over 120 hours (15 days).
- Employees can hold a maximum of 180 days (1440 hours) in total, between the Emergency Sick Leave bank and Red Rover balances at the time of rollover
- Since 1.0 FTE employees start the year with 56 hours of sick leave, if an employee has more than 64 hours left at the end of a year each hour over 64 will be moved to the Emergency Sick Leave bank when transferring those hours to the next year.
- For example, if you ended a school year with 72 hours of sick leave left, you would start the following school year with 120 hours in Red Rover and 8 hours of emergency sick leave. (56 + 72 = 128; 128 - 120 = 8)
- Emergency Sick Leave will be tracked in the Emergency Sick Leave Bank. You can inquire about your balance at any time by contacting HR.
- Emergency Sick Leave may only be used once your immediate sick leave hours (in Red Rover) are depleted.
- Emergency sick leave is eligible for transfer into another Washington State public school district or charter school, but is not eligible for cash out at the time of resignation or termination.

Requests to Receive Shared Sick Leave

Under some circumstances, an employee may run out of all paid leave and Emergency Sick Leave when faced with an emergency. In this situation, an employee may request to receive Emergency Sick Leave from other employees under the following criteria:

- 1.) A school employee is eligible to receive donated leave if the following conditions are met:
 - 1.) The staff member suffers from, or has a relative or household member suffering from, an extraordinary or severe illness, injury, impairment or physical or mental condition;
 - 2.) The staff member's condition or circumstance has caused or is likely to cause the staff member to:
 - a.) Go on leave – without pay status; or
 - b.) Terminate their employment;
 - 3.) The staff member's absence and the use of shared leave are justified by documentation;
 - 4.) The staff member has depleted, or will shortly deplete, their annual leave and sick leave reserves;
 - 5.) The staff member has abided by district rules regarding sick leave use; and
 - 6.) The staff member has diligently pursued and been found to be ineligible to receive industrial insurance benefits.
- 2.) The Head of School or designee will determine the amount of leave, if any, which a staff member may receive under this policy and procedure. However, a staff member shall not receive more leave than the number of contracted days remaining within their contract for the current school year.
- 3.) Leave will be calculated on a full day-donated and day-received basis (i.e. in 8 hour increments)
- 4.) The school will require the employee or their legal representative to submit, prior to approval or disapproval, documentation from a licensed physician or other authorized health care practitioner verifying the severe or extraordinary nature, and expected duration of the condition. (WAC 392-126-095)
- 5.) Request to see Policy 5406P: Leave Sharing for additional details

Requests to Transfer Emergency Sick Leave

If an employee wishes to transfer some or all of their Emergency Sick Leave to an employee who has requested leave following the above criteria, they may do so under the following conditions:

The donation of sick leave is completely voluntary. No employee shall be coerced, threatened, intimidated, or financially induced into donating leave. Furthermore, no employee shall be discriminated against on the basis of any protected class in regards to the donation or receipt of transferred sick leave.

- 1.) A staff member who has an accrued annual leave balance of more than fifteen (15) days may request that the superintendent or designee transfer a specified number of days to another

- person authorized to receive shared leave. A staff member may not request leave to be transferred that would result in an accrued annual leave balance of fewer than fifteen (15) days
- 2.) A donating staff member must retain a minimum of 120 hours (15 days) of sick leave after the transfer;
 - 3.) A staff member who does not accrue annual leave but who has an accrued sick leave balance of more than fifteen (15) days may request that the Payroll Department transfer a specified amount of sick leave to another person authorized to receive shared leave. A staff member may not request a transfer that would result in an accrued sick leave balance of fewer than fifteen (15) days. Sick leave as defined in RCW 28A.400.300 means leaves for illness, injury and emergencies;
 - 4.) The number of leave days transferred will not exceed the amount authorized by the donating staff member;
 - 5.) Any leave donated by a staff member which remains unused will be returned to the donor. To the extent administratively feasible, leave transferred by more than one staff member will be returned on a pro-rata basis
 - 6.) Leave will be calculated on a day-donated and day-received basis
 - 7.) All leave must be donated voluntarily and anonymously.
 - 8.) Request to see Policy 5406P: Leave Sharing for additional details

If you are unsure if you are able to transfer or how much you are able to transfer, please contact HR at hr@spokaneintlacademy.org.

Unpaid Leave

There may arise a time when an employee needs to take additional time off during the course of the year in an emergency situation. SIA will work, to the best of its ability, with an employee during these emergencies to ensure they are able to attend to whatever has taken place.

An employee needing to take unpaid leave must have the leave approved in writing by their supervisor prior to the leave being taken. It is at the sole discretion of the Head of School, whether or not to approve the leave.

Employees will be given the flexibility to take up to three (3) days of unpaid leave in any one school year. Any employee accessing unpaid leave will be placed on an employee performance plan for use of annual leave. Once an employee uses their 3rd day of unpaid leave they will be notified by their supervisor that the next request for unpaid leave, or day failed to work, will result in the termination of their contract. Unique circumstances such as caring for a sick family member or an extended illness or injury (with a doctor's note) may arise that require an employee to take more unpaid days throughout the year. This request may only be approved by the Head of School. In these emergency situations, pending approval, the employee may or may not be placed on a performance improvement plan. In the circumstances detailed above, advanced notice of the absence must be provided to your supervisor and a doctor's note is required to be provided to Spokane International Academy within 24 hours of the appointment.

Family and Medical Leave Act (FMLA)

After twelve months of employment with Spokane International Academy, an employee who has worked at least 1,250 hours in the twelve months preceding the commencement of the leave is eligible for up to twelve weeks of unpaid leave during a twelve-month rolling period. The twelve-month rolling period is measured forward from the date when the most recent family/medical leave began. The Family and Medical Leave Act (FMLA) is a federal program and will be administered according to regulations governing the federal Family and Medical Leave Act of 1993 (FMLA).

Leave may be taken for the following reasons:

- The birth of a child
- The placement of a child for adoption or foster care
- To care for a spouse, child, or parent with a serious health condition
- Your own serious health condition
- Military Exigency Leave: for urgent needs related to a relative's (spouse, child, or parent) deployment to a foreign country or call to active duty from the military reserves

Military Caregiver Leave: A 26-week period of unpaid leave within a 12-month period may be available to an FMLA-eligible employee whose relative (spouse, child, parent, or relative for whom the employee is next of kin) has incurred a serious illness or injury while serving on active duty in the U.S. military. The service member or veteran must be receiving medical treatment or therapy for, or recuperating from, the serious injury or illness, and the injury or illness must have occurred within the five years preceding the date of treatment.

Key Guidelines:

- Depending on the circumstances, your leave can be taken all at once, intermittently, or on a reduced leave schedule.
- Leave for birth or placement for adoption or foster care must conclude within twelve months of the birth or placement.
- Under the Washington Pregnancy Disability Act, leave taken for the period of sickness or disability due to pregnancy or childbirth will run concurrently with an eligible female employee's right to take twelve weeks of FMLA leave. FMLA leave will also run concurrently with Washington Family Leave Act (FLA) leave.
- When requesting a leave, provide your supervisor with as much advance written notice as possible (30 days is preferred). You must also complete a Family and Medical Leave Certification form.
- You may be required to provide certification from a qualified health care provider if the leave is due to a serious health condition. If certification is requested, you will have 15 calendar days to provide the certification. In some cases, an employee may be required to provide second and third medical opinions at the company's request.

- An employee on leave due to his or her own serious health condition or the serious health condition of a spouse, parent, or child may be required, depending on the circumstances, to provide periodic recertification that the leave is still necessary.
- An employee returning from leave taken for his or her own serious health condition may be required to provide medical certification of his or her ability to return to work.
- You will be required to use all of your accrued PTO and Emergency PTO, as well as, any floating holidays, as applicable. After your paid leave is exhausted, the remaining part of your leave will be unpaid.
- While on FMLA leave, you will continue to receive the same group health coverage that you held prior to the start of the leave. While you are on leave, you will be responsible for paying any portion of premiums you normally pay as an active employee.
- When you return from your leave, you will generally be eligible to return to the same position that you held prior to the leave. If that position is not available, the company will attempt to place you in an equivalent position.
- While on FMLA leave from Spokane International Academy, you may not perform work for any other employer.
- If two employees who are married to one another both work for Spokane International Academy, their annual leave entitlement may be limited to a combined total of twelve workweeks.

During FMLA leave, Spokane International Academy will continue your health benefits just as if you had continued being at work. However, if you choose not to return to work, you will be required to reimburse Spokane International Academy for any health insurance premiums the company has paid on your behalf during the leave.

Please contact the Spokane International Academy leadership team to assist you with any questions you may have regarding FMLA leave or other types of leaves.

Paid Family & Medical Leave Act

Paid Family & Medical Leave (PFML) is a Washington state program that is designed to provide paid time off in situations that prevent an employee from working, when an employee needs time to care for a family member or new child, or for certain military-related events. PFML is designed to supplement the Family and Medical Leave Act (see above section), and can be used concurrently with or in addition to FMLA; The use of FMLA does not reduce your allowed PFML benefit. Many events that qualify for either FMLA or PFML will qualify for both.

Employees working 820 hours or more in Washington state over the last 12 months can qualify for up to 12 weeks per year of medical or family leave, including full-time, part-time, and temporary employees, and including those who have worked for multiple employers over the past 12 months.

In a qualifying situation, the amount of paid medical or family leave you can take is determined by your medical provider on a case-by-case basis, up to 12 weeks a year.

Multiple Qualifying Events: In some situations, an employee may be eligible for more than 12 weeks per year of PFML. If an employee has more than one qualifying event in the same year, they may qualify for up to 16 weeks, and if an employee experiences a condition in pregnancy that results in incapacity (for example, being put on bed rest or having a c-section), they may qualify for up to 18 weeks.

Paid Leave from the PFML program does not have to be taken all at once, but an employee must claim eight consecutive hours of leave each week, or claim zero hours if taking intermittent leave. For example, you may take one full 8 hour day of Paid Leave a week in order to attend chemotherapy treatment, or you may take your leave in full weeks to recover from a major surgery; You may not take 4 hours off on Monday and Friday of a given week using your PFML time since this is not 8 consecutive hours of leave in a week.

As of 2023, you can receive up to 90% of your weekly pay under PFML, up to a maximum of \$1,427 per week.

Under the PFML Act, Spokane International Academy is not required to protect an employees job while they are on leave if either of the following are true:

- The employee has worked for Spokane International Academy for less than a year
- The employee has worked less than 1,250 hours for Spokane International Academy in the year before they take Paid Leave (about 24 hours a week)

Please visit <https://paidleave.wa.gov/> to learn more, or visit <https://paidleave.wa.gov/apply-now/> to apply and view up-to-date details on the content above, or reach out to Spokane International Academy HR to request resources or ask questions.

Washington Family Care Act

As per Washington State law, employees are entitled to use accrued paid time off to care for the following:

- A child of the employee who has a health condition that requires treatment or supervision
- A spouse, registered domestic partner, parent, parent-in-law, or grandparent of the employee who has a serious health condition or an emergency condition (including short-term care of a pregnant spouse or registered domestic partner, during or after childbirth, as needed)

Employees are required to provide as much advance notice of the need for such leave as possible. For the purposes of this policy, “child” means a biological, adopted, or foster child, stepchild, legal ward, or a child of a person standing in *loco parentis* who is under 18 years of age, or 18 years of age or older and incapable of self-care because of a mental or physical disability

If the reason for the leave is the serious health condition of a spouse, parent, parent-in-law or grandparent, the normal certifications required by the organization under our vacation and sick leave policies will apply.

Washington Pregnancy Disability Act

As a part of the Paid Family and Medical Leave Act, leave is provided for a woman for the period of time that she is sick or temporarily disabled because of pregnancy or childbirth. The length of the leave is determined by the attending physician, based on medical necessity and the woman's individual condition, but qualifying complications may result in additional PFML time (detailed above).

Other Leave

Domestic Violence Leave

In addition to Paid Family and Medical Leave, employees in Washington State are entitled to take intermittent or other reasonable leave from work where there has been a situation of domestic violence, sexual assault, or stalking against the employee or the employee's family member (such as parent, spouse, child, parent-in-law, grandparent, or person with whom the employee has a dating relationship). Time off may be used to take care of legal or law enforcement needs, to get medical treatment or social services assistance, to relocate to a safer location, or to engage in safety planning. This time off may be paid from accrued vacation or may be taken without pay. During the leave, you will continue to receive the same group health coverage that you held prior to the start of the leave.

Advance notice is required whenever possible; at the latest, you should notify your supervisor of the situation by the end of the first day of leave. Spokane International Academy may request written verification of the need for leave, including the reason leave is needed (i.e. domestic violence, sexual assault, stalking), the identity of the victim, and verification that the victim is a qualifying family member. Spokane International Academy is committed to maintaining the confidentiality of the employee and the circumstances.

Military Leave

If you are ordered to serve or volunteer for military training or active duty in the Armed Forces of the United States, the National Guard, the United States Coast Guard, or the Public Health Service, you may be entitled to take a leave of absence for the length of the service, in accordance with applicable law.

You should provide your supervisor with a copy of the written orders requiring your attendance. Your reinstatement upon return from military service will be in accordance with federal and state laws.

Washington Military Family Leave

Employees in Washington State who work at least 20 hours per week are entitled to up to 15 days of leave to spend time with spouses who are preparing to deploy or are on short-term leave from military

deployment during times of military conflict. This time off may be paid from accrued vacation or may be taken without pay. During the leave, you will continue to receive the same group health coverage that you held prior to the start of the leave. You must provide notice of this leave to Spokane International Academy within five days of receiving notice of a spouse's deployment or leave. This leave is available once per deployment.

Bereavement Leave

Regular full-time employees are eligible for up to (3) days of paid leave for each instance of an immediate family member's death. Immediate family member is defined as parent, spouse, child, brother, sister, grandparent, grandchild, or parent-in-law, domestic partner, stepparent, stepchild, stepbrother, stepsister, brother/sister-in-law, or daughter/son-in-law or other relation approved by the Head of School.

Jury Duty

If you are called to serve jury duty, you are eligible to receive up to ten days of paid time per calendar year. During this time, your regular pay will not be reduced, nor will you be required to use accrued leave. If your jury duty extends beyond two weeks, you may request to use accrued leave, Emergency leave, or request to take the additional time unpaid. You are required to report to work if you are dismissed from jury duty during your scheduled working hours.

VII. WORK ENVIRONMENT

Professional Responsibilities & Rules of Management

Professional Expectations

One area Spokane International Academy prides itself on is treating education as a true profession again. To that end, all employees will be held to high professional standards.

Your prompt arrival will be expected for your work day each day, as well as to any outside assignments. Required work hours for full time teaching staff are 7:30 am - 4:00 pm each work day, and any additional set up/prep time you may need. Classified staff will be assigned hours by their respective supervisor.

As a member of the Spokane International Academy team, you are expected to wear business casual attire Monday-Thursday and may choose to wear school logo apparel and jeans or business casual attire on Fridays.

As detailed in the sections below, staff are to remain professional in their usage of social media and representation of the school or school branding. Staff are to limit the usage of cell phones and other personal electronic devices while on duty.

You are expected to maintain an environment that is conducive to learning throughout the building at all times. This expectation extends to both the classroom and common areas like the staff room.

Most importantly, in all you do, remember the mission of Spokane International Academy and strive to uphold it.

Spokane International Academy Mission

The mission of Spokane International Academy is to empower 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.

Parents' Right to Know Under *No Child Left Behind*

If Spokane International Academy is the recipient of Title 1 funds, at the beginning of every school year, Spokane International Academy must tell parents they have a right to request the following information about the professional qualifications of their children's teachers. Parents have the right to know:

- Whether the teacher has met state qualifications and has a license for the grade level and the subject area he or she teaches
- Whether the teacher has an emergency or provisional license
- What degrees the teacher holds and the field of discipline of his or her certification or degree
- Whether the child is being taught by paraprofessionals and, if so, their qualifications
- If their child has been assigned, or has been taught by—for four or more consecutive weeks—a teacher who is not highly qualified.

Open Door Policy

The management of Spokane International Academy encourages you to discuss any subject pertaining to your employment with your supervisor or the Spokane International Academy leadership team.

Ethical Business Practice

SIA is committed to employing the highest quality people and strictly adhering to ethical and fair practices in our business activities. We expect 100% commitment from you and require integrity and

high ethical standards in all business activities.

You should not accept gifts, make personal investments, or participate in interests or associations that may interfere with the independent exercise of your judgment, the performance of your responsibilities, and the best interest of Spokane International Academy. You are not authorized to provide professional services to a competitor or other organization that may be a conflict of interest with your work at Spokane International Academy.

Every employee has some degree of access to Spokane International Academy data, plans, decisions, customer lists, and/or other confidential information. No employee may use or release this kind of information, except as required for the performance of his or her job duties. You should also treat as confidential any information of a personal nature regarding your co-workers. This also applies to the use of inside information about firms with which we are considering an association.

While representing Spokane International Academy, you are expected to:

- Comply with all laws and regulations
- Deal honestly with all students, families, and community members
- Use organization resources properly

If you are unsure whether a situation represents a conflict of interest, please contact the Spokane International Academy leadership team to review the situation.

Use of SIA name or logos

Anyone seeking to use the SIA name or official logos for any purpose must first get the consent of the Head of School. Inappropriate use of the SIA name or logos will be cause for conversation or potential termination depending on the severity of the issue.

No employee may benefit monetarily from the use of the SIA name or logos without prior written consent from the Head of School. Any employee that does so will be required to pay in full the amount earned to the school to be used to support student clubs or travel. A second offense will be grounds for termination.

Any students, families or members of the community using the SIA name or logos without written consent of the Head of School will also be subject to similar expectations of repayment or possible litigation.

Employee Behavior/Personal Conduct

Professional behavior standards are necessary for the efficient operation of Spokane International Academy and for the protection of everyone's rights and safety. Conduct that interferes with operations,

brings discredit to Spokane International Academy, or is offensive to customers or fellow employees will not be tolerated, whether it occurs on or off organization time or organization property.

Spokane International Academy reserves the right to determine what conduct is inappropriate under any circumstances and what level of discipline such conduct warrants. Any questions in connection with this policy should be directed to the leadership team.

Physical Contact with Students and Others

Under Washington's Law, a touching is a battery, and illegal, if there is an intentional use of force or violence upon the person of another; or the intentional administration of a poison or other noxious liquid or substance to another. To establish battery, Washington courts have held that it is sufficient if the actor intends to inflict an offensive contact without the other's consent. There is no requirement for maliciousness or intent to inflict actual damage. The essential element of a battery is physical contact, whether injurious or merely offensive, and a battery may be committed by touching another through the clothing.

It is the policy of Spokane International Academy that no teacher or staff member will use corporal punishment against a student. This prohibition includes spanking, slapping, pinching, hitting or the use of any other physical force as retaliation or correction for inappropriate behavior. While the use of appropriate touching is part of daily life and is important for student development, a teacher and staff member must ensure that they do not exceed appropriate behavior. If a child or other staff member specifically requests that he or she not be touched, then that request must be honored without question. If the child or other staff member has not requested that they not be touched, then the following forms of touching are considered appropriate:

- Hugs initiated by the student
- Hugs given with permission
- Pats on the shoulder or back
- Handshakes
- "High fives" and hand slapping
- Touching shoulders and arms around the shoulder area
- Touching face to check temperature, wipe away a tear, and remove hair from face or other similar types of contact for similar purposes
- Patting a student on the knee (grades K-5)
- Sitting students on one's lap (grades K-2) for purposes of comforting
- Holding hands while walking with small children or children with significant disabilities
- Arms around shoulders
- Reasonable self defense
- Reasonable defense of another or restraint of a violent person to protect others or property

Except as discussed above, the following forms of touching are never appropriate:

- Inappropriate or lengthy embraces
- Kisses on the mouth
- Corporal punishment
- Sitting students on one's lap (grades 3-8)
- Touching buttocks, chests or genital areas
- Pushing a person or another person's body part (other than in self defense, defense of another or property)
- Showing affection in isolated areas
- Wrestling with students or other staff-members
- Bench-pressing another person
- Tickling
- Piggyback rides
- Massages
- Any form of unwanted affection
- Any form of sexual contact
- Poking fingers at another person that results in an offensive contact

This policy does not prevent touching a student for the purpose of guiding them along a physical path, helping them up after a fall, engaging in a rescue or the application of Cardio Pulmonary Resuscitation (CPR) or other emergency first-aid. Nor does it prohibit the use of reasonable force and touching in self-defense or in the defense of another. Restraining a child who is trying to engage in violent or inappropriate behavior is also allowed. Only such force as necessary to defend one's self or another or to protect property is legally allowed. Excessive force is prohibited. In Washington an assault is an attempt to commit a battery or the intentional placing of another in reasonable apprehension of receiving a battery.

Consequently an attempt to violate this policy or placing another person in reasonable apprehension that they will be victim of one of the acts prohibited under this policy is also prohibited. A reasonable apprehension normally includes an overt act, but words alone may be sufficient to violate this policy if the words uttered were such that under the circumstances it could be reasonably assumed that physical contact would be attempted. Violation of this policy could subject the teacher or staff member to discipline to include termination for cause.

The victim may also choose to bring civil or criminal charges against the violator. This policy must necessarily be somewhat flexible. Sometimes, especially when dealing with younger children or children with a disability, touching is more appropriate. A touch for the purpose of helping (i.e.: cleaning up a small child after a bathroom accident) may be appropriate in limited circumstances although clearly inappropriate in more general circumstances. An accidental touch is never inappropriate provided it is a true accident. It is impossible to define each and every instance when touching is inappropriate. Teachers and staff members should apply the rules of common sense in the circumstances they find themselves.

Reporting Child Abuse

As a member of Spokane International Academy personnel, you are a mandated reporter, which means that if you have cause to believe that a child has suffered abuse or neglect, you are legally required to report the incident. Pursuant to Washington state law RCW 26.44.030, when any professional school personnel, registered or licensed nurse, social service counselor, and psychologist has reasonable cause to believe that a child has suffered abuse or neglect, he or she shall report such incident, or cause a report to be made, to the proper law enforcement agency. Contact information for these agencies will be shared during beginning of the year orientation. When any person, in his or her official supervisory capacity with a nonprofit organization, has reasonable cause to believe that a child has suffered abuse or neglect caused by a person over whom he or she regularly exercises supervisory authority, he or she shall report such incident, or cause a report to be made, to the proper law enforcement agency, provided that the person alleged to have caused the abuse or neglect is employed by, contracted by, or volunteers with the organization and coaches, trains, educates, or counsels a child or children or regularly has unsupervised access to a child or children as part of the employment, contract, or voluntary service.

The report must be made at the first opportunity, but in no case longer than forty-eight hours after there is reasonable cause to believe that the child has suffered abuse or neglect. The report must include the identity of the accused if known.

Confidentiality

Spokane International Academy serves in a highly personal sector, and it is essential that information regarding our families, student information, research activities, finances and other important information be held in the strictest of confidence.

In the course of performing your job, you may also be exposed to confidential internal organization documents, such as compensation information and employee personnel files. Such information should not be discussed or disclosed to anyone inside or outside Spokane International Academy.

Accessing Students' Records

All information contained in student's records, including information contained in an electronic database, is confidential and maintained in accordance with the Family Educational Rights and Privacy Act. These records are the property of Spokane International Academy, whose responsibility it is to secure the information against loss, defacements, tampering or use by unauthorized persons. Please do not speak about children in hallways or public areas. The information about children is confidential and must not be discussed in the outside community. No child's files are to be taken off premises unless granted permission by the Spokane International Academy leadership team.

Only teachers, administrative and office personnel are permitted to review the children's files. When a file is requested from the main office, it must be signed out and returned the same day. Files may not be copied without express authorization from the Spokane International Academy leadership team or their designee. If a file is needed by 8:00 a.m. the following morning, you must request this file the day before, not later than 3:00 p.m. and that file will be pulled and ready for you when you arrive the following day. Please do not remove any materials from any student's file. Files may not leave the building without specific written authorization from Spokane International Academy leadership team or their designee. If you request a student's file, you will be responsible for its contents.

Liability

The effective employee is concerned for the welfare of students and takes measures to insure their welfare. Nevertheless, it is good to be aware of the possible consequences of negligence.

The staff member is legally responsible to act in a reasonable and prudent manner at all times. Specifically, the teacher must do the following:

1. Never leave students unsupervised. Leaving a classroom without another responsible adult present is leaving students unsupervised.
2. Require students to conduct themselves in an orderly, safe manner and administer such disciplinary actions as are reasonable and proper in any situation involving student misconduct.
3. Report any unsafe condition in the room or on campus to the principal so that it may be corrected.
4. Strictly adhere to all stated policies of the individual school.

Failure of staff to meet their responsibilities may have severe consequences, e.g., revocation of their license, criminal charges, termination, etc. Additionally, staff may be held legally liable for negligence in the performances of their duties.

External Information and Public Relations

The success of Spokane International Academy depends upon the quality of the relationships between Spokane International Academy, its employees, students, parents and the general public. The public impression of Spokane International Academy and its interest in Spokane International Academy will be formed, in part, by Spokane International Academy employees. Spokane International Academy employees are ambassadors. The more goodwill an employee promotes, the more employees, students, parents and the general public will respect and appreciate the employee, Spokane International Academy, and Spokane International Academy services.

Below are several things employees can do to help leave people with a good impression of Spokane International Academy. These are the building blocks for our continued success.

- Communicate with parents regularly.
- Act competently and deal with others in a courteous and respectful manner.
- Communicate pleasantly and respectfully with other employees at all times.
- Follow up on requests and questions promptly, provide businesslike replies to inquiries and requests, and perform all duties in an orderly manner.
- Respond to email and voicemail within 24 hours during the workweek.
- Take great pride in their work and enjoy doing their very best.

Social Media

Social Media includes the various online technology tools that enable people to communicate easily over the Internet to share information and resources. Social media can include text, audio, video, images, podcasts, and other multimedia communications. These websites not only provide information, but also allow for interaction during this informational exchange through user-generated content.

Authorizations and Content Monitoring

Spokane International Academy presence on any social media site, including school-related accounts, such as clubs, teams, field studies, course, or other sites associated with the school must be authorized by the Spokane International Academy leadership team or designee. Any sites, accounts, or pages existing absent prior authorization will be subject to review, editing, and removal. As appropriate, a recommendation for disciplinary action may result.

To request permission for a school-related site, please send a request to the leadership team and identify a “content owner,” or individual responsible for performing regular monitoring and maintenance of the website or account, and a responsible administrator assigned to the specific site. Please note that for emergency purposes only, each school-affiliated site or social media account must name the school’s leadership team as an administrator. However, the site, specifically, the content owner and responsible administrator shall be responsible for monitoring and maintaining these sites and accounts in accordance with all state and federal laws, and school and board policies.

Content must not violate copyright or intellectual property laws and the content owner must secure the expressed consent of all involved parties for the right to distribute or publish recordings, photos, images, video, text, slideshow presentations, artwork or any other materials. Before posting any photographs of students, content owners shall review the list of students whose parents have not consented to having their child’s photograph taken or published. No student photographs should be published for personal, promotional use or any other non- school related purpose.

The use of the Spokane International Academy logo(s) on a social media site must be approved by the leadership team.

The school's general social media sites, including the school's blogs, Facebook, Instagram, and Twitter accounts, will be managed by the leadership team or designees. Duplicate, unofficial sites shall be reported, and investigated.

Staff Use of Social Media and Technology

a. Limit On-Duty Use– Staff members are encouraged to limit their personal technology use during duty hours. Use of Personal Technology for non-school business should be limited to off-duty time and designated breaks.

b. Work/Personal Distinction– Staff members are encouraged to maintain a clear distinction between their personal social media use and any school-related social media sites.

c. Student Photographs – Absent parent permission for the particular purpose, staff members may not send, share, or post pictures, text messages, e-mails or other material that personally-identifies school students in electronic or any other form of personal technology. Staff members may not use images of students, e-mails, or other personally- identifiable student information for personal gain or profit.

d. Professional Effectiveness- School employees must be mindful that any Internet information is ultimately accessible to the world. To avoid jeopardizing their professional effectiveness, employees are encouraged to familiarize themselves with the privacy policies, settings, and protections on any social networking websites to which they choose to subscribe and be aware that information posted online, despite privacy protections, is easily and often reported to administrators or exposed to Spokane International Academy students.

e. Personal Social Networking & Media Accounts– Before employees create or join an online social network, they should ask themselves whether they would be comfortable if a 'friend' decided to send the information to their students, the students' parents, or their supervisor. Educators must give serious thought to the implications of joining an online social network.

f. Responsible Online Identity Monitoring – Employees are encouraged to monitor their 'online identity,' by performing search engine research on a routine basis in order to prevent their online profiles from being fraudulently compromised or simply to track information posted about them online. Often, if there is unwanted information posted about the employee online, that employee can contact the site administrator in order to request its removal.

g. "Friending" or Connecting with Spokane International Academy Students–Employees should not have online interactions with students on social networking sites outside of those forums dedicated to academic use. School employees' social networking profiles and personal blogs should not be linked to school students' online profiles. Additionally, School employees should use appropriate discretion when

using social networks for personal communications and should limit this activity to off-duty hours and the use of their own electronic communication devices.

h. Contacting Students Off-Hours—When in doubt about contacting a school student during off-duty hours using either school-owned communication devices, network services, and Internet access route or those of the employee, begin by contacting the student’s parent(s) or legal guardian through their school registered phone number. School employees should only contact school students for educational purposes and must never disclose confidential information possessed by the employee by virtue of his or her school employment.

Internal Information

All reports, data, internal strategies, documents, information, data and work product, including all computer programs, graphics, software, operating instructions and data processing material, including disks, tapes and other storage media, relating to the operations, projects or work of Spokane International Academy or its students, or otherwise within the scope of the organization’s operations, are, and shall continue to be, the exclusive property of Spokane International Academy. These materials are considered “works made for hire” and are the exclusive property of Spokane International Academy. None of these materials should be loaned, rented, copied, disclosed, or given to others, and all of them must be delivered to the organization upon its request.

Attendance

Regular attendance and timeliness are essential for everyone. Repeated absence or late arrival may cause difficulty for Spokane International Academy and your coworkers, so we encourage you to be especially diligent in this respect. The days and hours that you work will depend on the nature of your position and the needs of Spokane International Academy.

If you will be late for work or unable to attend work due to illness or emergency, please contact your supervisor, or the Office Manager, in advance of your regular work time so that alternative arrangements can be made. If you require an early departure from work, you must obtain your supervisor's approval.

Unauthorized tardiness, absences, or failure to keep your supervisor informed are viewed seriously and will be treated under the Corrective Action policy.

Job Abandonment

Spokane International Academy expects employees to report for work on time for every scheduled shift. An employee who is unable to report to work at the designated time is required to notify their supervisor, or Office Manager, as soon as practicable but no later than the employee's scheduled start

time in accordance with attendance and leave policies. Employees who fail to report to work for three (3) consecutive business days without notifying Spokane International Academy of the absence will be considered as having voluntarily resigned as a result of job abandonment.

If the employee is unable to contact Spokane International Academy for any absence, the employee should ask a representative (such as a family member or friend) to do so on the employee's behalf. If the employee or a representative is unable to contact Spokane International Academy due to extreme circumstances (such as a medical emergency or natural disaster that prohibits the employee or a representative from contacting Spokane International Academy within three (3) days), the employee or the employee's representative must contact Spokane International Academy as soon as practicable to explain the situation. In extreme circumstances, Spokane International Academy will consider the explanation and its timing before determining if the voluntary resignation will be upheld.

Corrective Action

It is essential that you accept personal responsibility for maintaining high standards of conduct and job performance, including the observance of organization procedures and guidelines. The goal of corrective action is to provide you with the information you need to make the required improvements to continue your employment with Spokane International Academy and be successful in your position.

Spokane International Academy guidelines are based on common sense and good judgment and are designed to maintain a favorable work environment. These guidelines are applied to all employees as equally and fairly as possible.

Many factors are taken into account when corrective action is necessary, including the nature and seriousness of the problem, the employee's past performance, and the surrounding circumstances. Failure to adhere to organization guidelines and individual performance expectations may result in corrective action, up to and including termination. This may include verbal warnings, written warnings, suspension with or without pay, and/or termination.

Spokane International Academy reserves the right to apply corrective action as needed. There are some situations that may result in immediate termination. These situations may include, but are not limited to, the following:

- Theft
- Willful acts or negligence leading to the damage of organization property
- Improper use of school technology
- Inappropriate behavior towards or interactions with students
- Violation of Spokane International Academy's drug and alcohol policy
- Unreasonable failure to cooperate with a supervisor or other employees
- Falsification of organization records
- Physical violence or verbal abuse of other employees, students, or members of the public

- Violation of safety rules
- Excessive absence or tardiness
- Violation of the organization's anti-harassment or equal employment opportunity policies
- Interactions with partner organizations, including local, state, or national, that are harmful to the long-term relationship between the school and that organization
- Other similarly serious offense

Complaint Resolution

In any organization, problems and misunderstandings arise from time to time. If you have a problem, management wants to know about it. We encourage you to discuss and attempt to resolve the issue with your immediate supervisor first. If the issue cannot be resolved with your immediate supervisor, we encourage you to take your problem to the Spokane International Academy leadership team.

Use of this procedure, however, will not delay implementation of any corrective or other employment action by Spokane International Academy. Moreover, Spokane International Academy reserves the right to end the procedure under circumstances it believes are appropriate.

This complaint procedure does not apply to complaints about violations of Spokane International Academy's anti-harassment or equal employment opportunity policies. For those types of complaints, refer to the guidelines and procedures set out in those policies.

Whistleblower Policy

Washington State's whistleblower law gives every employee the statutory right to report all improper actions of other employees. Spokane International Academy encourages its employees to exercise this right when necessary. "Improper action" means any of the following actions, undertaken by an employee, within the performance of his or her official duties:

- an action that is a violation of any federal, state, or local law or regulation;
- an action that is an abuse of authority;
- an action that is of substantial and specific danger to worker health and safety or to the public health or safety

Employees who become aware of an improper action, as defined above, should report it directly to their supervisor or any executive of Spokane International Academy. If requested, the employee shall submit a written report containing the information set forth below. The report should include:

- a detailed description of the improper action(s);
- the name of the employee(s) involved;
- the location where the action(s) occurred;
- when the action(s) occurred;

- any other details that may be important for the investigation – other witnesses, documents, evidence, etc.;
- if known, the specific law or regulation that has been violated; and
- the name, address, and phone number of the reporting employee.

The identity of the reporting employee will be kept confidential to the extent possible under law unless the reporting employee authorizes the disclosure of his or her name.

Employees are prohibited from taking retaliatory action against the employee who has in good faith reported an improper action. "Retaliatory action" means any adverse change in a employee's employment status, or the terms and conditions of employment, including denial of adequate staff to perform duties, frequent staff changes, frequent and undesirable office changes, refusal to assign meaningful work, unwarranted and unsubstantiated letters of reprimand or unsatisfactory performance evaluations, demotion, transfer, reassignment, reduction in pay, denial of promotion, suspension, dismissal, or any other disciplinary action; or hostile actions by another employee towards the reporting employee that were encouraged by a supervisor or senior manager.

Employees who believe that they have been retaliated against for reporting an improper action should provide a written notice of the charge of retaliatory action to the Head of School. This written notice should include a description of the specific alleged retaliatory action and a description of the specific relief requested. The notice should be delivered no later than thirty days after the occurrence of the alleged retaliatory action.

Personal Use of Organization Equipment/Tools

Spokane International Academy invests in equipment to help you do your job. You are responsible for any equipment that you use during the course of your job and for any equipment that is issued to you (i.e keys, entry cards, laptops, iPads, etc.). Please take the time to learn how to use this equipment correctly and efficiently. Should you lose or damage such equipment, you will be held personally liable and be subject to corrective action, depending upon the individual circumstance. Should you leave the organization for any reason, you will be required to return any equipment issued to you as well as providing any passwords associated with those devices so they may be used by other staff in the future. Failure to return school property will result in a payroll deduction to compensate the school for the loss. Please refer to the Employee Technology policy.

DonorsChoose Projects and Resources

SIA encourages teachers to utilize the teacher crowdsourcing website to acquire materials and resources that will enhance the learning experience of students in the classroom. The use of this website does not

constitute a desire of SIA to supplant the use of Basic Education Allocation (BEA). All projects posted by teachers are considered “in addition to” basic supplies provided by the school.

Prior to posting a project on DonorsChoose, teachers must get written permission from their principal acknowledging their awareness of the project as well as the teacher’s understanding that the resources acquired through the project are ultimately the property of SIA, not the teacher’s.

DonorsChoose policy states,

- “Unless the project essay clearly indicates that materials are meant to be given to students to use and own, materials are the property of the public school or Head Start center at which the teacher is employed when resources are ordered. The teacher who created the project is the sole steward of the donation while employed at the school, carrying out the project for which the materials were donated.”
- If the teacher moves within the school: “Standard project materials should remain at the school and continue to be used by the teacher’s current and future students, even if the teacher moves grade levels or subject areas. (This does not apply to consumables or other single-use items.) If the materials are no longer of use to the teacher who requested them, they can be given to another teacher in the school to use with his/her students, and that teacher becomes the steward.”
- If the teacher leaves SIA: Standard project materials and teacher-use materials should remain at the teacher’s original school if a teacher leaves after receiving the materials, unless both of these criteria are met:
 - The teacher will continue to teach in an eligible public school and in a position that meets our eligibility criteria.
 - The principal gives consent for the teacher to take funded materials to use in his/her new classroom.

Use of Electronic Communication Systems

Spokane International Academy maintains and utilizes a number of electronic messaging and communication systems, including voicemail, email, fax, telephones, computers, and Internet and intranet access, in order to conduct organization business. All of the messages and documents that are sent, received, composed, and/or stored on these systems are the property of Spokane International Academy. Employees using organization accounts are acting as representatives of Spokane International Academy, and as such should act in an ethical and lawful manner to avoid damaging the reputation of the organization.

Messages on Spokane International Academy’s voicemail, email, and other communication systems are subject to the same policies regarding harassment and discrimination as are any other workplace communications. Offensive, intimidating, harassing, or discriminatory content in such messages will not be tolerated. (See the policies on Equal Employment Opportunity and Harassment Free Workplace found

in this handbook.) These communications are also considered public record and will be gathered as such if a public records request is submitted.

This policy exists to protect the rights of both the organization and the employee. Violations of this policy may result in disciplinary action, up to and including termination

i. Monitoring

Spokane International Academy has the right by law to access or monitor an employee's voice mail and email messages (outgoing and incoming) and other electronic or non-electronic communications at any time. In certain situations, Spokane International Academy may be compelled to access and disclose messages sent or received over its email and/or voice mail systems. Therefore, an employee's outgoing voicemail, email, or other messages must not indicate to the caller that his/her incoming messages will be confidential or private. Employees may not create or change passwords for computers, files, or telephone systems without approval from their supervisors. Any approved password must be given to the supervisor to allow access if needed, but should not be divulged to anyone else.

Other than Spokane International Academy, which has the right by law to access messages or documents at any time, messages in the voice mail, email, or other communication system are to be accessed only by the intended recipient or the creator, or by others at the direct request of the intended recipient or creator. Any attempt by anyone other than the above to access messages or documents on such systems will constitute a serious violation of Spokane International Academy policy.

ii. Security

Files that are downloaded from email or the Internet must be scanned with virus detection software before installation or execution. All other organization security guidelines must be followed as requested.

iii. Personal Use

These systems are for use by employees in conducting Spokane International Academy business. Personal use of voicemail, email, computers, or other electronic communication systems (including, but not limited to, the internet) must not interfere with Spokane International Academy business or with the employee's work performance. In addition:

- No long-distance personal phone calls may be made on organization telephones unless approved by a manager.
- Unauthorized use of the internet includes: posting, downloading or connecting to sites that contain pornographic or violent material; engaging in "hacking" or other unauthorized entry activities; solicitation of non-organization business or other activities for personal gain; and any illegal activity.
- Before posting any information on the Internet, make certain that it reflects the professionalism, standards, and policies of Spokane International Academy. Expressing personal opinions and releasing confidential organization information are prohibited.

Computer Software

Spokane International Academy prohibits the illegal duplication of software. It is illegal to make or distribute copies of copyrighted material without authorization, unless the copy is made for backup or archival purposes. Any employee engaging in the illegal reproduction of software may be subject to civil damages and criminal penalties, including fines and imprisonment. Any employee learning of any misuse of software or related documentation within Spokane International Academy should notify a manager immediately.

Personal Websites and Blogging

Personal web sites and web logs (blogs) have become common methods of self-expression in our culture. Spokane International Academy respects the right of employees to use these media during their personal time. If an employee chooses to identify him/herself as a Spokane International Academy employee on a website or blog, he/she must:

- Make it clear to readers that the views expressed are the employee's alone and that they do not necessarily reflect the views of Spokane International Academy.
- Not disclose any information that is confidential or proprietary to Spokane International Academy. Consult the Confidentiality policy for guidance about what constitutes confidential information.
- Uphold Spokane International Academy's values of respect for the individual and the organization by not making defamatory statements about Spokane International Academy or its employees, clients, partners, affiliates, or competitors.
- Confine the posting to his/her own time and not let blogging or web site posting interfere with his/her work performance.

If blogging or website activity compromises the organization in any way, including by causing adverse publicity or embarrassment, Spokane International Academy may request that the employee stop the activity. The employee may be subject to disciplinary action if the activity continues. Please refer to the Social Media section for more information.

Keys

Spokane International Academy may issue you keys for accessing the organization's offices and equipment. If you are issued keys, you may be asked to sign an acknowledgement of receipt and familiarize yourself with the guidelines for their use.

The keys are your responsibility, and any organization loss or damage associated with their misuse or loss may be charged to you. If the keys are ever lost or stolen, notify the Chief Operations Officer as soon as possible. The cost of replacing a key or key card may be charged to you.

Smoking

In accordance with Washington State's Clean Indoor Air Act of 2005, smoking is prohibited indoors. If you wish to smoke, you must do it outside, at least 25 feet away from all entrances, exits, windows that open, and ventilation intakes. Your cooperation in observing this policy is requested in order to respect the rights of both smokers and non-smokers.

Fee and Cash Collection

Staff members, other than specifically authorized individuals, are permitted to accept cash and/or checks for specific events (such as a field trip), only if following specific money-handling protocol. All school events for which money is collected must be approved by the leadership team. The leadership team will supervise the collection of all fees and staff will be responsible for managing and submitting the receipts to the school office. Teaching staff and students are not permitted to do fundraising or fee collection; rather, all financial transactions should be coordinated with the leadership team and office staff. Teachers and staff are not permitted to conduct personal sales or fundraising (such as Avon, bath/beauty products, etc.) during or at school. Cash and/or checks should not be stored or locked in staff offices or desks.

VIII. SAFETY AND SECURITY

Drug and Alcohol-Free Workplace

Spokane International Academy prohibits the manufacture, sale, distribution, purchase, transfer, use, or possession of alcohol or illegal drugs on organization premises or while on Spokane International Academy business. We also prohibit coming to work or operating organization equipment or vehicles under the influence of illegal drugs or alcohol. Your compliance with this policy is important for your own benefit and for the benefit of your co-workers.

If an employee is suspected of reporting to work under the influence of alcohol or illegal drugs, we may recommend that he or she obtain counseling or attend a rehabilitation program. Depending on the circumstances, however, the employee may be subject to corrective action.

Disciplinary action, up to and including termination, will be taken against any employee who violates this policy. Spokane International Academy reserves the right to deal with each case at its own discretion, in accordance with its current policies and practices and the specific circumstances involved. This may include requiring an employee to participate satisfactorily in an approved drug assistance or rehabilitation program

Alcoholic beverages may never be consumed on Spokane International Academy premises, unless provided for in a shared-use agreement of the space.

Sexual Harassment

SIA is committed to a positive and productive working environment free from discrimination, including sexual harassment. This commitment extends to all employees and other persons involved in academic, educational, extracurricular, athletic, and other programs or activities of the school, whether that program or activity is in a school facility, on school transportation, or at a class training held elsewhere.

i. Definitions

For purposes of this policy, sexual harassment means unwelcome conduct or communication of a sexual nature. Sexual harassment can occur student to adult, adult to adult or can be carried out by a group of students or adults and will be investigated by SIA even if the alleged harasser is not a part of the school staff or student body. SIA prohibits sexual harassment of district employees by other students, employees or third parties involved in school district activities.

Under federal and state law, the term "sexual harassment" includes:

- acts of sexual violence;
- unwelcome sexual or gender-directed conduct or communications that interferes with an individual's employment performance or creates an intimidation, hostile, or offensive environment;
- unwelcome sexual advances;
- unwelcome requests for sexual favors;
- Quid Pro Quo sexual harassment ("this-for-that");
- sexual demands when submission is a stated or implied condition of obtaining a work opportunity or other benefit;
- sexual demands where submission or rejection is a factor in a work or other school-related decision affecting an individual.

A "hostile environment" for an employee is created where the unwanted conduct is sufficiently severe or pervasive to create a work environment that a reasonable person would consider intimidating, hostile, or abusive.

ii. Investigation and Response

If SIA knows, or reasonably should know, that sexual harassment has created a hostile environment, SIA will promptly investigate to determine what occurred and will take appropriate steps to resolve the situation. If an investigation reveals that sexual harassment has created a hostile environment, SIA will take prompt and effective steps reasonably calculated to end sexual harassment, eliminate the hostile environment, prevent its occurrence and, as appropriate, remedy its effects. The district will take prompt and equitable remedial action within its authority every time a report, complaint and grievance alleging sexual harassment comes to the attention of the district, either formally or informally.

Allegations of criminal misconduct will be reported to law enforcement and suspected child abuse will be reported to law enforcement or Child Protective Services. Regardless of whether the misconduct is reported to law enforcement, school staff will promptly investigate to determine what occurred and take appropriate steps to resolve the situation to the extent that such investigation does not interfere with an on-going criminal investigation. A criminal investigation does not relieve the district of its independent obligation to investigate and resolve sexual harassment.

Engaging in sexual harassment will result in appropriate discipline or other appropriate sanctions against offending staff or third parties involved in school district activities. Anyone else who engages in sexual harassment on school property or at school activities will have their access to school property and activities restricted, as appropriate.

iii. Retaliation and False Allegations

Retaliation against any person who makes or is a witness in a sexual harassment complaint is prohibited and will result in appropriate discipline. SIA will take appropriate actions to protect involved persons from retaliation.

It is a violation of this policy to knowingly report false allegations of sexual harassment. Persons found to knowingly report or corroborate false allegations will be subject to appropriate discipline.

iv. Staff Responsibilities

The Head of School will develop and implement formal and informal procedures for receiving, investigating and resolving complaints or reports of sexual harassment. The procedures will include reasonable and prompt timelines and delineate staff responsibilities under this policy.

Any school employee who witnesses sexual harassment or receives report, informal complaint, or written complaint about sexual harassment is responsible for informing the district's Title IX or Civil Rights Compliance Coordinator Jackie Pariseau (pariseau@spokaneintlacademy.org). All staff are also responsible for directing complainants to the formal complaint process.

Reports of discrimination and discriminatory harassment will be referred to the district's Title IX/Civil Rights Compliance Coordinator. Reports of disability discrimination or harassment will be referred to the district's Section 504 Coordinator.

v. Notice and Training

The Head of School will develop procedures to provide information and education to district staff, parents and volunteers regarding this policy and the recognition and prevention of sexual harassment. At a minimum, sexual harassment recognition and prevention and the elements of this policy will be included in staff and regular volunteer orientation. This policy and the procedure, which includes the complaint process, will be posted in each district building in a place available to staff, parents, volunteers and visitors. Information about the policy and procedure will be clearly stated and conspicuously posted throughout each school building, provided to each employee and reproduced in each staff, volunteer

and parent handbook. Such notices will identify the District's Title IX coordinator and provide contact information, including the coordinator's email address.

Employment Discrimination Complaints

State and federal nondiscrimination laws also protect school district employees from discrimination. Employees may file a complaint alleging discrimination in employment with their school district using the same process that is outlined above or file a complaint directly with a state or federal agency listed below.

Please note, with certain exceptions, OSPI will not investigate complaints alleging employment discrimination that may constitute a violation of Title VII of the Civil Rights Act or the Washington Law Against Discrimination. OSPI does not have jurisdiction under these laws and does not provide individual remedies under these laws. Given the role of other state and federal agencies in investigating and resolving employment discrimination complaints, OSPI will not open these complaints for investigation.

For such complaints, OSPI encourages complainants to file their complaint with an appropriate agency that investigates employment discrimination. Information about these complaint options is listed below.

Washington State Human Rights Commission (WSHRC)

The WSHRC enforces the Washington Law Against Discrimination, chapter 49.60 RCW, which prohibits discrimination in employment and in places of public accommodation, including schools, age, sex, marital status, sexual orientation, gender expression, gender identity, race, creed, color, national origin, honorably discharged veteran or military status, disability, or the use of a trained dog guide or service animal by a person with a disability. In general, complaints must be filed with WSHRC **within six months** from the date of the alleged discrimination.

- Phone: 1-800-233-3247
- [How to file a complaint](#)

U.S. Equal Employment Opportunity Commission (EEOC)

The EEOC investigates complaints of workplace discrimination based on race, color, religion, sex (including pregnancy, gender identity, and sexual orientation), national origin, age (40 and older) disability, or genetic information. In general, complaints must be filed with the EEOC **within 180 days (six months)** of the alleged discrimination.

- Phone: 1-800-669-4000

- [How to file a charge of discrimination](#)

Washington State Department of Labor & Industries (L&I)

L&I investigates complaints against employers (including prospective or former employers) for violations of the Equal Pay and Opportunities Act, which prohibits gender pay discrimination and promotes fairness among workers by addressing business practices that contribute to income disparities between genders. This includes complaints related to equal pay, equal career advancement opportunities, open wage discussions, and retaliation. In general, complaints must be filed **within four years** of the alleged violation of the law. Note: L&I can only address alleged violations that occurred **after June 7, 2018**, which is the effective date of the law, for most of the Equal Pay and Opportunities Act protections.

- Phone: 1-866-219-7321
- [How to file a complaint](#)
- [Employee Rights to Equal Pay and Opportunities](#)
- [Equal Pay and Opportunities Act Poster](#)

U.S. Department of Education, Office for Civil Rights (OCR)

The U.S. Department of Education, Office for Civil Rights enforces federal civil rights laws, which prohibit discrimination in public schools on the basis of sex, race, color, national origin, and disability. However, with certain exceptions, OCR refers individual complaints of employment discrimination to the Equal Employment Opportunity Commission. In general, complaints must be filed with OCR **within 180 days (six months)** of the alleged discrimination.

- Phone: 1-800-607-1600
- [How to file a complaint](#)

Workplace Violence

Spokane International Academy does not tolerate any type of workplace violence committed by or against employees. Employees are prohibited from making threats or engaging in violent activities. This includes teasing or making "jokes" about committing any sort of violent act, as well as bringing in material that, even if it is meant to be comic in nature, could be construed as a physical threat to co-workers or superiors. The following list of behaviors, while not exhaustive, contains examples of conduct that is prohibited:

- Causing physical injury to another person
- Making threatening remarks

- Engaging in aggressive or hostile behavior that creates a reasonable fear of injury to another person or subjects another individual to emotional distress
- Intentionally damaging employer property or the property of another employee
- Possessing a weapon while on organization property or while on organization business
- Committing acts motivated by, or related to, sexual harassment or domestic violence

Any potentially dangerous situations must be reported immediately to a supervisor. Reports can be made anonymously and all reported incidents will be investigated. Reports or incidents warranting confidentiality will be handled appropriately and information will be disclosed to others only on a need-to-know basis. All parties involved in a situation will be counseled and the results of investigations will be discussed with them. Spokane International Academy will actively intervene at any indication of a possibly hostile or violent situation.

Employees are expected to exercise good judgment and to inform the Spokane International Academy leadership team if any employee exhibits behavior that could be a sign of a potentially dangerous situation. Such behavior includes:

- Discussing weapons or bringing them to the workplace
- Displaying overt signs of extreme stress, resentment, hostility, or anger
- Making threatening remarks
- Displaying sudden or significant deterioration of performance
- Displaying irrational or inappropriate behavior

Threats, threatening conduct, or any other acts of aggression or violence in the workplace will not be tolerated. Any employee involved in committing such acts will be subject to disciplinary action, up to and including termination. Non-employees engaged in violent acts on the employer's premises will be reported to the proper authorities and fully prosecuted.

Weapon Possession

The possession of weapons of any kind is prohibited at the Spokane International Academy facility. Any employee found carrying a weapon on organization premises, including in organization vehicles, will be subject to disciplinary action, up to and including termination.

Security

In order to provide a secure work environment for employees and to minimize any disruption from the performance of your job, please inform other staff of any expected visitor. To ensure the safety and comfort of your guest, please make sure that the individual is appropriately greeted and escorted when visiting our facility.

Safety

It is our goal to provide and maintain safe working conditions for all employees, to follow safe operating procedures, and to comply with all safety laws, ordinances and the Spokane International Academy Safety Plan. Please be on guard for any unsafe conditions and report any problems immediately. Prevention is the key, and ordinary common sense is the best approach. Here are some general guidelines that can help ensure a safer workplace:

Watch out for and report conditions that may cause accidents, such as:

- Loose or broken tiles, buckled carpets, missing handrails, or slippery surfaces
- Electrical cords in aisles without protective covers
- Overloaded sockets or defective cords
- Stairwells, exits, and doorways blocked with furniture, debris, or boxes

Learn how to operate equipment properly, especially equipment that can hurt you. For example:

- If you use the paper cutter, leave the blade down and locked when you are finished.
- Turn off equipment that is not operating properly, put warning signs on it, and alert the proper person.
- Turn off equipment, including the coffee machine, when you leave at night; remove empty pots from burners.

Develop safe personal habits that will help keep you from getting hurt. For example:

- Always keep all four feet of your chair on the floor.
- Hold handrails when you use the stairs.
- Learn the proper way to lift heavy objects, using your leg muscles, not your back. Maintain an unobstructed view when you carry heavy loads. Ask for help when your load is too heavy.
- Use a ladder or step stool for hard-to-reach objects. Remember, the proper way to use a ladder is to keep one hand free at all times.

Practice common sense and show consideration for others - it could help prevent injury to yourself or your fellow employees. For example:

- Pick up small items off the floor and wipe up spills immediately to prevent slips and falls.
- Balance the load in file cabinets to evenly distribute the weight.
- Use handles when you open and shut desk and file drawers. Only open one drawer at a time and be sure to shut desk and file drawers completely.

Employee Responsibilities - To ensure the success of our safety and health program, it is essential that all employees maintain a "safety consciousness." Listed below are some important guidelines to follow:

- Observe all organization safety and health rules and apply the principles of accident prevention to your own daily activities.

- Report all job-related injuries, illnesses or property damage to your supervisor immediately. Employees in need of medical attention are required to seek treatment promptly.
- Report all unsafe conditions to your supervisor.
- Observe all hazard warnings and no smoking signs.
- Keep aisles, walkways and working areas clear of debris.
- Know the location of first aid kits, emergency exits, and evacuation procedures.
- Become familiar with the operation of the fire protection equipment in your area, such as extinguishers and alarm pull stations. Keep all emergency exit doors and stairways clear of obstacles.
- Do not run on organization premises.
- Refrain from fighting, horseplay or distracting fellow employees from their work.
- Follow proper lifting procedures at all times.
- Actively support and participate in the organization's effort to maintain a safe and healthy work environment.
- Observe all requirements of the Drug and Alcohol-Free Workplace policy.

Evacuation Procedures

In case of a fire, fire drill, or natural disaster, employees should exit the building utilizing the nearest exit door leading outside, in proximity to their work area. Spokane International Academy staff will review in-depth protocol for fire drills, bomb threats, soft lockdowns, hard lockdowns, and other safety scenarios during your staff orientation in August.

Accident Reporting and Investigation

In the event that you become injured while at work, please follow the steps outlined below:

- Seek appropriate first aid or medical care. Locate, or have a supervisor or co-worker show you, the first aid kit in your work area. Emergency room care is recommended only if it is a true emergency.
- Notify your supervisor or other trusted staff member
- Email hr@spokaneintlacademy.org
- After receipt of the email, Human Resources will provide you with the appropriate employee report of injury forms.
- It is your responsibility to complete and have your supervisor complete these forms to the best of your ability in order to aid Spokane International Academy in record keeping and accident prevention.
- If you seek care from a healthcare provider, be sure to indicate that the injury/illness is work-related so that proper paperwork can be completed.

Based on the information collected through this process, school staff will work to correct hazards to prevent future injury, if applicable.

Closing Comment

This handbook provides you with an overview of the employer-employee relationship. Please keep this handbook in a place that is convenient for you to reach when it becomes necessary. Your handbook is not intended to replace direct, regular communication. All employees are encouraged to talk to the Spokane International Academy leadership team if they have any questions or concerns. Once again, welcome to Spokane International Academy!

Appendix A - Compensation Schedules

Will need to be updated!

2023-24 Teacher Salary Schedule

Years Exp.	BA	BA+45	BA+90	MA	MA+45	MA+90
0	49,879	52,536	55,196	56,969	60,174	63,378
1	50,875	53,535	56,195	57,967	60,813	64,377
2	51,893	54,540	57,194	58,966	61,811	65,376
3	53,086	55,735	58,414	60,186	63,032	66,596
4	54,308	56,955	59,635	61,407	64,253	67,817
5	55,528	58,176	60,855	62,628	65,473	69,037
6	56,749	59,396	62,076	63,848	66,694	70,258
7	57,969	60,617	63,296	65,069	67,914	71,478
8	59,190	61,837	64,517	66,289	69,135	72,699
9	-	63,058	65,738	67,510	70,355	73,919
10	-	64,278	67,060	68,831	71,677	75,649
11	-	65,499	69,267	71,040	73,885	77,965
12	-	66,720	71,533	73,304	76,151	80,280
13	-	-	73,853	75,625	78,471	82,597
14	-	-	76,186	77,958	80,881	85,002
15	-	-	78,519	80,290	83,305	87,408
16+	-	-	80,851	82,622	85,731	*89,821

*Employees who have maxed out the salary schedule will be allocated the state implicit price deflator (IPD) on top of this step in on the scale.

Masters Degrees

In order to qualify for an increase in pay for a Masters degree the degree must come from an accredited institution recognized by the state of Washington

(<http://www.k12.wa.us/certification/colleges/default.aspx>).

Longevity Stipend

Certificated staff qualify for a longevity stipend once they have completed 3 years (3.0 FTE) of employment as a teacher at Spokane International Academy. Eligibility is calculated one time each year on the first day of the school year. This means that employees begin earning the 3+ year stipend at the beginning of their 4th full year of service at Spokane International Academy, and only if they have completed three service years at SIA (i.e. are at 2.5 FTE or more with SIA) before the first day of their 4th year of service, and so on. Stipends will be issued in September and paid out in twelve monthly installments. Teachers who serve multiple years at SIA will earn the following amounts annually-

- 3+ years = \$3,000 annual stipend
- 5+ years = \$5,000 annual stipend
- 10+ years = \$7,000 annual stipend

For example, a certificated staff member who has completed 3 years of service with SIA (has 3.0 FTE of experience with SIA) as of the first day of the school year will earn the \$3,000 stipend in that school year (their 4th year of service at SIA), paid out in 12 monthly installments.

2023-24 Instructional Assistant Hourly Rates

Years of Service	No Teaching Cert.	*Teaching Cert.
0	\$16.79/hr	\$19.44/hr
1	\$17.30/hr	\$19.44/hr
2	\$17.82/hr	\$19.44/hr
3	\$18.35/hr	\$19.44/hr
4	\$18.90/hr	\$19.44/hr
5	\$19.44/hr	\$19.44/hr

Rationale for the above salary schedule:

The salary schedule for Spokane International Academy was modeled to be competitive with what paraeducators of similar years and type of experience might make at a local neighborhood

district. The table ends at 5 years of service in alignment with our Instructional Assistant program description that states that IAs have 5 years to complete a teacher prep program in order to be hired internally or to seek employment elsewhere.

Pay for someone with a teaching certificate is based on the rate of pay they would receive as a substitute in our building. These employees are often called upon to sub and we want to ensure they are compensated for the experience they bring to our organization. **In order to qualify for this position, the certificate needs to be a full, current, and non-emergency teaching certificate issued by the state of Washington. Teaching certificates will be verified by Human Resources staff utilizing e-cert on OSPI's e-cert system.*

2023-24 Office Manager

Years of Service	
0	\$19.67/hr
1	\$20.07/hr
2	\$20.47/hr
3	\$20.87/hr
4	\$21.29/hr
5	\$21.73/hr

2023-24 Office Assistant

Years of Service	
0	\$17.18/hr
1	\$17.54/hr
2	\$17.88/hr
3	\$18.24/hr
4	\$18.60/hr
5	\$18.98/hr

2023-24 Kitchen Manager

Years of Service	
0	\$19.67/hr
1	\$20.07/hr
2	\$20.47/hr
3	\$20.87/hr
4	\$21.29/hr
5	\$21.73/hr

2023-24 Kitchen Assistant

Years of Service	
0	\$16.59/hr
1	\$16.92/hr
2	\$17.26/hr
3	\$17.61/hr
4	\$17.96/hr
5	\$18.31/hr

2023-24 Custodian

Years of Service	
0	\$17.56/hr
1	\$18.03/hr
2	\$18.57/hr
3	\$19.13/hr
4	\$19.70/hr
5	\$19.70/hr

2023-24 Nurse Salary Schedule

Years of Service	
0	\$33.04/hr
1	\$34.03/hr
2	\$35.05/hr
3	\$36.11/hr
4	\$37.19/hr
5	\$37.19/hr

2023-24 Stipend Compensation Schedule (Teacher rates)

	Compensation
Sport (Head Coach)	\$30/hr
Sport (Assist. Coach)	\$25/hr
Academic Intervention	\$20/hr
Club (Lead)	\$20/hr
Club (Assistant)	\$15/hr
Book Fair/Science Fair	\$30/hr
Yearbook	\$1,500

**Rates above are based on a per hour of the activity basis for teaching. Exempt staff will be paid at their hourly rate. This should be accounted for when offering contracts and determining the duration and frequency of the activity*