



Spokane International Academy

Monthly Board Meeting

July

Published on July 19, 2026 at 8:59 PM PDT

Date and Time

Wednesday July 22, 2026 at 4:30 PM PDT

Location

Spokane International Academy, Media Center
777 E Magnesium Rd. Spokane, WA 99208

Agenda

	Purpose	Presenter	Time
I. Opening Items			4:30 PM
A. Record Attendance		Cassie Anderson	3 m
I. Record Attendance			
B. Call the Meeting to Order		Cassie Anderson	1 m
II. Consent Agenda			4:34 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 HOS, are those that are considered common to the operation of the Board and			

	Purpose	Presenter	Time
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, if any • Approval of updated school policies and/or procedures, if any			
A.	Approve June Meeting Minutes	Approve Minutes	Cassie Anderson1 m
B.	June Financials		
	A. AP Review		
	B. Payroll Review		
	C. Cash Flow and Budget Status		
	D. Miscellaneous/Enrollment Update		
C.	26-27 Handbooks	Vote	Cassie Anderson5 m
	Approve the yearly changes to the staff handbook and the employee handbook.		
D.	Approve Consent Agenda	Vote	Cassie Anderson3 m
III.	Public Comment		
IV.	Budget 26-27		4:43 PM
A.	Draft Budget 26-27	Vote	Sam Schweda10 m
V.	Enrollment 26-27		4:53 PM
A.	Enrollment Update	Discuss	Morgen Flowers-Washington5 m
VI.	Head of School Update		4:58 PM
A.	July Head of School Report	Discuss	Morgen Flowers-Washington7 m

	Purpose	Presenter	Time
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VII. Governance**5:05 PM**

A.	Head of School Evaluation Process	Discuss	Cassie Anderson	5 m
B.	Annual Board Retreat	Discuss	Cassie Anderson	7 m
	A. August 7, 2026, 12:00 pm -5:00 pm In person at SIA			
	B. Update on Goals, Facilitator, and Agenda			
	C. Feedback			
C.	Board Elections 26-27	Vote	Cassie Anderson	10 m
	A. We have several positions:			
	Chair			
	Vice-Chair			
	Secretary			
	Treasurer			
	B. Nominations			
	C. Vote			
D.	Board Recruitment/Matrix and Needs	Discuss	Cassie Anderson	5 m
	A. Recruitment Efforts			
	B. Board Ask			
	C. Next Steps for the retreat			

VIII. Other Business**IX. Closing Items**

A.	Adjourn Meeting	Vote
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Coversheet

Approve June Meeting Minutes

Section:	II. Consent Agenda
Item:	A. Approve June Meeting Minutes
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Monthly Board Meeting on June 24, 2026 2026_06_24_board_meeting_minutes.pdf



Spokane International Academy

Minutes

Monthly Board Meeting

June

Date and Time

Wednesday June 24, 2026 at 4:30 PM

Location

Spokane International Academy, Media Center
777 E Magnesium Rd. Spokane, WA 99208

Directors Present

Ashlee Lent (remote), Cassie Anderson, Charina Carothers (remote), Guillermo Espinosa (remote), Javier Medina (remote), Maureen Rosette (remote)

Directors Absent

David James, John Pell, Ron Poplawski

Guests Present

Brad DeJager, Brad DeJager, Jonathan Houston, CSC (remote), Myra Keast

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

Cassie Anderson called a meeting of the board of directors of Spokane International Academy to order on Wednesday Jun 24, 2026 at 4:35 PM.

II. Consent Agenda

A. Approve May Meeting Minutes

Maureen Rosette made a motion to approve the minutes from Monthly Board Meeting on 05-27-26.

Ashlee Lent seconded the motion.

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

B. May Financials

C. Harlows Bus Contract 2026-2029

D. Approve Consent Agenda

The May financials and bus contract were approved.

Motion to approve the Consent Agenda - Maureen Rosette

Seconded by Ashley Lent

The board Voted unanimously to approve the motion.

III. Enrollment 26-27

A. Enrollment Update

Morgen reviewed the year-end enrollment numbers of 848 students.

There were no further discussion.

IV. Budget 26-27

A. Draft Budget 26-27

Sam Schweda discussed the high-level budget document that he is using to prepare the budget 26-27. He talked through enrollment, expenditures, and revenue. He also answered relevant questions about our program. We talked through the details. There were no questions.

Morgen asked Sam to talk us through the next steps in the budgeting process.

Sam explains that he will advertise the budget adoption process two weeks prior to the Board meeting, and make it available to the public before it is adopted in July.

V. Summer Projects

A. Summer Projects

Brad DeJager discussed the upgrades for the facilities for 26-27. He walked through the list provided.

VI. Head of School Update

A. June Written Report

Morgen Flowers overviewed the Year End Report, staff and hiring, provided in the June written report.

B. Staffing/Hiring Updates

Morgen Flowers overviewed the Year End Report, staff and hiring, provided in the June written report.

VII. Governance

A. Head of School Evaluation Process

Cassie Anderson reviewed the Head of School evaluation process.

B. Annual Board Retreat

Working Group Sessions August 7th from 12pm-5pm
August Board Meeting (Minus the Financials)

C. Board Recruitment/Matrix and Needs

Ashley Lent raised discussion on the foundation and specifics on coordinating fundraising and the importance of identifying the market for the foundation. By doing so, it gives the school flexibility to spend money more effectively.

Other recruitment suggestions, matrix and board needs:

- Adding students to the Board (HS students): Gain Decision-making experience
- Sam suggested Randy Russell, Former Freeman Superintendent, who does Board Support
- Solid annual plan for the committees
- Growth Plan (Tentative for Board Approval)

At the next Board Meeting, think about who would be a great fit- come to the retreat and fill it out.

Send out a copy of the Board Matrix

VIII. 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 5:30 PM.

Respectfully Submitted,
Cassie Anderson

Documents used during the meeting

None

DRAFT



Spokane International Academy

Minutes

Monthly Board Meeting

June

Date and Time

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Directors Absent

David James, John Pell, Ron Poplawski

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A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:30 PM.

Respectfully Submitted,
Cassie Anderson

Documents used during the meeting

None

Coversheet

June Financials

Section:	II. Consent Agenda
Item:	B. June Financials
Purpose:	
Submitted by:	
Related Material:	Additional_notes_for_AP_Payroll-June (1).xlsx Jun_mid_AP_2026_ASB.pdf Jun_mid_AP_2026_Private.pdf Jun_mid_AP_2026.pdf Jun_EOM_AP_2026.pdf Jun_EOM_AP_2026_ASB.pdf Wire_register_06.26.pdf Jun_EOM_AP_2026-Void_ck_20839.pdf June_Payroll_2026.pdf June_Budget_Status_Report.pdf Enrollment Update- June.pdf

Notice

The following file is attached to this PDF. You will need to open this packet in an application that supports attachments to pdf files, e.g. [Adobe Reader](#):

Additional_notes_for_AP_Payroll-June (1).xlsx

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 July 22, 2026, the board, by a _____ vote, approves payments, totaling \$5,541.93. The payments are further identified in this document.

Total by Payment Type for Cash Account, COLUMBIA BANK - PUBLIC:
Warrant Numbers 20897 through 20902, totaling \$5,541.93

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

Check Nbr	Vendor Name	Check Date	Check Amount
20897	AWSL	06/15/2026	550.00
20898	COPELAND, TABATHA	06/15/2026	953.24
20899	GRAINGER, SPENCER G	06/15/2026	291.39
20900	INLAND NORTHWEST YEARBOOK	06/15/2026	1,125.00
20901	KRAUS, ELISABETH	06/15/2026	79.20
20902	SILVERWOOD THEME PARK	06/15/2026	2,543.10

6	Computer	Check(s) For a Total of	5,541.93
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	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
	6	Computer	Checks For a Total of	5,541.93
Total For	6	Manual, Wire Tran, ACH & Computer Checks		5,541.93
Less	0	Voided	Checks For a Total of	0.00
		Net Amount		5,541.93

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As of July 22, 2026, the board, by a _____ vote, approves payments, totaling \$200.00. The payments are further identified in this document.

Total by Payment Type for Cash Account, COLUMBIA BANK - PRIVATE:
Warrant Numbers 1448 through 1448, totaling \$200.00

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

Check Nbr	Vendor Name	Check Date	Check Amount
1448	IMAGINATIONS 2 CREATION	06/15/2026	200.00
1	Computer	Check(s) For a Total of	200.00

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	1	Computer	Checks For a Total of	200.00
Total For	1	Manual, Wire Tran, ACH & Computer Checks		200.00
Less	0	Voided	Checks For a Total of	0.00
		Net Amount		200.00

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 July 22, 2026, the board, by a _____ vote, approves payments, totaling \$39,279.77. The payments are further identified in this document.

Total by Payment Type for Cash Account, COLUMBIA BANK - PUBLIC:
Warrant Numbers 20903 through 20930, totaling \$39,279.77

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

Check Nbr	Vendor Name	Check Date	Check Amount
20903	AMAZON CAPITAL SERVICES	06/15/2026	5,667.30
20904	AMTRUST NORTH AMERICA	06/15/2026	10,278.00
20905	AWSL	06/15/2026	550.00
20906	BASSETT, EMILY	06/15/2026	91.71
20907	CITY OF SPOKANE	06/15/2026	2,303.98
20908	COLE, KIMBERLY	06/15/2026	440.00
20909	COMCAST BUSINESS	06/15/2026	390.44
20910	COPELAND, TABATHA	06/15/2026	55.98
20911	DE LAGE LANDEN FINANCIAL SERVI	06/15/2026	1,217.33
20912	DODD, RYLIE	06/15/2026	146.29
20913	EMBROIDERED SPORTSWEAR, INC	06/15/2026	616.96
20914	EVERETT PUBLIC SCHOOLS	06/15/2026	850.00
20915	EXPRESS SERVICE, INC.	06/15/2026	1,308.32
20916	GUIDEONE INSURANCE COMPANY	06/15/2026	8,512.00
20917	HOLDEN, TAYLOR	06/15/2026	21.78
20918	JOSTENS INC	06/15/2026	50.03
20919	KEAST, MYRA	06/15/2026	52.26
20920	KUTAK ROCK LLP	06/15/2026	2,397.50
20921	MCGEE, CARYN	06/15/2026	43.55
20922	MOON SECURITY SERVICE INC	06/15/2026	179.35
20923	PHILADELPHIA INSURANCE COMPANI	06/15/2026	3,374.00
20924	RIVERSIDE INSIGHTS	06/15/2026	138.56
20925	SANDERS, MATHIAS	06/15/2026	17.43
20926	SCHWEDA, SAMUEL	06/15/2026	26.00
20927	TRUE-BONANNO, AMY	06/15/2026	59.30
20928	WALKER, CARLEY	06/15/2026	403.82
20929	WOOD, CHANDALEE	06/15/2026	35.00
20930	WYNECOOP, CAMILLE	06/15/2026	52.88

28	Computer	Check(s) For a Total of	39,279.77
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	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
	28	Computer	Checks For a Total of	39,279.77
Total For	28	Manual, Wire Tran, ACH & Computer	Checks	39,279.77
Less	0	Voided	Checks For a Total of	0.00
		Net Amount		39,279.77

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 July 22, 2026, the board, by a _____ vote, approves payments, totaling \$205,442.21. The payments are further identified in this document.

Total by Payment Type for Cash Account, COLUMBIA BANK - PUBLIC:
Warrant Numbers 20939 through 20971, totaling \$205,442.21

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

Check Nbr	Vendor Name	Check Date	Check Amount
20939	ALPHA OMEGA TOURS & CHARTERS	06/30/2026	14,487.04
20940	AMAZON CAPITAL SERVICES	06/30/2026	3,901.17
20941	AUTO-CHLOR SYSTEM	06/30/2026	383.21
20942	Avista	06/30/2026	16,921.66
20943	BLICK ART MATERIALS	06/30/2026	336.61
20944	BRANTING, DARIN	06/30/2026	38.64
20945	BRAUN, RODNEY	06/30/2026	3,412.50
20946	CENTURYLINK	06/30/2026	275.79
20947	CHARLIE'S PRODUCE	06/30/2026	4,559.95
20948	CHEMSEARCHFE	06/30/2026	568.14
20949	EASTERN WASHINGTON UNIVERSITY	06/30/2026	2,105.57
20950	EASTERN KENTUCKY UNIVERSITY	06/30/2026	799.00
20951	EDNETICS NETWORK	06/30/2026	17,556.12
20952	EXPRESS SERVICE, INC.	06/30/2026	2,224.15
20953	FATBEAM LLC	06/30/2026	556.00
20954	FIKES NORTHWEST	06/30/2026	2,101.92
20955	GOJOE PATROL INC	06/30/2026	1,124.95
20956	GOLD STAR FOODS OF IDAHO, INC	06/30/2026	8,967.12
20957	GREENSCAPE	06/30/2026	2,745.21
20958	HARLOW'S SCHOOL BUS SERVICE IN	06/30/2026	81,286.63
20959	INLAND NORTHWEST THERAPY, LLC	06/30/2026	32,009.25
20960	MAY, CHAD	06/30/2026	274.05
20961	NEWESD 101	06/30/2026	2,062.50
20962	PATRIOT FIRE PROTECTION, INC	06/30/2026	377.49
20963	ROYAL BUSINESS SYSTEMS, INC	06/30/2026	1,494.57
20964	SPRAGUE PEST SOLUTIONS	06/30/2026	119.80
20965	STAPLES ADVANTAGE	06/30/2026	2,091.32
20966	STATE AUDITOR'S OFFICE	06/30/2026	705.50
20967	TK ELEVATOR CORPORATION	06/30/2026	1,479.76
20968	TOMEIO, CHIBRON	06/30/2026	259.08
20969	WALKER, CARLEY	06/30/2026	48.00
20970	WSIPC	06/30/2026	94.56
20971	ZOOM VIDEO COMMUNICATIONS INC.	06/30/2026	74.95

Check Nbr	Vendor Name	Check Date	Check Amount
33	Computer	Check(s) For a Total of	205,442.21

	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
	33	Computer	Checks For a Total of	205,442.21
Total For	33	Manual, Wire Tran, ACH & Computer Checks		205,442.21
Less	0	Voided	Checks For a Total of	0.00
		Net Amount		205,442.21

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 July 22, 2026, the board, by a _____ vote, approves payments, totaling \$2,272.99. The payments are further identified in this document.

Total by Payment Type for Cash Account, COLUMBIA BANK - PUBLIC:
Warrant Numbers 20935 through 20938, totaling \$2,272.99

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

Check Nbr	Vendor Name	Check Date	Check Amount
20935	CONNOR, RONNIE	06/30/2026	90.00
20936	EMBROIDERED SPORTSWEAR, INC	06/30/2026	994.63
20937	HARLOW'S SCHOOL BUS SERVICE IN	06/30/2026	500.00
20938	STAGE PARTNERS	06/30/2026	688.36

4	Computer	Check(s) For a Total of	2,272.99
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	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
	4	Computer	Checks For a Total of	2,272.99
Total For	4	Manual, Wire Tran, ACH & Computer	Checks	2,272.99
Less	0	Voided	Checks For a Total of	0.00
		Net Amount		2,272.99

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 July 22, 2026 the board, by a _____ vote, approves payments, totaling \$102,100.84. The payments are further identified in this document. Total by Payment Type for Private/Public Account, Columbia BANK: Wire/ACH payments totaling \$102,100.84.

Secretary _____ Board Member _____

Board Member _____ Board Member _____

Board Member _____ Board Member _____

Type	Vendor Name		Date	Amount
ACH	Umpqua Credit Card	May Statement	6/15/2026	\$ 6,625.84
ACH	SIA-Magnesium		6/29/2026	\$ 95,475.00

2 ACH/Wire For a Total of \$102,100.84

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 July 22, 2026, the board, by a _____ vote, approves payments, totaling \$0.00, and voids/cancellations, totaling \$100.00. The payments and voids are further identified in this document.

Total by Payment Type for Cash Account, COLUMBIA BANK - PUBLIC:
Voids/Cancellations, totaling \$100.00

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

Check Nbr	Vendor Name	Check Date	Check Amount
20839	NEWPORT HS-TRACK & FIELD	06/30/2026	100.00
1	Void	Check(s) For a Total of	100.00

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	0	Computer	Checks For a Total of	0.00
Total For	0	Manual, Wire Tran, ACH & Computer Checks		0.00
Less	1	Voided	Checks For a Total of	100.00
		Net Amount		-100.00

Payments have been audited and certified by the Auditing Officer as required by RCW 42.24.080, and those payments have been recorded on a listing which has been made available to the board.

As of July 22, 2026, the board, by a _____ vote, does approve for payment those Direct Deposits included in the following list and further described as follows: COLUMBIA BANK - COLUMBIA BANK - PUBLIC Direct Deposit Number 900009023 through 900009143 in the total amount of \$853,240.50.

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

4pacpv04.p SPOKANE INTERNATIONAL ACADEMY 2:36 PM 06/17/26
05.26.02.00.00-010051 PAY SUMMARY FOR PR / Payroll - AFTER CALCS PAGE: 1
CHECK DATE: 06/30/2026 PERIOD ENDING DATE: 06/30/2026
HR\PA\CP\PE - 748 - Board

						RETIRE
PAY	DESCRIPTION	COUNT	FACTOR	HOURS	GROSS	HOURS
CAP23	ASSOCIATE PR	2	1.0000		10,093.32	168.00
CAPR3	ASSOCIATE PR	3	2.0000		11,095.23	168.00
CASP3	ADMIN OFFICE	1	1.0000		4,587.90	160.00
CCF3	COMM OUTREACH	1	1.0000		4,325.40	152.00
CCFO3	CHIEF FIN OFF	1	1.0000		11,777.09	168.00
CCOU3	COUNSELOR	5	3.0000		17,325.00	312.00
CCUS4	FACILITIES	5	5.0000		17,696.94	840.00
CDOP3	DIR OF OPS	6	2.0000		13,708.34	336.00
CDSS3	DIR OF SPECIAL	7	3.0000		28,177.39	420.00
CIA3	INST AIDE	86	27.0000		60,338.03	2250.00
CIAB3	INST AIDE	5	1.0000		1,172.39	90.00
CINT3	INT COACH	4	4.0000		23,315.99	416.00
CKIT4	KITCHEN MGR	1	1.0000		3,126.04	104.00
CKTA4	KITCHEN ASSIST	4	4.0000		8,998.68	416.00
CLGY5	LONGEVITY	32	31.0000		9,059.56	1408.00
CMGB3	BUS GENERALIST	1	1.0000		-46.47	
CMGF3	MANAGER FINANCE	1	1.0000		5,049.80	152.00
CMH23	HR SPECIALIST	1	1.0000		3,675.66	152.00
CNUR3	NURSE	3	1.0000		2,758.70	
COF23	OFFICE ASSIST	4	1.0000		2,440.02	160.00
COFF3	OFFICE ASSIST	13	4.0000		9,807.85	472.00
CSUP3	SUPERINTENDENT	4	1.0000		15,416.67	168.00
CTC13	TEACHER	138	56.0000		325,296.11	5504.00
CTC23	TEACHER	2	1.0000		4,329.98	104.00
CTSU3	BLDG SUB	6	2.0000		5,529.49	192.01
LWOP3	LWOP	31		-117.7500	-3,291.50	-118.00
RTRO3	RETRO PAY 613	2	1.0000		503.50	
SUP15	SUPPLEMENTAL	7	7.0000		2,100.00	4.00
SUP25	SUPPLEMENTAL	8	8.0000		200.00	8.00
SUP35	SUPPLEMENTAL	2	2.0000		50.00	2.00
TIA23	INSTAIDE-S2	1		6.2500	375.00	6.30
TIA3	INST AIDE	20		-57.2500	-1,245.42	-57.30
TIAS3	INST AIDE-S	1		7.5000	450.00	7.60
TKII4	KITCHEN ASST	1		57.0000	1,137.72	57.00
TKIT4	KITCHEN MGR	1		0.7500	18.91	0.80
TOFF3	OFFICE ASST	4		-57.0000	-1,137.73	-57.00

CHECK DATE: 06/30/2026 PERIOD ENDING DATE: 06/30/2026

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>
TSU23	SUBSTITUTE	8		49.2500	1,090.87	49.29
TSUB3	SUBSTITUTE	6		88.0000	1,786.96	88.00
	REPORT TOTAL	428	174.0000	-23.2500	601,093.42	14302.70

CHECK DATE: 06/30/2026 PERIOD ENDING DATE: 06/30/2026

HR\PA\CP\PE - 748 - Board

CODE	DESCRIPTION	CATEGORY	COUNT	AMOUNT
1FIC	FICA	FICA	428	36,382.37
1FIT	FED INC TAX	FEDERAL TAX	428	37,553.36
1FIT+	FIT ADD AMT	FEDERAL TAX	64	6,139.00
1MED	MEDICARE	MEDICARE	428	8,508.80
1PFML	WA PAID FML	PFML	428	4,852.02
1ReE0	SERS PLAN 0	RETIREMENT	1	
1ReE2	SERS PLAN 2	RETIREMENT	160	7,537.27
1ReE3	SERS PLAN 3	RETIREMENT	39	2,653.58
1ReT0	TRS PLAN 0	RETIREMENT	37	
1ReT2	TRS 2	RETIREMENT	136	15,810.41
1ReT3	TRS PLAN 3	RETIREMENT	103	15,418.47
1WC	WORKERS' COMP	WORKERS' COMP	428	2,470.84
1WLTC	WA LTC	LONG-TERM CARE	420	3,384.37
DCP	DCP DRS	TSA-BEFORE TAX	4	3,666.61
DCP R	DCP ROTH	TSA-AFTER TAX	6	1,288.00
DCS-P	CHILD SUPPORT		5	1,268.00
HCFSA	Medical FSA	OTH BEF TAX	3	283.33
HEHSA	Health Eqty-HSA	OTH BEF TAX	5	766.00
KP1ER	Kai WA Smt1 EMP	OTH BEF TAX	5	135.00
KP2ER	Kai WA Smt2 EMP	OTH BEF TAX	11	695.00
KP2FR	Kai WA Smt2 FAM	OTH BEF TAX	4	829.00
KP2SR	Kai WA Smt2 E/S	OTH BEF TAX	2	268.00
KW1CR	Kai WA Core1E/C	OTH BEF TAX	1	42.00
KW1ER	Kai WA Core1EMP	OTH BEF TAX	18	144.00
KW1FR	Kai WA Core1FAM	OTH BEF TAX	4	144.00
KW1SR	Kai WA Core1E/S	OTH BEF TAX	3	48.00
KW2CR	Kai WA Core2E/C	OTH BEF TAX	5	232.00
KW2ER	Kai WA Core2EMP	OTH BEF TAX	2	66.00
KW2SR	Kai WA Core2E/S	OTH BEF TAX	2	132.00
KWSCR	Kai WA SndChE/C	OTH BEF TAX	1	228.00
KWSER	Kai WA SndChEMP	OTH BEF TAX	16	650.00
KWSFR	Kai WA SndChFAM	OTH BEF TAX	9	1,220.00
LTD50	Emp Pd LTD 50%		41	124.60
LTD60	Emp Pd LTD 60%		128	819.74
LTDBU	Supp LTD		2	
PHCR	Prem Hgh PPOE/C	OTH BEF TAX	4	550.00
PHER	Prem Hgh PPOEMP	OTH BEF TAX	5	314.00
PHFR	Prem Hgh PPOFAM	OTH BEF TAX	8	942.00
PHSR	Prem Hgh PPOE/S	OTH BEF TAX	2	314.00
PMER	Prem HMCrEPOEMP	OTH BEF TAX	17	105.00
PMFR	Prem HMCrEPOFAM	OTH BEF TAX	1	63.00
PMSR	Prem HMCrEPOE/S	OTH BEF TAX	4	84.00
PSCR	Prem Std PPOE/C	OTH BEF TAX	4	378.00
PSER	Prem Std PPOEMP	OTH BEF TAX	24	1,080.00
PSFR	Prem Std PPOFAM	OTH BEF TAX	5	972.00
PSSR	Prem Std PPOE/S	OTH BEF TAX	4	216.00
VACR	UMP Achieve2E/C	OTH BEF TAX	3	236.00
VAER	UMP Achieve2EMP	OTH BEF TAX	10	675.00
VAFR	UMP Achieve2FAM	OTH BEF TAX	2	405.00
VASR	UMP Achieve2E/S	OTH BEF TAX	1	270.00
VHSAC	UMP CDHP E/C	OTH BEF TAX	2	61.00
VHSAF	UMP CDHP FAM	OTH BEF TAX	3	105.00
VHSAS	UMP CDHP E/S	OTH BEF TAX	2	70.00

CHECK DATE: 06/30/2026 PERIOD ENDING DATE: 06/30/2026

HR\PA\CP\PE - 748 - Board

<u>CODE</u>	<u>DESCRIPTION</u>	<u>CATEGORY</u>	<u>COUNT</u>	<u>AMOUNT</u>
VUCR	UMP Achieve1E/C	OTH BEF TAX	9	328.00
VUER	UMP Achieve1EMP	OTH BEF TAX	30	805.00
VUFR	UMP Achieve1FAM	OTH BEF TAX	7	332.00
VUSR	UMP Achieve1E/S	OTH BEF TAX	2	94.00
			3526	162,158.77

CHECK DATE: 06/30/2026 PERIOD ENDING DATE: 06/30/2026

HR\PA\CP\PE - 748 - Board

<u>CODE</u>	<u>DESCRIPTION</u>	<u>CATEGORY</u>	<u>COUNT</u>	<u>AMOUNT</u>
1FIC	FICA	FICA	428	36,382.37
1MED	MEDICARE	MEDICARE	428	8,508.80
1PFML	WA PAID FML	PFML	428	1,940.29
1ReE0	SERS PLAN 0	RETIREMENT	1	
1ReE2	SERS PLAN 2	RETIREMENT	161	7,756.78
1ReE3	SERS PLAN 3	RETIREMENT	39	2,307.83
1ReT0	TRS PLAN 0	RETIREMENT	48	
1ReT2	TRS PLAN 2	RETIREMENT	138	16,229.81
1ReT3	TRS PLAN 3	RETIREMENT	103	17,641.81
1UC	UNEMPLOYMENT	UNEMPLOY COMP	428	2,345.67
1WC	WORKERS' COMP	WORKERS' COMP	428	5,958.47
SEBB	SEBB		290	152,919.00
VHSS1	UMP CDHP EE HSA		7	156.25
			2927	252,147.08

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

10--GENERAL FUND-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2025 (September 1, 2025 - August 31, 2026)For the SPOKANE INTERNATIONAL ACADEMY School District for the Month of June, 2026

	ANNUAL	ACTUAL	ACTUAL			
<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>BUDGET</u>	<u>FOR MONTH</u>	<u>FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 LOCAL TAXES	0	.00	.00		.00	0.00
2000 LOCAL SUPPORT NONTAX	229,500	8,250.89	132,106.09		97,393.91	57.56
3000 STATE, GENERAL PURPOSE	10,822,475	574,692.96	8,908,730.02		1,913,744.98	82.32
4000 STATE, SPECIAL PURPOSE	2,701,511	239,461.04	2,480,870.84		220,640.16	91.83
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,154,623	62,085.80	690,594.45		464,028.55	59.81
7000 REVENUES FR OTH SCH DIST	0	.00	.00		.00	0.00
8000 OTHER AGENCIES AND ASSOCIATES	400,000	1,414.00	2,064.00		397,936.00	0.52
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	15,308,109	885,904.69	12,214,365.40		3,093,743.60	79.79
<u>B. EXPENDITURES</u>						
00 Regular Instruction	7,294,596	616,590.60	6,383,238.53	2,124,537.52	1,213,180.05-	116.63
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	1,668,937	133,486.31	1,316,129.25	293,347.95	59,459.80	96.44
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.	865,332	53,813.17	480,420.74	128,806.65	256,104.61	70.40
70 Other Instructional Pgms	45,151	4,045.32	41,721.16	11,790.46	8,360.62-	118.52
80 Community Services	0	6,015.87	39,070.69	18,139.87	57,210.56-	0.00
90 Support Services	5,263,836	598,517.77	4,244,668.26	566,319.07	452,848.67	91.40
<u>Total EXPENDITURES</u>	15,137,852	1,412,469.04	12,505,248.63	3,142,941.52	510,338.15-	103.37
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
<u>D. OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
<u>E. UNUSUAL/INFREQUENT-INFLOWS (GL 968)</u>	0	.00	.00		.00	0.00
<u>F. UNUSUAL/INFREQUENT-OUTFLOWS (GL 538)</u>	0	.00	.00		.00	0.00
<u>G. NET CHANGE IN FUND BALANCE</u>	170,257	526,564.35-	290,883.23-		461,140.23-	270.85-
<u>(A-B-C-D+E-F)</u>						
<u>H. TOTAL BEGINNING FUND BALANCE</u>	3,750,000		4,913,733.42			
<u>I. G/L 896, 897, 898 ACCOUNTING</u>	XXXXXXXXX		.00			
<u>CHANGES AND ERROR CORRECTIONS (+OR-)</u>						
<u>J. TOTAL ENDING FUND BALANCE</u>	3,920,257		4,622,850.19			
<u>(G+H + OR - I)</u>						

17--PRIVATE FUND-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2025 (September 1, 2025 - August 31, 2026)

For the SPOKANE INTERNATIONAL ACADEMY School District for the Month of June, 2026

	ANNUAL	ACTUAL	ACTUAL			
	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 LOCAL TAXES	0	.00	.00		.00	0.00
2000 LOCAL SUPPORT NONTAX	15,000	628.55	8,027.73		6,972.27	53.52
3000 STATE, GENERAL PURPOSE	0	.00	.00		.00	0.00
4000 STATE, SPECIAL PURPOSE	0	.00	.00		.00	0.00
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	0	.00	.00		.00	0.00
7000 REVENUES FR OTH SCH DIST	0	.00	.00		.00	0.00
8000 OTHER AGENCIES AND ASSOCIATES	0	.00	.00		.00	0.00
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
 <u>Total REVENUES/OTHER FIN. SOURCES</u>	 15,000	 628.55	 8,027.73		 6,972.27	 53.52
 <u>B. EXPENDITURES</u>						
00 Regular Instruction	0	172.40	3,805.81	0.00	3,805.81	0.00
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	0	.00	.00	0.00	.00	0.00
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.	0	.00	.00	0.00	.00	0.00
70 Other Instructional Pgms	0	.00	.00	0.00	.00	0.00
80 Community Services	0	.00	82.58	0.00	82.58	0.00
90 Support Services	15,000	234.50	2,664.91	0.00	12,335.09	17.77
 <u>Total EXPENDITURES</u>	 15,000	 406.90	 6,553.30	 0.00	 8,446.70	 43.69
 <u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	 0	 .00	 .00			
<u>D. OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
 <u>E. UNUSUAL/INFREQUENT-INFLOWS (GL 968)</u>	 0	 .00	 .00		 .00	 0.00
<u>F. UNUSUAL/INFREQUENT-OUTFLOWS (GL 538)</u>	0	.00	.00		.00	0.00
 <u>G. NET CHANGE IN FUND BALANCE</u>	 0	 221.65	 1,474.43		 1,474.43	 0.00
<u>(A-B-C-D+E-F)</u>						
 <u>H. TOTAL BEGINNING FUND BALANCE</u>	 350,000		 .00			
 <u>I. G/L 896, 897, 898 ACCOUNTING</u>	 XXXXXXXXXX		 .00			
<u>CHANGES AND ERROR CORRECTIONS (+OR-)</u>						
 <u>J. TOTAL ENDING FUND BALANCE</u>	 350,000		 1,474.43			
<u>(G+H + OR - I)</u>						

40--ASB FUND-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT

Fiscal Year 2025 (September 1, 2025 - August 31, 2026)

For the

SPOKANE INTERNATIONAL ACADEMY

School District for the Month of

June

,

2026

	ANNUAL	ACTUAL	ACTUAL			
	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	29,000	3,080.00	13,563.38		15,436.62	46.77
2000 Athletics	0	1,561.00	1,561.00		1,561.00-	0.00
3000 Classes	0	.00	.00		.00	0.00
4000 Clubs	39,200	1,682.00	29,208.00		9,992.00	74.51
6000 Private Moneys	0	.00	434.00		434.00-	0.00
<u>Total REVENUES</u>	68,200	6,323.00	44,766.38		23,433.62	65.64
B. EXPENDITURES						
1000 General Student Body	23,650	3,794.63	12,943.41	0.00	10,706.59	54.73
2000 Athletics	0	.00	.00	0.00	.00	0.00
3000 Classes	0	.00	.00	0.00	.00	0.00
4000 Clubs	39,200	4,523.79	28,188.65	0.00	11,011.35	71.91
6000 Private Moneys	0	.00	434.00	0.00	434.00-	0.00
<u>Total EXPENDITURES</u>	62,850	8,318.42	41,566.06	0.00	21,283.94	66.14
C. <u>EXCESS OF REVENUES</u>						
<u>OVER(UNDER) EXPENDITURES</u> (A-B)	5,350	1,995.42-	3,200.32		2,149.68-	40.18-
D. <u>UNUSUAL/INFREQUENT-INFLOWS (GL 968)</u>	0	.00	.00		.00	0.00
E. <u>UNUSUAL/INFREQUENT-OUTFLOWS (GL 538)</u>	0	.00	.00		.00	0.00
F. <u>NET CHANGE IN FUND BALANCE</u>	5,350	1,995.42-	3,200.32		2,149.68-	40.18-
<u>(C+D-E)</u>						
G. <u>TOTAL BEGINNING FUND BALANCE</u>	1,000		16,096.42			
H. <u>G/L 896, 897, 898 ACCOUNTING</u> XXXXXXXXX			.00			
<u>CHANGES AND ERROR CORRECTIONS (+OR-)</u>						
I. <u>TOTAL ENDING FUND BALANCE</u>	6,350		19,296.74			
<u>(F+G + OR - H)</u>						
J. <u>ENDING FUND BALANCE ACCOUNTS:</u>						
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	6,350		19,296.74			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	6,350		19,296.74			

25-26 Enrollment													
	9	10	11	12	1	2	3	4	5	6	Total Ave.	Budget	Variance
K	68.00	73.00	72.00	72.00	71.00	72.00	71.00	72.00	72.00	72.00	71.50	70.00	1.50
1	92.00	92.00	94.00	94.00	94.00	92.00	93.00	91.00	91.00	91.00	92.40	93.00	(0.60)
2	69.00	71.00	70.00	70.00	71.00	71.00	72.00	70.00	69.00	69.00	70.20	70.00	0.20
3	94.00	92.00	92.00	92.00	93.00	93.00	94.00	93.00	93.00	93.00	92.90	93.00	(0.10)
4	93.00	95.00	95.00	95.00	92.00	91.00	92.00	90.00	90.00	90.00	92.30	93.00	(0.70)
5	92.00	94.00	96.00	96.00	95.00	95.00	95.00	94.00	94.00	94.00	94.50	93.00	1.50
6	88.00	86.00	86.00	84.00	85.00	84.00	84.00	83.00	83.00	82.00	84.50	87.00	(2.50)
7	89.00	85.00	85.00	85.00	85.00	85.00	86.00	84.00	84.00	84.00	85.20	87.00	(1.80)
8	69.00	66.00	66.00	65.00	65.00	64.00	63.00	63.00	63.00	63.00	64.70	56.00	8.70
9	44.00	45.00	45.00	41.00	41.00	38.00	38.00	39.00	38.00	38.00	40.70	56.00	(15.30)
10	38.00	38.00	39.00	36.00	36.00	36.00	35.00	35.00	35.00	35.00	36.30	39.00	(2.70)
11	9.60	8.40	8.40	8.40	8.40	8.40	9.60	8.60	8.25	8.05	8.61	9.00	(0.39)
12	2.40	2.40	2.40	2.40	2.40	4.80	4.80	4.80	4.60	4.60	3.56	5.00	(1.44)
	848.00	847.80	850.80	840.80	838.80	834.20	837.40	827.40	824.85	823.65	837.37	851.00	(13.63)

Coversheet

26-27 Handbooks

Section: II. Consent Agenda
Item: C. 26-27 Handbooks
Purpose: Vote
Submitted by:
Related Material:
Family Handbook 2026-2027.pdf
SIA_Family_Handbook_Comparison_2025-26_to_2026-27.xlsm - Full Text Change Log.pdf
SIA Employee Handbook (26-27) - Final.pdf
Spokane International Academy - Employee Handbook Updates.docx



2026-2027

Family Handbook

Letter from the Head of School

Dear SIA Students and Families,

Welcome to another incredible school year. I am extremely excited about all that we will accomplish, and our continued commitment to the core mission and values of Spokane International Academy. This handbook will provide useful information that is easily accessible to all students and parents, communicates our values and expectations clearly, and informs you of the rights you have under local, state and federal programs.

This handbook provides general information about our academic program, policies and procedures, and the SIA Student Code of Conduct. Please read, understand, and comply with all provisions in this handbook. As a charter school, SIA is a choice program. Some of our expectations differ from that of a traditional neighborhood school. All of these expectations help us establish a rigorous and safe learning environment for all of our students. We believe high expectations coupled with support will create an environment where all students meet and exceed their potential. It is vital that all members of our community, adults and students alike, fully understand the expectations set forth in this handbook and agree to support them.

SIA's mission of empowering students with the academic skills, habits of mind and global competence to become leaders who can powerfully transform our communities serves as our unifying purpose. We have seen tremendous results in the students who have committed to the mission. As interest in our program grows across the area, we are excited to continue to refine our program and develop more enriching opportunities for our students in the future. We thank you again for your support of the mission of SIA and our efforts to prepare your children for college and careers in the future.

Sincerely,



Morgen Flowers-Washington
Head of School

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Section 1: Campus Information

Closed Campus

SIA is a closed campus for students in Kindergarten - 12th grade. When on campus during SIA's academic hours students must always be under the supervision of an adult. Students should not leave campus throughout the day without prior authorization from caregivers and administration. Students who leave campus without authorization will receive a discipline consequence and will be considered truant from school. Upon dismissal, students may leave campus if they do not have other obligations (clubs, athletics, academic or pre-established after school commitment). Students are not allowed to remain on campus past 3:30 pm unless given explicit permission from an SIA staff member to do so.

Students who need to leave campus early must be signed out by an authorized individual. Students will only be released to adults who are listed in our school information system Skyward. Please check annually to ensure that the adults who are authorized to pick up your child are accurate and up to date.

Students in 11th and 12th grade who participate in both the Skills Center and Running Start have a more flexible schedule. For example, students in Running Start who have classes at Running Start in the morning may arrive mid-day to complete required SIA classes in the afternoons. Students may not leave campus prior to the conclusion of their classes. For questions regarding the specifics of this policy, please reach out to the SIA Administration.

Parents/community members who wish to interact with their child during the school day must first arrange that with the Office prior to the intended date of the visit. The Head of School or designee will then decide whether or not to allow the visit due to the daily schedule of the school or based on other circumstances. All volunteers must submit their information via our volunteers page on our website, every school year. This information is run through the Washington State Patrol background check system.

Board of Directors

Per Washington State law, SIA is governed by a volunteer, non-profit board of directors. This board serves in the same capacity as the board for any school district in Washington. The board must abide by the Open Public Meetings Act (OPMA) and meet monthly. They may also be reached by emailing boardofdirectors@spokaneintlacademy.org. For more information about meeting schedules and biographies of individual board members, please visit the governance page located at the footer of our website (www.spokaneintlacademy.org).

Attendance

It is essential that students be present daily, to ensure success in our academic program. The attendance policy at SIA has been formed in order to ensure that this remains the case. Therefore, any student who misses more than 15 days of school over the course of a school year may be recommended for retention

in their current grade level for the following year. The school reserves the right to make exceptions to this policy in the instance of an extended absence due to medical reasons. Additionally, if a student accrues an excessive number of absences, the counselor will file a required stay petition with the juvenile courts to assist in resolving the situation. Please reach out to the school counselors for more information about mandatory attendance (BECCA process), and required filings.

Students who are absent from school cannot attend or participate in any other school-sponsored activities occurring on the day of the absence (concerts, athletic/academic competitions, etc.), unless advanced permission has been given by the school.

In the event of a necessary absence, a parent/guardian must contact the Office and report the absence by 8:00 a.m. They should include the student's name, date of absence, reason for absence and parent/guardian contact number. Absences can be requested through Skyward, our student management information system. This notification does not automatically excuse the absence (see Excused/Unexcused Absence Policy below). All questions related to attendance should be directed first to the Office. If questions aren't resolved, they will be forwarded on to the Director of Operations. If we are unable to verify the reason for the student's absence with the parent/guardian, the child will be considered truant.

Standardized Testing and Final Exam Attendance

Students who are absent during standardized testing or final exams will be required to complete any missed assessments upon returning to school. Families are strongly encouraged to avoid scheduling appointments, vacations, or other nonessential absences during designated testing periods.

Medical Visits

Doctor visits or other similar circumstances require notification from a parent/guardian detailing the time to be excused, reason for leaving, approximate time of return and parent/guardian phone number. Upon return, the student must provide a doctor's note verifying the appointment and excusing the absence. Absences will not be excused until a doctor's note has been received by the Office. SIA will need documentation of any extended absences. **Families will have 3 days to submit documentation to justify the absence as excused.** The absence will remain as unexcused until paperwork is returned justifying the absence.

Dismissal/ Early Pick Up

We understand that unexpected situations may arise during the school day that require you to pick up your child early. To ensure a smooth and safe dismissal process for all students, we kindly ask that you follow these early pick-up procedures:

- **Notification in Advance:** Whenever possible, please notify the Office at least 30 minutes before your desired pick-up time by phone, email, or completing the [Google sign-out form on the SIA website](#).
- **Prompt Pick Up:** By notifying us in advance, we can have your child ready for pick-up at your designated time in the parent pick-up area.
- **Late Notification:** If you are unable to notify us in advance, you can still pick up your child early by coming to the Office. However, there may be a brief delay to ensure proper dismissal procedures are followed.

- **Designated Pick Up Area:** All early pick-ups will take place at the designated parent pick-up area for safety and efficiency.
- **Dismissal Prep Period:** For a safe and orderly dismissal, teachers begin preparing students 30 minutes before the official dismissal time. **Early pick-ups cannot be accommodated during this 30-minute period.**
- **Lunch Period Early Pick up:** Early pick ups cannot be accommodated during your student's lunch period.

Thank you for your cooperation in following these procedures. They help us prioritize the safety and well-being of all students while ensuring a smooth dismissal process.

Tardiness/Late Pick-Up

Students are considered tardy when they are not in class by 8:00 am on a school day. Students are required to be at school on time. If a student is excessively late to class, and the tardies are unexcused, the student may be asked to meet with Administration to discuss tardiness. Secondary students who are tardy 3+ times per week will spend lunch /recess in reflection time.

Students are also required to be picked up no later than 3:30 pm Mon-Thurs and 1:15 pm on Fridays. SIA does not have the staff capacity to supervise students beyond this time.

A parent/guardian will be notified in cases of habitual tardiness/late pick-up. The parent/guardian will be expected to work with the school to implement a plan to correct the problem. Should there be an emergency that prevents a student from being on time in the morning or picked up on time in the afternoon, the parent/guardian should contact the Office.

Missed Classwork due to Absence:

After an absence, students are responsible for retrieving make-up assignments from their teachers. Please consult with the teacher about work that will be missed ahead of a planned absence. Students should expect to have work to make up when they return. Students will be allowed (2) days for each day they are absent to make up work that was assigned on the date of their absence. Projects that have been previously assigned, and made known to the student, will be due on the original date assigned. If a student is absent the day a project is due, they will be expected to turn it in the next day they are in attendance.

Excused Absences (written statements from appropriate entities may be required):

- Illness: fever, contagious disease, illness rendering student to bed rest (Doctor's note required after the third day of absence, or for frequent, recurring illness-related absence)
- Injury resulting in temporary physical disability (Doctor's note required)
- Mental Health Emergency (Doctor's note required)
- Emotional Disability (Doctor's note required)
- Family Emergency (At the discretion of SIA Administration)
- Legal Circumstance (notification from appropriate Judicial Office required)

- Religious Observance
- Absences resulting from suspensions
- Absences directly related to a student experiencing homelessness.
- **Any absence other than those stated above must be approved in advance by School Administration to be considered “excused.”**

Unexcused Absences are defined below regardless of notification by the parent.

- Absences not properly reported by the parent/guardian
- Excessive absences reported by parent (10% of the school year missed)
- Typically excused absences that have not been confirmed within 3 days of the absence
- Family vacations
 - Unless pre-arranged with Administration approval
- Absences related to sports/activities not affiliated with or approved by SIA Administration.

Other Attendance Policies: When a student is absent/truant from school or from assigned classes, SIA will notify parent/guardian within the same school day.

Procedures for monitoring and compliance of compulsory attendance

1. All absences will be investigated by school personnel on a daily basis and families will be notified accordingly. We are required by law to ensure your child's location and safety.
2. After 3 unexcused absences a parent will receive a written notification.
3. After 5 unexcused absences in a year, a mandatory attendance conference will be held with the parent/guardian, the school counselor and/or Administrator.
4. Counselors are required to file a stay petition for students with 7 unexcused absences in one month or 10 unexcused absences in a school year. This petition constitutes a required referral to the BECCA Court process.

Truancy:

When students consistently fail to attend school, they are considered truant. Washington State law requires children from ages 8 to 17 to attend a public school, private school, or to receive home-based instruction as provided in subsection (4) of RCW 28A.225.010.

Transportation

Spokane International Academy provides transportation to and from hubs around the Spokane Area, located within areas of high demand, during regular school hours, to all eligible students (subject to available space on the route). Good conduct and compliance with transportation rules are required to maintain the bus transportation privilege. Please inform the Office if the child changes their transportation arrangements. Any alterations to the daily bus schedule must be requested in writing at bus@spokaneintlacademy.org.

We currently have 7 buses available for student transportation. Students wanting to access the bus need to ride a minimum of once in a two week period. Families need to register for a space on the bus prior to the beginning of each school year. This will allow school staff to develop accurate records of who should and should not be riding the bus, who needs to access which stop and help to plan out our overall transportation offering. Students who are not registered to ride the bus will not be allowed to access the bus until this is complete. Students will not be allowed to ride a bus other than the one they typically ride, unless cleared by the school administration, as there may not be adequate space to accommodate them that day. Daily bus attendance will be monitored, recorded, and stored at the school.

If a student who is registered to ride the bus has not ridden the bus for 10 consecutive days, they may lose their seat on the bus. This open seat will be offered to the next student on the waitlist.

Transportation provided by SIA is a privilege and students will be suspended from school bus transportation due to inappropriate behavior. Students are expected to follow all safety rules while riding the bus. It is important to remember that any time the driver must remove their eyes from the road to address those children who are not following bus expectations, the entire bus is placed in jeopardy.

Therefore we expect students to:

1. Remain in their seats, feet and body facing forward
2. Talk in quiet voices
3. Obey the bus driver
4. Speak respectfully
5. Keep feet out of the aisles
6. Refrain from eating or drinking on the bus
7. Keep hands to themselves and inside the bus

If a student does not follow the rules, they will be referred for disciplinary action by the bus driver. The following procedures assume a typical infraction from the list above. Behavior that substantially endangers students or adults, will result in students receiving a heavier consequence earlier.

1st referral - Referral from bus driver and contact home

2nd referral - 1 week bus suspension

3rd referral - 1 month bus suspension

4th referral - Removal of bus privileges for the remainder of the year.

Running Start and Skills Center Transportation Options

Students in grades 10-12 may take courses through Running Start or the New Tech skills center. In these cases, students are responsible for arranging their own transportation to/from these locations.

Arrival and Dismissal

Arrival:

Students should arrive no more than 30 minutes prior to the start of school, unless prior arrangements have been made with a staff member. Students who are eating breakfast at school should report directly to the cafeteria when arriving at school.

Dismissal: Students will be dismissed at 3:00 pm Monday-Thursday and at 1:00 pm on Fridays. Students are also required to be picked up no later than 3:30 pm Mon-Thurs and 1:15 pm on Fridays.

Please consult the school calendar for more information on schedules. It is expected that students are picked up promptly after school or ride one of SIA's buses. If a student is persistently picked up more than 10 minutes late, the school administration will work with the family to decide on an appropriate bus for the student to ride should they continue not to be picked up on time. The building will close to all students at the end of the school day, unless they are participating in an SIA activity/sport or prior arrangements have been made.

Only students who are participating in a sport/activity may stay after school past dismissal time. Siblings/friends of students may not stay for another student's activity time and must be picked up at the appropriate time. We do not have staff available to supervise students who are not participating in activities. A warning will be issued the first time, and any time after that, the student participating in the activity/sport will no longer be allowed to participate.

Students participating in an after school activity/sport must be picked up at the agreed upon time after the conclusion of the activity. Students will be allowed one late pick up during the year. After that, the student will no longer be allowed to participate in the activity.

Field Studies

School trips for educational or extracurricular reasons are called field studies. These studies are arranged by staff members in alignment with our curricular objectives and are of great benefit to the student.

While on a field study:

1. Students are expected to meet the same expectations as they would on campus including demonstrating REACH values. Students will conduct themselves in the proper manner so as to protect the reputation of the school at all times. Students who violate this rule may no longer be eligible to take part in any further trips.
2. All students who are participants must ride on school-provided transportation (school bus or STA bus) to and from the field study unless otherwise specified.
3. Students participating in school-sponsored trips must remain at the designated activity for its entire duration. Leaving a school-sponsored event without permission is considered an unauthorized departure from campus and will result in the standard disciplinary consequences.

Medication at School

State regulations require that all medication be given only by a doctor's written orders and dispensed from a pharmacy labeled container. Medication should be given in school only if times cannot be arranged for all doses to be given outside of school hours.

If medication must be dispensed in school please follow the procedures below.

1. Have your doctor write orders for the school to dispense medication, giving the following information:
 - Diagnosis
 - Name of drug to be given
 - Dosage
 - Any side effect of which the staff should be aware
 - The length of time which the medication should be given
2. Please fill out and sign the school's [medication release form](#).
3. Bring the medication to the nurse/Office in pharmacy labeled bottles. Please bring a measuring tool if the medication is liquid.
4. Medication must be left in school; it may not be sent home every night.
5. It is the parent's responsibility to know when the dosage will run out and to supply the school with more if needed.

No medication, even non-prescription medication (cough drops, ibuprofen, Tylenol, etc.), may be brought to school and taken by students without written permission from authorized medical authority and supervised by school staff. Students may self-administer sunscreen without a note from their doctor. For health/safety reasons, staff will not apply sunscreen to students.

Health/Immunization Information

Immunizations:

Washington State Immunization law (RCW 28A.210.090; SIA Board Policy and Procedures) requires all students to present proof of these documents, on or before the first day of school. Students will not be allowed to attend school until one of these documents is presented to the Office.

- Proof of full immunization
- Certificate of Exemption

The revised WA State Immunization Exemption Law continues to require that all students attending public schools provide proof of immunization and now requires that parents/guardians who want to exempt their child from immunization requirements must submit an updated Certificate of Exemption for any type of exemption (medical, religious, or philosophical). The exemption form must be signed by a health care provider stating that the parent/guardian has received information about the benefits and risks of immunizations. The exemption form can be signed by the parent/guardian if they demonstrate membership in a religious body that does not believe in medical treatment by a health care provider.

Dress Code

The purpose of the SIA dress code is to create a professional, safe and respectful community where students can place their sole focus on learning. The dress code is in effect from the start of the school day until all requirements of the day are completed. The Dress Code will be enforced at all times students are on campus. **See Appendix B for Dress Code details.**

The Dress Code for 11th and 12th Grade differs and supports the academic program these students participate in. See the [11th and 12th Grade Dress Code](#) here.

SIA faculty and staff reserve the sole right to interpret and enforce the student dress code. Students who violate the dress code will be required to change into a complete SIA school-sanctioned uniform. SIA may call home to request appropriate clothing be brought to school. In some cases, students may be sent home for failure to comply with the dress code.

PE Dress Code: Students are required to wear sneakers appropriate for activity, though they should not have dark soles that would mark up the floors.

Parent/Guardian Visitors

All parents/guardians and visitors notify the school of a visit prior to the time they wish to visit. There may be times where visitors in the building may not be appropriate (state testing, emergency drills, etc.) and this allows the school to ensure a pleasant visit. The school reserves the right to refuse visitation depending on the circumstances of the visit. SIA will not unreasonably withhold access to the building to a parent/guardian.

All visitors must sign-in and sign-out at the front desk and will be required to be identified when they enter the building. Parents/Guardians are expected to abide by the school's visitor rules and core values in all interactions with faculty, staff, administration, other parents, and students. Visitors will be asked to leave campus if the school's core values are not practiced. Parents/Guardians and visitors are asked to refrain from using their cell phones inside of the building when it could be distracting to the learning environment.

Cell Phone Usage

In order to limit disruption to the classroom, students will not be called to the telephone except in cases of emergency. With permission from a staff member, students may use the Office telephone to make necessary phone calls.

Students are prohibited from using cell phones anytime during the school day. If any SIA staff member hears or sees a student's cell phone, the following protocol will be administered:

First offense - Student phone is confiscated and given to the Office. Students may pick up the phone after school.

Second offense - Student phone is confiscated and given to the Office. Parents/Guardians must pick up the phone from the Office.

Third offense - Students will enter into a cell phone agreement with administration. This agreement will require students to check their phone in and out at the Office each school day.

Students are permitted to use cell phones ONLY before and after school, when outside of the building. Students must silence all smart watches so the notifications received do not distract from the learning environment. If they are unable to silence their watches, they must remain in the student's backpack during the school day. If smart watches become a distraction and/or are being used in an inappropriate way, they will be treated like cell phones and will be confiscated by the classroom teacher or other school staff.

Deliveries to Students

If a student leaves items at home, those items may be delivered to school and left in the Office for the student to pick up. Students will be contacted during an appropriate time to retrieve their items. Due to the distraction it causes to the learning environment, items such as balloons, flowers, or food deliveries, etc. will not be allowed for students during the school day.

Section 2: Academic Policies

Curriculum Overview

Spokane International Academy's educational standards set the expectations for student learning and enable the school to monitor the progression of student learning over time. They also ensure consistency across each grade level and from one grade level to the next. Assessments inform students and teachers on content knowledge and skill acquisition. The assessments and curriculum are aligned to local, state and national standards, and SIA is committed to ensuring that all assessments are valid, reliable, and fair.

A BROAD, BALANCED CURRICULUM

The learning standards and identified curriculum will provide:

- The necessary understanding, knowledge, and skills for learners to progress, well prepared, to the next educational stage
- An appropriate volume of content and standard of difficulty
- A spiral approach to skill development with concepts revisited and engaged with at deeper levels in different contexts, dependent on the learner's developmental stages
- A balance of subjects covering different educational processes, objectives, and content, developing a holistic set of skills and knowledge
- College-prep style coursework to ensure our students are prepared to successfully complete advanced courses in high school

A CURRICULUM THAT SUPPORTS THE DEVELOPMENT OF LEARNERS

The concepts of breadth and balance anchor Spokane International Academy's mission *to prepare students with the necessary skills to become leaders who will powerfully transform their communities*. Spokane International Academy combines the Common Core State Standards (CCSS), Next Generation Science Standards, and Washington State Social Studies Standards. Careful planning and coordination will ensure that any learning differences are clearly understood and accommodated. This curriculum prepares students to be successful in advanced courses in high school. For a complete and detailed list of standards for each grade level, please contact the Director of Curriculum and Instruction.

International Mindedness/Global Competence

The focus on global competence at SIA is truly what separates our academic program from all others in our area. SIA is committed to helping to increase our students' global worldview through access to rich, engaging, challenging, current, diverse and innovative globally focused curriculum.

This is an incredible opportunity for students and families to grow their global worldviews. However, over time we have experienced pushback from some families who may not wish their children to study such topics as are listed below. We encourage you to think deeply about your family's own views on these topics and to use that to inform your choice about attending SIA. The global competence aspect is woven throughout our entire program and we do have a mission to build international mindedness in our students. Should this not align with your perception of the purpose of school, we encourage you to seek a school that does not have this same commitment.

Primary Academy: K-5 students participate in their global education through the region of study focus and a K-5 Global Perspectives class. Each grade level has a particular region of study they focus on throughout the year to develop cultural understanding and empathy. This is done through the study of literature, architecture, customs/celebrations, norms, etc so that students may begin to build a broader understanding of the world. The K-5 Global Perspective class is rooted in the Asia Society approach to global competence. This approach teaches students how to investigate the world, weigh perspectives, communicate ideas, and take action. This class also incorporates regions of study based on students' grade level.

Kindergarten - North America
1st Grade - South America
2nd Grade - Asia
3rd Grade - Oceania
4th Grade - Africa
5th Grade - Europe

Middle Academy: Students in our Middle Academy do not have a region of focus; they instead have a course called Global Perspectives. This course focuses on issues related to global society, geography, environment, education, economy, and politics. Students are asked to not only investigate and research these topics, but also to begin to develop a worldview on how these issues play out on the world stage. In order to study these topics with depth and authenticity, SIA uses a variety of materials from multiple sources.

Topics students discuss at the Middle Academy include: Black Lives Matter, privilege, major world religions (Islam, Christianity, Judaism, Hinduism, Taoism, etc.), world economic structures, social entrepreneurship, micro financing, slavery (historic and modern), government structures and how they impact the lives of the people in those countries, endangered languages, sports mascots, world holidays and celebrations, systemic/historic racism, ancestry/genetics, use of propaganda, global warming, social justice, environmental sustainability, and stewardship, etc.

Examples of sources used for topics studied: Junior Scholastic Magazine, Learning For Justice, Participate Education (formerly VIF Intl. Education), INTERACT Simulations, TED videos, Black Lens (local newspaper), Movies (Race, 42, 13th, Coco, Book of Life, Blue Planet, Planet Earth, Girl Rising, Living on One Dollar), guest speakers (GU intl. students, refugees, religious leaders, local authors, community representatives, SIA parents speaking about their careers and travel experiences and primary source materials).

Organizations with whom we partner: Generation Alive and World Relief.

Students are expected to develop their global competence by demonstrating the following characteristics while studying global perspectives at SIA:

Investigate the World

Global competence starts by being aware, curious, and interested in learning about the world and how it works. Globally competent students ask and explore critical questions and "researchable" problems - problems for which there may not be one right answer, but can be systemically engaged intellectually and emotionally. Their questions are globally significant, questions that address important phenomena and events that are relevant world wide, in their own communities and across the globe.

Weigh Perspectives

Globally competent students recognize that they have a particular perspective, and that others may or may not share it. They are able to articulate and explain the perspectives of other people, groups, or schools of thought and identify influences on these perspectives, including how differential access to knowledge, technology, and resources can affect people's views.

Communicate Ideas

Globally competent students understand that audiences differ on the basis of culture, geography, faith, ideology, wealth, and other factors and that they may perceive different meanings from the same information. They can effectively communicate, verbally and non-verbally, with diverse audiences.

Take Action

What skills and knowledge will it take to go from learning about the world to making a difference in the world? First, it takes seeing oneself as capable of making a difference. Globally competent students see themselves as players, not bystanders. They're keenly able to recognize opportunities from targeted human rights advocacy to creating the next out-of-the-box, must-have business product we didn't know we needed.

Opting-out of curriculum

Staff at SIA go through a lengthy internal process of discussion and research when deciding on resources to include in their curriculum. All resources that may be considered sensitive in nature are discussed with, and approved by SIA Administration and the Board of Directors. All content discussed in class and through activities directly correlates with knowledge students are expected to demonstrate at the end of each course, or per Washington State law. As such, students are expected to participate in all aspects of the curriculum and of material being covered in class. This includes, but is not limited to, novels being studied, field studies, scientific theories, global conflict/strife, videos being shown, etc. Parents/guardians are welcome to request the opportunity to view any materials that are being used in our curriculum.

Parents/guardians who choose to have their student not participate in activities may set up a meeting with SIA Administration prior to the activity to discuss their reasoning. If it is deemed that the student will not participate, an alternate, but equally weighted, assignment will be provided to the family. The student is expected to complete this assignment as part of their overall grade in lieu of the original assignment. This will be done on a very rare occasion and should not be the expectation.

Human Growth and Development Curriculum:

All students in grades 4th - 8th grades participate in the Human Growth and Development curriculum. High school students participate in the Sexual Health curriculum. We believe that parents are the primary source for sexual/health education and commit to only covering content that is required to be covered via requirements set forth by the state of Washington. The materials we are using are state approved curricula and have been pared down to cover only the necessary components. Materials being used during this unit will be made available for preview by families at least 30 days prior to the unit being taught.

If you wish to exclude your child from either the sex education or the HIV/AIDS portion of the unit, you may do so by completing the form provided by the teacher prior to the unit. Your student will then receive an alternative assignment and will spend those class periods in another location with another supervising adult.

High School Courses

SIA launched our high school program in the fall of 2021 as an extension of the already established K-8 program. We have expanded offerings to include AP coursework, College in the High School through Central Washington University, Leadership Pathway, New Tech Skills Center attendance, or Running Start programs through the Community Colleges of Spokane or Eastern Washington University. To learn more about the program and requirements for the high school, please visit the [course guide](#). This information is updated annually..

High school students with credit deficiency may be required to complete a self-paced online course in the deficient subject area using a program called APEX. There is no cost to the student for completing an APEX course. Students will work with the counselor, who will regularly monitor their progress and ensure compliance.

Highly Capable Program

SIA will provide services for students who qualify as highly capable. State law requires schools to identify and serve students who qualify as highly capable. The highly capable program is designed to meet the needs of students with exceptional ability. Students are identified based on Verbal (English Language Arts) and/or Quantitative (Math) skills and are provided services only in the areas in which they qualify. All students in kindergarten and 5th grade will be assessed to determine services at SIA. Students who do not score within the anticipated range may retake the assessment during the fall of the following school year. Students will not be allowed to retake the test during the course of the same school year. Should a student qualify and the parents wish for them to not receive services, the parent has the right to refuse highly capable services for their child.

Identified students at the Primary Academy receive Highly Capable services through differentiated literacy and math experiences in their classroom. This includes: grouping with students of like exceptional ability, more challenging classwork, opportunities for acceleration of content via Lexia and ST Math/Khan Academy, and opportunities for increased inquiry during other content provided during class. There is also a pull out option where students meet with the highly capable teacher at regular intervals for extension learning and support.

Identified students at the Middle Academy will receive opportunities for differentiated classwork throughout their schedule, but primarily in their English and math courses. Students will have the opportunity to take math courses typically designed for older students for high school credit, read higher level texts in their English class, and be challenged with more inquiry-based learning opportunities in the other courses for which they are enrolled.

Eligibility criteria used to determine placement in the highly capable program:

Grade Band	K-2nd Grade	3rd-5th Grade	6th-8th Grade
Nomination/Referral	Teacher/Parent Form	Teacher/Parent Form	Teacher/Parent Form
Evaluation Criteria	• CogAT (V, Q) • Running Records (Adv level) • Lexia Core5 • ST Math • Internal assessments • Work samples • Report Card • MAP Scores	• CogAT (V, Q) • Running Records (Adv level) • Lexia Core5 • Level 4 on SBA (Math and/or ELA) • Internal assessments • Work samples • Report Card • MAP Scores	• CogAT (V, Q) • Internal assessments • Level 4 on SBA (Math and/or ELA) • MAP Scores • Work samples • Report card

For more information related to highly capable services at SIA, please visit the Highly Capable Program page on our website.

Accelerated Math Placement (Middle Academy)

To accelerate a grade level in math students must meet all of the following criteria:

- Score a Level 3 or 4 on the SBA during the previous testing period
- Demonstrate projected growth in MAP testing
- Demonstrate proficiency in their current math class
- Demonstrate a high motivation level and excellent work ethic
- Receive a positive recommendation from their math teacher
- Parent/Guardian permission

Other Considerations for students to accelerate in math:

- A team meeting will occur regarding placement.
- Students may not accelerate beyond high school credit math courses such as Algebra and Geometry because they are graduation requirements.
- All final course placements will be made by SIA staff in consultation with families

Academic Honesty Policy

Academic integrity is at the center of SIA's commitment to its REACH Core Values: Respect, Enthusiasm, Achievement, Citizenship and Hard Work. Learning is based on mutual trust and respect between teacher and student. SIA expects students to ask for assistance, to have the enthusiasm to research their ideas and, above all, to do their best in all of their work.

Academic misconduct violations are defined as behavior (whether deliberate or inadvertent) that results in, or may result in, the student or any other student gaining an unfair advantage in one or more areas of the academic program. Examples of this include plagiarism, cheating and copying. Additionally, any of the following acts, without full acknowledgement of the original source, are also violations of the Academic Honesty Policy:

- Direct duplication by copying another's work, whether from a book, article, web site, another student's assignment, to include the improper use of artificial intelligence
- Allowing another student to copy your assignment
- Inclusion of images, text or other forms of media, in whole or in part, from the internet or other electronic resource without proper citation
- Improper use of AI (Artificial Intelligence refers to computer systems or software designed to perform tasks that typically require human intelligence, such as problem-solving, learning, and decision-making). This includes submitting AI-generated work as one's own without proper attribution. Using AI to gain unauthorized access to answers or solutions during examinations. Collaborating with AI systems or individuals in a manner that violates academic integrity guidelines.
- Duplication in any manner of another student's work during a quiz, test, or exam

- Possessing *any* unauthorized documents or resources during class time, including cheat sheets, calculators or digital resources on the internet
- Paraphrasing another's work closely, with minor changes, but with the essential meaning, form, and/or progression of ideas without proper citation.
- Submitting one's own work that has previously been submitted for assessment purposes in another subject or at another school
- Producing assignments with other people (another student, a tutor) that should be your own independent work
- Pressuring others to violate the Academic Honesty Policy
- Presenting group work as your independent work, or presenting an individual's work as that of a group
- Falsifying or fabricating information, data, or sources
- Disruptive behavior during assessments that creates an environment not conducive to learning

Possible Consequences of Academic Honor Code Violations:

1st Academic Honor Code Violation:

- Receive a failing grade on the assignment / alternative assignment
- Serve a suspension
- Family contact

2nd Academic Honor Code Violation:

- Receive a failing grade on the assignment / alternative assignment
- Serve a suspension
- Family contact
- Complete extensive intervention assignments (reflection essays, interviews, research, etc.)

3rd Academic Honor Code Violation:

- Receive a failing grade on the assignment / alternative assignment
- Serve a suspension
- Family contact
- Complete extensive intervention assignments (reflection essays, interviews, research, etc.)
- Requirement to retake the course

Each student will participate in an Academic Honesty Policy mini-course in their Advisory class. The course will cover principles of academic integrity, review the Academic Honesty Policy and allow students to ask questions to ensure that they understand and can abide by the policy. Students are required to sign the Academic Honor Code pledge (see below) and commit to upholding it throughout the year. Families will also be asked to sign a statement of support.

Academic Honor Code Pledge: *I accept the responsibilities for maintaining honorable behavior in all academic work, in maintaining and promoting personal academic integrity, and to only submit individual work that is completely my own or properly cited. I understand that should I act in a way that is contrary to the Academic Honesty Policy, I will accept the consequences of my actions.*

State Testing Participation

Students will take the Smarter Balanced Assessment (SBA) test, as required by the state of Washington. Students will begin participating in the SBA in 3rd grade. Students will take the following assessments

in grades 3-11. SIA typically conducts these assessments during the month of May. Students' scores are made available to SIA shortly following the completion of the assessment. You may also access our school's assessment history by visiting the OSPI website at www.k12.wa.us. The table below lists the SBA assessments that will be completed by students in each grade.

<u>Grade</u>	<u>ELA</u>	<u>Math</u>	<u>Science</u>
3rd	X	X	
4th	X	X	
5th	X	X	X
6th	X	X	
7th	X	X	
8th	X	X	X
9th			
10th	X	X	
11th			X

Academic Effort

SIA fosters a rigorous academic environment that prepares students to excel in career/college and beyond. Consistently living the Core Value of *Hard Work* is critical to academic success at SIA. The school expects students to give their best effort every day on all academic work.

Homework:

SIA students should expect to have homework, especially in the middle and high school years. We allow adequate time during the day for completion of a majority of the daily assignments and projects students are assigned. However, if students are unable to complete their work during the school day, for whatever reason, they may be required to take it home to complete and turn in the following day, or on the specified due date. **Timely completion of all assignments/projects at SIA is mandatory.**

- Homework that all students should do on a nightly basis includes: Reviewing previously learned material for upcoming assessments, reading a book for pleasure for at least 20 minutes each night (All grades), and reviewing math facts.
- Checking Google Classroom for assignments and updates (Middle and High School).
- Review and update planners (Middle and High School).
- 8th grade students will also be required to complete their Community Project outside of the school day. This includes all research, volunteer hours and reflections. Time will be given during the day to better understand how to complete the project and to ask advisors questions about their work.

Homework - Parent/Guardian Role:

Parents/Guardians must be aware that students may need to complete assignments at home and support their students in doing so. They are expected to actively check and review homework, if assigned, periodically check student grades in Skyward, review Google Classroom calendars for upcoming deadlines/quiz or test dates, and to let their child's advisor know if their child is struggling with work. Parents/Guardians may encourage students to complete their homework, but should *never* do it for them.

After School Study:

After school study is assigned to students who do not complete homework assignments or are not using their class time effectively. These students may be assigned to stay after school to complete assignments. This is **mandatory** when assigned. Teachers have the sole discretion in determining whether or not a student's academic submission is deemed complete and/or acceptable.

Advisory Program

SIA's Advisory Program is an essential part of creating a powerful learning community centered on core values. Students are assigned to an advisor with a group of grade level peers. The advisor is committed to knowing each advisee and to providing counsel, guidance and support. The Advisory Program provides important human context for academic planning, goal-setting, school-to-home communications, team building and reflection.

The primary goals of the SIA Advisory Program are as follows:

1. Teach, instill and live the SIA Core Values in and out of the school community
2. Provide adult and peer support for social, emotional, career planning, and academic needs
3. Establish camaraderie and accountability in a smaller group within the larger SIA community
4. Recognize and celebrate individual and community accomplishments

Grading and Assessment

Principles and Practices of Assessment:

Assessment at SIA is designed to give all learners access to a rigorous curriculum aligned to the standards, practices, and content expectations of a student's grade level as determined by local, state and national standards. We utilize various assessment tools and practices in order to accommodate all learners as well as to support them, motivate them and monitor their progress.

Student assessment practices at SIA employ both formative assessments (assessments for learning) and summative assessments (assessments of learning).

Formative assessments are ongoing and given throughout the teaching and learning process. These formal and informal assessments help teachers to identify student needs and plan for future instruction. They also enable students to track and engage in their own individual learning. Assessment for learning provides students with meaningful feedback to improve the quality of their work. Such feedback may come in the form of written or oral comments with the goal of providing the most timely feedback as possible. This includes any task teachers and students use to gather evidence for the purpose of

improving learning as the learning is taking place. Examples of formative assessments include: practice problems, interactive notebook/process journal checks, “exit tickets,” and other regularly scheduled checks for understanding.

Summative assessments occur after a unit or topic of study and are used to determine the degree of understanding. Summatives are based on evidence of learning regarding a specific criterion. Summatives may include, but are not limited to, during and post inquiry unit assessments, curriculum assessments, as well as state standardized tests. If a student fails to demonstrate proficiency on an assessment, or if they choose to work toward further mastery of the assessed content, they may arrange a time to reassess. Teachers aim to use task-specific rubrics for each subject area.

Ongoing assessments enable all students to take control of their own learning while providing a clear vision of the goal. Accommodations, modifications and extensions are utilized as needed (See SIA’s practices and policies on inclusive learning environments).

Primary Academy Grading Scale (Standards-Based):

In grades K-5, students receive a standards based grade for each standard in Math, English Language Arts, Science, Social Studies, Elective courses and their understanding of their region of focus. Students will receive a score of 1-4 based on their demonstrated level of proficiency on a range of tasks based on learning standards.

Score	1	2	3	4
Description	Not Meeting Standard	Approaching Standard	Meeting Standard	Exceeding Standard

Middle/High School Grading Scale (Standards-Based):

The Middle Academy will implement a standards-based grading scale for all academic courses. Students will be assigned a variety of opportunities to demonstrate their understanding of local, state and/or national standards aligned with their grade level and content being studied. These opportunities include classwork, labs, projects, papers and assessments, and other demonstrations of learning. Below is the standards-based grading scale used by SIA to determine student proficiency of grade level standards.

Score	1	2	3	4
Description	Not Meeting Standard	Approaching Standard	Meeting Standard	Exceeding Standard

Standards based grades will be converted to a letter grade for any courses that are being offered for high school credit. For more information on how this will be done, please view the high school course guide [HERE](#). This is updated annually during the month of September for accuracy.

Missing Work, Make-Up Work and Late Work:

After absences, students are partially responsible for make-up work the day they return and in person. If the student fails to request the work from their teacher, the student will not receive credit for that assignment and will not be allowed further time to make that up. **See Appendix C for current Make-Up Work and Late Work Procedures and Policy.**

Report Cards and Progress Reports

The school year is divided into 2 semesters. Students receive report cards at the end of each semester. Progress reports will be issued periodically during each semester. Parents may also access their child's grades online at any time through the Skyward Family Access Login button on the homepage of our website. For details on how to login, please call the office.

Honors and Awards

Students will also receive REACH Shields and other forms of recognition as they demonstrate our core values and progress through our online support programs.

Primary Academy Promotion Requirements

Placement, promotion, and retention decisions shall be made in the best interest of the student after a careful evaluation of all accessible data. The educational program at SIA provides for the continuous progress of children from grade to grade. However, a student must show consistent proficiency in the standards of their current grade level in order to be promoted to the next grade the following year. Students who do not show proficiency in grade level standards may be retained at their current grade level for the following year. Below are the metrics with which SIA staff will determine the promotion eligibility of a student:

Promotion Requirements:

- **Language Arts (Reading/Writing)**
 - Lexia - Complete all grade level activities prior to June 1st of the current school year
 - Reading Comprehension - meeting expected growth goal for Spring MAP test
 - Writing - Consistently demonstrates grade level quality writing in their daily work
 - Interim Assessments - Students must consistently demonstrate grade level proficiency on school-created interim assessments by the end of the school year
 - State Assessment (SBA, 3rd grade and above)
 - Level 1 - Students scoring Level 1 on the state assessment could be recommended for retention for the following school year.
 - Level 2 - Students may be promoted if they score a Level 2 on the state assessment **if** they demonstrate grade level proficiency in the above-mentioned items **and** receive a recommendation from their teacher to move on.
 - Level 3 or 4 - Students receiving a Level 3 or 4 (On Grade) will be recommended for promotion given they meet the above mentioned criteria as well.
- **Math**
 - ST Math (K-5th) - Complete all grade level activities prior to June 1st of the current school year
 - Assessments - meeting expected growth goal for Spring MAP test
 - State Assessment (SBA, 3rd grade and above):
 - Level 1 - Students scoring Level 1 on the state assessment could be automatically retained for the following school year.

- Level 2 - Students may be promoted if they score a Level 2 on the state assessment **if** they demonstrate grade level proficiency in the above-mentioned items **and** receive a recommendation from their teacher to move on.
- Level 3 or 4 - Students receiving a Level 3 or 4 (On Grade) will be recommended for promotion given they meet the above mentioned criteria as well.
- Social Emotional
 - REACH values - Students must consistently demonstrate age-appropriate awareness and application of the core values of Respect, Enthusiasm, Achievement, Citizenship, and Hard Work.
 - Relative Maturity for Age - Students may be retained if their overall maturity level would cause them to be less successful the following school year **and** has impacted their academic growth for the current school year.

The school recognizes that the rate of physical, social, emotional, and academic growth will vary among individual students. Since each student grows at his/her own rate, these individual growth characteristics will be taken into account when making this decision.

Retention at the same grade may be beneficial to the student when he/she is not demonstrating minimum competency in basic skill subjects in relation to ability and grade level. In evaluating student achievement, each teacher shall make use of all available information, including results of interim exams, ongoing/daily student work, standardized-test results and teacher observation of student performance.

Students who consistently do not show the core values of SIA may also be retained at their current grade level to allow them time to develop necessary character attributes and perseverance for higher level work in upper grades. This decision to do so will be a result of ongoing communication with the family throughout the year, but remains at the sole discretion of SIA staff and administrators.

Middle Academy Promotion Requirements

To be promoted to the next grade, all students must:

1. Demonstrate an appropriate level of proficiency in all assessed standards. This includes all academic courses the student is enrolled in. Students and guardians have access to check the grades online throughout the year using the Skyward Family Access Login link on our homepage. It is expected that families are doing this on a regular basis to ensure they are tracking how the student is doing.
2. Consistently demonstrate grade level understanding of standards for all courses. Students may be required to retake the course the following school year.
3. Complete at least (20) hours of approved community service.
4. State Assessment (SBA):
 - Level 1 - Students scoring Level 1 on the state assessment could be considered for retention for the following school year (unless otherwise determined due to a student's IEP)
 - Level 2 - Students may be promoted if they score a Level 2 on the state assessment **if** they demonstrate grade level proficiency in the above-mentioned items **and** receive a recommendation from their teachers to move on.

- Level 3 or 4 - Students receiving a Level 3 or 4 will be recommended for promotion given they meet the above mentioned criteria as well.

5. Social Emotional:

- REACH values - Students must consistently demonstrate age-appropriate awareness and application of the core values of Respect, Enthusiasm, Achievement, Citizenship and Hard Work.
- Relative Maturity for Age - Students may be retained if their overall maturity level would cause them to be less successful the following school year **and** has impacted their academic growth for the current school year.

Decisions about retention will be made prior to the conclusion of the school year. These decisions are made collectively between families/guardians and relevant SIA staff.

Promotion/Retention of students with an IEP/504 Plans:

Students with an IEP or 504 plan participate in general education classes whenever appropriate as determined by the student's IEP and the IEP team. Many of these classes also have extra staff to help support these students in their attainment of the knowledge and skills being presented. As such, a student with an IEP/504 is still expected to maintain the grade and community service expectations listed above. Please inquire with our Director of Special Education with further questions related to this requirement.

Section 3: REACH Values and Discipline

The SIA community is founded on the five core values of Respect, Enthusiasm, Achievement, Citizenship and Hard Work. These REACH Values foster self-improvement, individual growth and character development and help define SIAs rules and behavioral expectations. For personal benefit and that of the entire school community, students are expected to consistently live the core values and support their peers in doing so. School authorities have the right and responsibility to manage student conduct and to ensure an orderly and safe learning environment. Conduct that disrupts learning, threatens school operations, interferes with the rights and privileges of community members, endangers health and safety or damages property will not be tolerated.

SIA's REACH values help frame a set of specific expectations. However, unpredictable situations and circumstances will arise and will be handled with common sense and in a manner consistent with the guidelines and policies established herein. Behavioral consequences will always be determined with mutual respect for all involved parties, focused on the safety and development of our students. SIA will make every effort to ensure that behavior consequences are explicit, timely, consistent, age-appropriate, involve parents, respect individual differences, maximize student learning and ultimately address the needs of the student, as well as the overall school community.

SIA's REACH Values and behavioral expectations apply during school, on school grounds, at school sanctioned activities or events, in school vehicles, on social media when involving our students and at school functions that occur off campus. Any violation of school rules during these times will result in disciplinary measures and/or notification of law enforcement authorities.

Student Behavior Expectations

Respect:

Students are expected to communicate respect for teachers and peers through appropriate actions, words, tone of voice and body language. Unacceptable behavior may include, but is not limited to: bullying, offensive language, offensive gestures, talking back, disrespecting a staff member, ignoring or refusing to comply with a staff request, disrupting class or another student's learning, threatening, slander, sexual harassment, stealing and fighting.

Enthusiasm:

Students are expected to demonstrate a willingness and desire to learn new things and be challenged every day at school. Unacceptable behavior would include refusing to complete work that has been assigned, unwillingness to try something new, or responding inappropriately when faced with challenging work.

Achievement:

Students are expected to do work to the highest of their abilities whenever given a task to complete and to complete their own work. Unacceptable behavior would include students turning in work that they know is not to their best ability, copying or intentionally plagiarizing the work of others, accepting grades on assignments and tests that are lower than what they are capable of receiving.

Citizenship:

Students are expected to aid in the creation of an environment where all students feel valued for who they are and the unique contributions we all bring to SIA. Unacceptable behavior would include bullying, harassment, intentional discrimination of a student/staff member, damaging school property, and intentionally not consistently displaying our REACH core values.

Hard Work:

Students will experience situations that challenge them to develop their academic ability, strength of character and global worldview on a daily basis. Students are expected to work through these regardless of the circumstances, because by persevering through difficulty we become stronger. Unacceptable behavior would include students choosing not to do assignments/activities, turning in work that is below their ability, not facing challenges with a willing attitude and spirit.

Profile of an SIA Graduate

The aim of our program is to develop internationally minded people who, recognizing their common humanity and shared guardianship of the planet, help to create a better and more peaceful world. We believe these attributes, and others like them, can help individuals and groups become responsible members of local, national and global communities.



Spokane International Academy Graduate Profile
What we want every SIA graduate to know, do, and become.

Our Graduate Profile defines the knowledge, skills, and mindsets we believe every student needs to thrive in college, career, and life.

- 1 PROBLEM SOLVER**
 Graduates identify problems, break complex tasks into manageable steps, test strategies, use evidence, and revise their approach when needed.
Students demonstrate this when they:
 - Identify and clearly define problems
 - Break complex tasks into manageable steps
 - Test multiple strategies before settling on a solution
 - Use evidence and data to justify decisions
 - Revise their approach based on feedback or results
 - Apply learning to new or unfamiliar situations**Evidence in student work:**
 - Annotated problem-solving processes
 - Drafts showing iteration or multiple attempts
 - Reflections explaining why a solution worked or didn't
- 2 ACADEMICALLY PREPARED FOR COLLEGE AND CAREER**
 Graduates manage their time, set goals, engage in professional settings, and demonstrate the academic skills and habits needed for future success.
Students demonstrate this when they:
 - Independently manage deadlines, tasks, and long-term projects
 - Read, write, and think at grade level or beyond across content areas
 - Use academic vocabulary appropriately
 - Conduct research and evaluate credible sources
 - Apply skills such as writing, math, and analysis across disciplines
 - Demonstrate persistence through challenging work**Evidence in student work:**
 - Organized portfolios or long-term projects
 - Research papers with citations
 - Cross-disciplinary projects
- 3 EFFECTIVE COMMUNICATOR**
 Graduates express ideas clearly, listen actively, adapt their communication to purpose and audience, and use evidence to support their thinking.
Students demonstrate this when they:
 - Express ideas clearly in writing, speaking, and visuals
 - Adapt communication style for audience and purpose
 - Listen actively and respond thoughtfully
 - Ask clarifying and probing questions
 - Use evidence to support claims
 - Collaborate and contribute meaningfully in discussions**Evidence in student work:**
 - Structured writing with claims, evidence, and reasoning
 - Presentations with clear organization and purpose
 - Discussion notes or peer feedback artifacts
- 4 GLOBAL COMPETENCY**
 Graduates explore diverse cultures and perspectives, analyze global issues, recognize multiple viewpoints, and act with empathy and awareness in a connected world.
Students demonstrate this when they:
 - Explore and understand diverse cultures and perspectives
 - Analyze global issues with curiosity and critical thinking
 - Recognize bias and consider multiple viewpoints
 - Connect local actions to global impact
 - Communicate across differences respectfully
 - Take informed action on real-world and global issues**Evidence in student work:**
 - Projects addressing global challenges
 - Research including multiple cultural perspectives
 - Action projects or community-based learning
- 5 ACCOUNTABILITY**
 Graduates take responsibility for their commitments, reflect on their choices, and take an active role in their learning and experiences.
Students demonstrate this when they:
 - Take ownership of learning and behavior
 - Meet deadlines and follow through on commitments
 - Set goals and monitor progress
 - Reflect honestly on strengths and areas for growth
 - Accept feedback and act on it
 - Demonstrate integrity and responsibility**Evidence in student work:**
 - Goal-setting sheets with progress tracking
 - Revision cycles based on feedback
 - Self-assessments aligned to rubrics
- 6 EMOTIONAL INTELLIGENCE**
 Graduates reflect on themselves and others, manage emotions, show empathy, and build positive relationships.
Students demonstrate this when they:
 - Recognize and manage emotions in different settings
 - Show empathy and respect for others' perspectives
 - Navigate conflict constructively
 - Build and maintain positive relationships
 - Seek help when needed
 - Demonstrate resilience after setbacks**Evidence in student work:**
 - Reflection journals on group work or challenges
 - Peer collaboration feedback
 - Restorative or problem-solving reflections

At Spokane International Academy, we prepare students to think deeply, communicate clearly, act responsibly, and engage with the world.

Discipline Process

All staff work closely with students and therefore carry responsibility for discipline. Should a staff member have a discipline incident with a student, they will use REACH values while working with the student to correct any issue. All SIA students have the right to school environments that are safe and free from distractions.

As a general rule, SIA staff aim to resolve issues and/or conflicts through a restorative process. This may include conversations, mediations, reflections, and/or family communication. All disciplinary incidents are documented. Necessary parties will receive a copy of the documentation. Families/guardians will receive communication from the school regarding the disciplinary incident.

At times, and depending on circumstances, students may receive disciplinary consequences. Consequences will depend upon the incident. Discipline referrals can lead to suspension.

Consequences

The purpose of disciplinary consequences is to ensure that students and the community maintain complete focus on learning and growth. Inappropriate student behavior impacts individuals and exacts a cost on the larger school community. Students must understand that they are accountable to their peers and to the values and expectations of the community as a whole. Family involvement is expected to ensure prompt resolution of problems and inappropriate behavior.

Restorative Consequences

At Spokane International Academy, our approach to student conduct is rooted in growth, reflection, and restoration. We recognize that all students make mistakes as part of the learning process, and we view those moments as opportunities to build stronger character, deeper understanding, and healthier relationships. Consequences for violating the Student Conduct Code are designed not only to address the behavior but also to help students repair harm, reflect on choices, and re-engage with our REACH values: Respect, Enthusiasm, Achievement, Citizenship, and Hard Work.

Restorative consequences emphasize accountability through actions that build community rather than isolate students. Instead of asking only, *“What rule was broken and what punishment is deserved?”* we ask, *“Who was harmed, what is needed to repair the harm, and how can the student grow from this experience?”* This approach allows students to take ownership of their actions, to learn from the impact of their choices, and to return to the community with stronger skills for the future.

Examples of restorative consequences may include:

- **Restorative Conversations or Conferences:** Guided discussions with peers, staff, or families to repair relationships and restore trust.
- **Service or Contribution:** Meaningful actions that give back to the school community, such as helping with a school project or supporting a classmate.
- **Reflective Assignments:** Writing, drawing, or presenting about what occurred, the impact of the behavior, and strategies for making better choices.
- **Skill-Building Supports:** Participation in social-emotional lessons, counseling sessions, or workshops to develop tools for conflict resolution, regulation, and positive decision-making.
- **Collaborative Agreements:** Student-created action steps that outline how they will move forward, supported by staff and family when appropriate.

We believe that consequences should be fair, connected to the behavior, and designed to restore rather than exclude. Serious situations may still require more traditional disciplinary measures; however, our commitment is to begin with restorative practices whenever possible. In this way, each student has the chance to learn from mistakes, strengthen connections, and continue developing into a transformative leader who contributes positively to our community and beyond.

Policies

Drugs, Alcohol, Tobacco, Vape:

Possession, distribution, use or sale of alcohol, tobacco, vaping products, or illicit drugs is prohibited on school grounds, at any school-sanctioned activity, in school vehicles, or at any time or in any place where such conduct interferes with or obstructs the educational program/operations of the school, or the health and safety of the community. Distribution includes situations where a student brings drugs or controlled substances to share. Selling includes bartering or exchanging controlled substances for another item or a gift.

Violation of this policy could lead to recommendation for long-term suspension.

Weapons:

Knives, explosives or weapons of any type (including replicas) are not permitted in school, on campus, in school vehicles or at any off-campus, school-related activities or events. Possession of any such weapons or items that appear to be weapons could result in Spokane Police involvement, long term suspension, and/or possible expulsion.

Guns are not permitted anywhere on campus or at any off-campus, school-related activities or events. Possession of a gun will result in an automatic expulsion.

Gang Activity:

The term “gang” refers to all groups of three or more individuals who share a common interest, bond, or activity characterized by criminal, delinquent, or otherwise disruptive conduct engaged in collectively or individually.

Prohibition of gang-related actions will be determined at the discretion of SIA Administration. Consequences will be determined according to the circumstances of the infraction.

Student Searches and Seizures:

School property is under the control of the school. If reasonable suspicion exists (illegal, disruptive, general nuisance to the educational process), searches on school property (including, but not limited to, lockers and vehicles parked on school property) may be conducted at the discretion of the administration. Upon reasonable suspicion of illegal or unauthorized materials, school authorities may search a student’s person and/or personal property, desk area or backpack. School officials may detain students upon reasonable suspicion that they possess drugs, weapons, explosives or other dangerous contraband that constitute clear and imminent danger to the safety and welfare of community/property. School authorities are permitted to seize any items that are found to be detrimental to the school community/property for evidence. Furthermore, school officials will notify parents/guardians and law enforcement agencies of such possession.

Physical Restraint:

Corporal punishment is defined as intentional infliction of physical pain as a method of changing behavior. **Under no circumstances will corporal punishment be administered at SIA.** Physical restraint and intervention by trained staff is allowed in situations where reasonable physical restraint as a means to protect the student or others from a serious, probable, imminent threat of bodily harm; Any such acts are not in conflict with the legal definition of child abuse and will not be construed to constitute corporal punishment within the meaning and intention of this policy.

Public Displays of Affection (PDA): Spokane International Academy does not condone Public Displays of Affection during the school day. Examples of PDA are kissing, extended front to front hugging or any actions that could possibly make another student or person feel uncomfortable. Hand

holding and “side hugs” are acceptable as long as they are not excessive. Students who show PDA at school may be subject to disciplinary action.

A student may be subject to school consequences if incidents occur: a) while on school grounds; b) while traveling to/from school; c) during and/or traveling to/from a school-sponsored activity

Persistently Disruptive Students

Spokane International Academy is unequivocally committed to providing a safe and orderly environment in which students can maximize their academic achievement. Students whose behavior does not meet the school community’s clearly defined standards for reasonable and acceptable behavior will not be permitted to disrupt the education of others.

Without a firm and consistent discipline policy, none of what we envision for the school can happen; therefore, we cannot emphasize the importance of providing a firm and consistent discipline policy. Students and families have a right to attend a safe and orderly school. Therefore, for every infraction, there will be a consequence. This is the basis of our student code of conduct.

In situations where students may be considered disruptive, SIA will follow the following procedures. Students found to be disruptive to the learning environment will be asked to reflect on REACH values and/or discuss the situation with their teacher or administration.

Students demonstrating the above mentioned behaviors may be removed from class and their families/guardians will receive communication from the school.

Suspensions

Severity of Behavior and Suspension Length:

SIA will differentiate the length of suspension from school, based on the behavior exhibited by the student. This list is meant to serve as a guide to administration as well as a general example to be referenced by students and families/guardians. This list is **not meant to be comprehensive or absolute as there are a number of variations of certain behaviors that could be exhibited.**

Length of Suspension	Example Behaviors that could warrant a suspension
1- 3 Days	• Disrespect of an adult, including verbal and/or body language, demonstrating defiance or rudeness • Disrespect of a fellow student, such as name-calling, insulting, or intentionally excluding others from activities • Threatened or attempted to cause physical injury to another person • Damaging and/or theft of school property, surrounding private property, or others’ personal property. • Leaving class without permission • Intentional disruption of class • Repeated refusal to engage with expected academic activities

	• Unsafe behaviors, such as hitting, kicking, biting, or throwing objects • Use of inappropriate language • Disruption of school activities or otherwise willfully defying directions of a staff member engaged in the performance of their duties • Skipping class during the school day, choosing not to report to where they are supposed to be, or leaving the school campus or an event without permission
3 - 5 Days	• Caused physical injury to another person • Willfully used force of violence upon another person • Committed an obscene act • Engaged in, or attempted to engage in, hazing activities • Intentionally harassed, threatened or intimidated a student or group of students to the extent of having the actual and reasonably expected effect of materially disrupting classwork, creating substantial disorder and invading student rights by creating an intimidating or hostile educational environment. • Engaged in repeated or otherwise persistent acts of bullying, including cyber bullying (on or off campus).
Long term suspension 5 or more days	• Harassed, threatened, or intimidated staff or a student who is a witness in a school disciplinary proceeding for the purpose of preventing that student from being a witness and/or retaliating against that student for being a witness • Robbery • First or second degree assault and/or sexual assault • Possession, sale or distribution of, or intent to sell or distribute drugs or controlled substances • Carrying, bringing, using, or possessing a dangerous weapon without the authorization of the school or District (including any firearm or firearm facsimile that could reasonably be mistaken for an actual firearm, spring action or compressed air devices such as BB guns, fixed-blade knives with blades longer than 3", pocket knives with blades longer than 3.5", spring-loaded knives, and any other objects used or intended to be used to inflict death or serious bodily injury)

Third Out of School Suspension in a school year or (2) 5 Day Suspensions:

Upon the third suspension from school, or a student's 2nd 5-day suspension, a student will be placed on a behavior agreement, developed in concert with the student's family/guardian. In these cases, SIA administration will work together with families/guardians to discuss appropriate placement options.

Students with Disabilities:

Disruptive behavior by a student identified as a student with an individual education plan (IEP) will be addressed in accordance with the student's IEP, 504 plan, and school policy. Determinations will be made by special services, administrative and instructional staff who work with the student. For questions about discipline related to students with IEPs and/or 504 plans, contact the Associate Principal.

Procedure Following Suspensions

All suspensions are documented in the SIA student information system. Families/guardians of the student will receive communication in writing detailing the incident and length of suspension. Students and their guardian(s) may be required to participate in a re-entry meeting following each suspension. In these cases, students and/or families/guardians choose not to actively participate in the re-entry meeting, the student's suspension may be extended until they actively work with SIA staff to build a plan going forward.

Expulsion

SIA staff works closely with the SIA Board of Directors on situations where an expulsion hearing may be warranted. After a proper investigation and hearing, a student may be recommended for expulsion from SIA and will be required to attend their neighborhood school or another school setting. Parents/Guardians will be notified before a student is formally recommended for an expulsion hearing.

The student/family shall have a right to appeal an expulsion to the Spokane International Academy Board of Directors. There is no right of appeal beyond the Board of Directors; the Board's decision shall be final.

The decision to readmit a student, or to admit a previously expelled student from another school shall be at the sole discretion of the SIA Board of Directors. SIA Administration shall make a recommendation to the Board. The student's readmission is also contingent upon the school's capacity at the time the student seeks readmission or admission.

Section 4: Facilities and Resources and Policies**School Property**

Students must treat school property and equipment with care and responsibility. School property includes the building and grounds, equipment, books and laptops. Intentional actions to damage or harm school property could lead to a suspension. Students and families may be required to reimburse the school for damaged property.

Textbooks

When required, school textbooks will be provided. Students must maintain the quality of each book, during its use. Since students do not routinely need to take their textbooks home, textbooks will remain

in classrooms when not in use. If a student needs to take a textbook home to complete their work, they must check that textbook out with that teacher prior to taking it.

Laptop Computers (Chromebooks)

Use of the laptop is a privilege - not a right - and can be revoked at any time. Laptop use and all school resources are governed by SIA's acceptable use policy (**see Appendix D**). SIA reserves the right to enforce the Acceptable Use Policy and to limit or revoke a student's privileges at any time. Parents/Guardians may not use the student's email account to send emails to any student or group of students at any time for any reason.

Students are responsible for the proper care and use of laptops. In the event of damage, students must provide the damaged device to the school immediately. Parents/guardians will be responsible for payment to repair or replace the equipment at a rate determined by the school.

11th and 12th grade Running Start students will have a Chromebook made available for their classes. They may use school-issued Chromebooks for school related work only.

Responsibility for Personal Property

All property brought to school is brought "at your own risk." SIA will not assume responsibility for any personal property. Distracting or inappropriate objects will be confiscated and returned at the end of the day. Repeat violations will require a parent/guardian conference. If it is necessary to bring money to school for payment of fees, it should be taken directly to the office. SIA will issue receipts for all money received through the office.

Lost and Found

Lost and Found items will be kept in a common area that is visible to students and parents. Periodically throughout the school year, items not claimed from the lost and found will be donated to charitable organizations.

School Supplies

In an effort to ensure students have the exact supplies they need during the year, SIA will provide a school supply list prior to the start of the school year. It is expected that all students arrive at school on the first day with the supplies they need in order to be successful.

We understand that purchasing school supplies can create a financial challenge for some families. If your family is unable to obtain all required items, please reach out to our school counselors for support. SIA is committed to ensuring every student has the tools they need to thrive in the classroom, and assistance is available so that no child begins the year without what they need.

School Fees

Fees pertaining to optional aspects of the program at SIA, such as athletics, clubs and some field trips, are required to be paid if students participate. Families that qualify for free and/or reduced lunch may submit a consent to share form and receive waivers for school fees. SIA will keep all costs related to participating in our program at a reasonable level to allow as many families as possible to participate.

Section 5: General School Policies

Non Discrimination Statement

The following employee has been designated to handle questions and complaints of alleged discrimination: Civil Rights, Title IX, and Section 504 Coordinator: Spokane International Academy does not discriminate 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 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 Spokane, WA 99208

Our Schools Protect Students from Harassment, Intimidation, and Bullying (HIB)

Schools are meant to be safe and inclusive environments where all students are protected from Harassment, Intimidation, and Bullying (HIB), including in the classroom, on the school bus, in school sports, and during other school activities. This section defines HIB, explains what to do when you see or experience it, and our school's process for responding to it.

What is HIB?

HIB is any intentional electronic, written, verbal, or physical act of a student that:

- Physically harms another student or damages their property;
- Has the effect of greatly interfering with another student's education; or,
- Is so severe, persistent, or significant that it creates an intimidating or threatening education environment for other students.

HIB generally involves an observed or perceived power imbalance and is repeated multiple times or is highly likely to be repeated. HIB is not allowed, by law, in our schools.

How can I make a report or complaint about HIB?

Talk to any school staff member (consider starting with whoever you are most comfortable with!). You may use our district's reporting form to share concerns about HIB ([link to form](#)) but reports about HIB can be made in writing or verbally. Your report can be made anonymously, if you are uncomfortable revealing your identity, or confidentially if you prefer it not be shared with other students involved with the report. No disciplinary action will be taken against another student based **solely** on an anonymous or confidential report.

If a staff member is notified of, observes, overhears, or otherwise witnesses HIB, they must take prompt and appropriate action to stop the HIB behavior and to prevent it from happening again. Our district also has a HIB Compliance Officer (Jackie Pariseau <pariseau@spokaneintlacademy.org>) that supports prevention and response to HIB.

What happens after I make a report about HIB?

If you report HIB, school staff must attempt to resolve the concerns. If the concerns are resolved, then no further action may be necessary. However, if you feel that you or someone you know is the victim of unresolved, severe, or persistent HIB that requires further investigation and action, then you should request an official HIB investigation.

Also, the school must take actions to ensure that those who report HIB don't experience retaliation.

What is the investigation process?

When you report a complaint, the HIB Compliance Officer or staff member leading the investigation must notify the families of the students involved with the complaint and must make sure a prompt and thorough investigation takes place. The investigation must be completed within 5 school days, unless you agree on a different timeline. If your complaint involves circumstances that require a longer investigation, the district will notify you with the anticipated date for their response.

When the investigation is complete, the HIB Compliance Officer or the staff member leading the investigation must provide you with the outcomes of the investigation within 2 school days. This response should include:

- A summary of the results of the investigation
- A determination of whether the HIB is substantiated
- Any corrective measures or remedies needed
- Clear information about how you can appeal the decision

What are the next steps if I disagree with the outcome?

For the student designated as the “targeted student” in a complaint:

If you do not agree with the school district's decision, you may appeal the decision and include any additional information regarding the complaint to the superintendent, or the person assigned to lead the appeal, and then to the school board.

For the student designated as the “aggressor” in a complaint:

A student found to be an “aggressor” in a HIB complaint may not appeal the decision of a HIB investigation. They can, however, appeal corrective actions that result from the findings of the HIB investigation.

For more information about the HIB complaint process, including important timelines, please see the district's [HIB webpage](#) or the district's *HIB Policy [3211] and Procedure [311P]*.

Our School Stands Against Discrimination

Discrimination can happen when someone is treated differently or unfairly because they are part of a **protected class**, including their race, color, national origin, sex, gender identity, gender expression, sexual orientation, religion, creed, disability, use of a service animal, or veteran or military status.

What is discriminatory harassment?

Discriminatory harassment can include teasing and name-calling; graphic and written statements; or other conduct that may be physically threatening, harmful, or humiliating. Discriminatory harassment happens when the conduct is based on a student's protected class and is serious enough to create a hostile environment. A **hostile**

environment is created when conduct is so severe, pervasive, or persistent that it limits a student's ability to participate in, or benefit from, the school's services, activities, or opportunities.

To review the district's Nondiscrimination Policy [3211] and Procedure [3211P], visit [\[https://www.spokaneintlacademy.org/\]](https://www.spokaneintlacademy.org/).

What is sexual harassment?

Sexual harassment is any unwelcome conduct or communication that is sexual in nature and substantially interferes with a student's educational performance or creates an intimidating or hostile environment. Sexual harassment can also occur when a student is led to believe they must submit to unwelcome sexual conduct or communication to gain something in return, such as a grade or a place on a sports team.

Examples of sexual harassment can include pressuring a person for sexual actions or favors; unwelcome touching of a sexual nature; graphic or written statements of a sexual nature; distributing sexually explicit texts, e-mails, or pictures; making sexual jokes, rumors, or suggestive remarks; and physical violence, including rape and sexual assault.

Our schools do not discriminate based on sex and prohibit sex discrimination in all of our education programs and employment, as required by Title IX and state law.

To review the district's Sexual Harassment Policy [3205] and Procedure [3207P], visit [\[https://www.spokaneintlacademy.org/\]](https://www.spokaneintlacademy.org/).

What should my school do about discriminatory and sexual harassment?

When a school becomes aware of possible discriminatory or sexual harassment, it must investigate and stop the harassment. The school must address any effects the harassment had on the student at school, including eliminating the hostile environment, and make sure that the harassment does not happen again.

What can I do if I'm concerned about discrimination or harassment?

Talk to a Coordinator or submit a written complaint. You may contact the following school district staff members to report your concerns, ask questions, or learn more about how to resolve your concerns.

Concerns about discrimination:

Civil Rights Coordinator: Jackie Pariseau, Director of Special Services,
pariseau@spokaneintlacademy.org; Address: 777 E. Magnesium Spokane, WA 99208

Concerns about sex discrimination, including sexual harassment:

Title IX Coordinator: Jackie Pariseau, Director of Special Services, pariseau@spokaneintlacademy.org;
Address: 777 E. Magnesium Spokane, WA 99208

Concerns about disability discrimination:

Section 504 Coordinator: Jackie Pariseau, Director of Special Services,
pariseau@spokaneintlacademy.org; Address: 777 E. Magnesium Spokane, WA 99208

Concerns about discrimination based on gender identity:

Gender-Inclusive Schools Coordinator: Jackie Pariseau, Director of Special Services,
pariseau@spokaneintlacademy.org; Address: 777 E. Magnesium Spokane, WA 99208

To **submit a written complaint**, describe the conduct or incident that may be discriminatory and send it by mail, fax, email, or hand delivery to the school principal, district superintendent, or civil rights coordinator. Submit the complaint as soon as possible for a prompt investigation, and within one year of the conduct or incident.

What happens after I file a discrimination complaint?

The Civil Rights Coordinator will give you a copy of the school district's discrimination complaint procedure. The Civil Rights Coordinator must make sure a prompt and thorough investigation takes place. The investigation must be completed within 30 calendar days unless you agree to a different timeline. If your complaint involves exceptional circumstances that require a longer investigation, the Civil Rights Coordinator will notify you in writing with the anticipated date for their response.

When the investigation is complete, the school district superintendent or the staff member leading the investigation will send you a written response. This response will include:

- A summary of the results of the investigation
- A determination of whether the school district failed to comply with civil rights laws
- Any corrective measures or remedies needed
- Notice about how you can appeal the decision

What are the next steps if I disagree with the outcome?

If you do not agree with the outcome of your complaint, you may appeal the decision first to the SIA Board of Directors by emailing boardofdirectors@spokaneintnlacademy.org and then to the Office of Superintendent of Public Instruction (OSPI). More information about this process, including important timelines, is included in the district's Nondiscrimination Procedure (3210P) and Sexual Harassment Procedure (3205P).

I already submitted an HIB complaint – what will my school do?

Harassment, intimidation, or bullying (HIB) can also be discrimination if it's related to a protected class. If you give your school a written report of HIB that involves discrimination or sexual harassment, your school will notify the Civil Rights Coordinator. The school district will investigate the complaint using both the Nondiscrimination Procedure (3210P) and the HIB Procedure (3207P) to **fully resolve your complaint**.

Who else can help with HIB or Discrimination Concerns?

Office of Superintendent of Public Instruction (OSPI)

All reports must start locally at the school or district level. However, OSPI can assist students, families, communities, and school staff with questions about state law, the HIB complaint process, and the discrimination and sexual harassment complaint processes.

OSPI School Safety Center (For questions about harassment, intimidation, and bullying)

- Website: ospi.k12.wa.us/student-success/health-safety/school-safety-center
- Email: schoolsafety@k12.wa.us
- Phone: 360-725-6068

OSPI Equity and Civil Rights Office (For questions about discrimination and sexual harassment)

- Website: ospi.k12.wa.us/policy-funding/equity-and-civil-rights
- Email: equity@k12.wa.us
- Phone: 360-725-6162

Washington State Governor's Office of the Education Ombuds (OEO)

The Washington State Governor's Office of the Education Ombuds works with families, communities, and schools to address problems together so every student can fully participate and thrive in Washington's K-12 public schools. OEO provides informal conflict resolution tools, coaching, facilitation, and training about family, community engagement, and systems advocacy.

- Website: www.oeo.wa.gov

- Email: oeoinfo@gov.wa.gov
- Phone: 1-866-297-2597

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

The U.S. Department of Education, Office for Civil Rights (OCR) enforces federal nondiscrimination laws in public schools, including those that prohibit discrimination based on sex, race, color, national origin, disability, and age. OCR also has a discrimination complaint process.

- Website: <https://www2.ed.gov/about/offices/list/ocr/index.html>
- Email: ocr@ed.gov
- Phone: 800-421-3481

Our School is Gender-Inclusive

In Washington, all students have the right to be treated consistent with their gender identity at school. Our school will:

- Address students by their requested name and pronouns, with or without a legal name change
- Change a student's gender designation and have their gender accurately reflected in school records
- Allow students to use restrooms and locker rooms that align with their gender identity
- Allow students to participate in sports, physical education courses, field trips, and overnight trips in accordance with their gender identity
- Keep health and education information confidential and private
- Allow students to wear clothing that reflects their gender identity and apply dress codes without regard to a student's gender or perceived gender
- Protect students from teasing, bullying, or harassment based on their gender or gender identity

To review the district's Gender-Inclusive Schools Policy [3211] and Procedure [3211P], visit <https://www.spokaneintlacademy.org>. If you have questions or concerns, please contact the Gender-Inclusive Schools Coordinator:

Jackie Pariseau, Director of Special Services, pariseau@spokaneintlacademy.org; Address: 777 E. Magnesium Spokane, WA 99208

For concerns about discrimination or discriminatory harassment based on gender identity or gender expression, please see the information above on page 40.

Homeless Education (McKinney-Vento)

The goal of SIA is to keep students in school who find themselves in temporary or transitional housing during the school year.

You and your family are considered "homeless" if you are:

- Living in a shelter, motel, vehicle, or campground;
- Living on the street;
- Living in an abandoned building, trailer, or other inadequate accommodation;
- Doubled up with friends or relatives due to loss of housing, economic need or similar reason;

Homeless students have the choice of remaining in the school they have been attending at the time they became homeless or enrolling in a school near their temporary housing. In either case, homeless students are guaranteed transportation, even between school districts.

For enrollment and transportation support, please contact the office.

Student Records

SIA maintains an information file on each student. Parents/Guardians may review their student's file upon request. School officials may obtain records for educational purposes only. All individually identifiable educational information is confidential except for "Directory" information. Directory information includes student name, date of birth, place of birth, participation in officially recognized sports and activities, height and weight (for athletic teams), dates of attendance, degrees and other honors awarded.

Media Release

SIA maintains a website, a social media presence and periodically publishes promotional materials; SIA may also receive media requests to highlight the schools and students. In all cases, SIA will honor the Student Photo / Information Release form completed by families during the admission process.

Distribution of Published Materials or Documents

School Materials:

With prior approval by SIA Administration, publications prepared by students may be posted or distributed in designated areas. Such items may include school posters, brochures, murals, etc. The yearbook and all school publications available to students are supervised by staff members and may be edited or taken down at the sole discretion of the school.

Non-School Materials:

Unless a student, parent, and/or guardian obtains specific prior approval from SIA Administration, written materials, photographs, pictures, petitions, films, tapes, posters or other visual or auditory materials may not be posted, sold, circulated, or distributed at school or on campus.

Commerce:

Students (or parents/guardians) may not sell any articles on school property without the written permission of SIA Administration. Money or materials for personal purposes or for an outside organization may not be collected without prior permission from the Head of School.

Informal Parent/Guardian Grievance Policy

SIA's informal grievance process provides an opportunity to express and resolve grievances. The informal process provides neutral facilitation and mediation, with the goal of informal resolution,

restitution and relationship repair within the context of SIA's core values.

To encourage prompt resolution of grievances, community members are asked to address disputes directly with the other individual(s) involved and to allow reasonable time to reach a solution. If conflict resolution is not achieved, the grievance should be brought to SIA Administration for further mediation. Community members and school staff are expected to act in good faith to best resolve any conflict. Conflicts brought to administration that have not been addressed directly to the other party involved will not be addressed until the proper process has been followed.

Formal Parent/Guardian Grievance Policy

This policy is in place to address any grievance that is not resolved via the informal process or is significant enough, in the mind of the grievant, to require a formal investigative and resolution process that is documented in writing.

To initiate process, submit a signed and dated letter of grievance to the Head of School, detailing:

- the allegations of dispute, breach of policy, or discrimination
- the contract, policy, or procedure that has been violated
- a summary of attempts to resolve the conflict through the informal process.

The Head of School will acknowledge receipt of the written grievance within 5 work days and will provide a copy of the written grievance to the Board of Directors, to the individual(s) named in the grievance and to their direct supervisors.

Within 30 workdays, SIA will appoint a resolution team that includes members of the school staff and the Head of School. Any person who is directly named in the grievance or who is deemed to have a clear conflict of interest may not be a member of the resolution team. The team will conduct an internal investigation by conducting interviews with all relevant parties, reviewing pertinent documents and reviewing policies.

Within 45 work days of the formal grievance submission, the resolution team will issue a written resolution that may include plans for facilitated conflict resolution meetings, recommendations for change in policy or procedure, or suggested next steps.

If a grievance is not satisfied with the manner in which the resolution team handles the grievance, the matter should be brought to the attention of SIA's Board of Directors by contacting the Board Chair or Vice Chair, who will formally respond to the grievance.

It is important to the integrity of our school that grievances be handled in an informed, direct, fair and equitable manner. The administration and the Board of Directors share responsibility for ensuring the integrity of the vision and its implementation through the system of due process as described in this policy. The final forum for conflict resolution, after a grievance has followed the steps outlined above, will be the Board of Directors who will deliver a written communication to the grievance.

If an individual or group initiates a complaint at a public meeting of the Board of Directors or to individuals on the Board, the Board is not required to respond to the substance of the complaint, but will

instead thank the individual or group for their time and direct them to the grievance process outlined above.

Section 6: Athletics and Extracurricular Activities

Participation

SIA encourages students to get involved with fitness, athletics and extracurricular activities. These activities are a valuable part of a strong liberal arts education. However, participation in competitive athletics and games is a privilege, not a right. Students will be deemed eligible to participate as long as they are in good academic standing, are passing all of their classes and have consistently abided by the school's core values. Eligibility shall be determined by the Director of Athletics/Activities in coordination with teachers. A student may be removed from a team or club activity at any point if not in good academic or behavioral standing.

Only students participating in after-school activities may remain on school property after school hours. Siblings or friends of students must leave school at dismissal. The first instance will result in a warning to the family. The second instance will result in the participating student being removed from the activity.

All school policies and rules apply to athletic and club activities, practices, games and transportation. At all times, students are expected to demonstrate the highest levels of sportsmanship and exemplify the school's core values. Club leaders and advisors reserve the right to rescind club participation if students are not behaving in alignment with REACH values.

Section 7: Weather and Emergency Procedures

Accident or Medical Emergency

If a medical emergency occurs at school, first aid will be administered and the parent/guardian will be contacted immediately. If a parent or guardian cannot be reached, an emergency contact will be contacted. If necessary, the school will call Emergency Medical Services (911).

School Closings

Spokane International Academy will be open daily as scheduled, regardless of weather, unless a closure or late start announcement is made. Typically, SIA aligns school closure/delay decisions with the decision made by Spokane Public Schools. SIA may make closure decisions independent of neighboring districts. This is for the safety of staff and students and to allow for roads to be cleared, if necessary, before everyone is traveling to school.

Closure information will be:

- broadcast by the local media at approximately 6 a.m.
- posted on the SIA Facebook and Instagram accounts
- posted on Bloomz
- posted on the SIA school website

Inclement Weather Procedures:

With safety of families and staff in consideration, inclement weather may cause school schedules to be adjusted as follows:

- Bus Delays - School operates on the regular schedule with busses running late (will update on approximate pickup times as information)
- 2-Hour Delay - School start time is delayed 2 hours and would start at 10:00 am (Breakfast will be served as grab and go for students interested)
- School Closure - School is closed for the day and will be rescheduled during the school year on a date to be determined as necessary.

While safety is the primary concern, state law requires schools in Washington to be in session 180 days each year. If SIA closes school, days must be made up at a later time during the school year unless granted a waiver by the Governor due to a declared state of emergency as has been the case in previous years. We understand that the majority of our families have one or both parents/guardians working outside the home. Parents are always encouraged to consider the conditions of their neighborhood and the well being of their students in deciding whether to keep their student home. **Absences that occur on delayed start days will be excused.**

Early Dismissal Due to Weather

In rare cases it may be in the best interest of student and staff safety that we close school early for the day. This could be necessary during intense windstorms and/or when snow accumulation is expected to reach dangerous levels before buses would be able to safely transport students home. Should this happen, SIA will notify families via the information we have on file, Bloomz, and any other available method.

Fire Alarms and Building Emergencies

Should an emergency require evacuation of the school, fire alarms will sound. Students will proceed to designated areas with their teachers. Individuals will remain in their area until a member of the administrative staff gives the “all-clear” signal. All fire alarms are treated as real and require immediate evacuation of the building.

Evacuation procedures are as follows. Students who fail to follow this procedure will be issued an appropriate consequence.

- 1) Silently follow staff directions and proceed out the nearest exit
- 2) Do not bring backpacks or any other belongings
- 3) Meet in the designated area with your teacher

Faculty and staff undergo emergency management training and yearly review. An emergency manual is available in each classroom for quick reference purposes.

Appendices:

A. School Hours

SIA hours:

Monday - Thursday: 8:00 am - 3:00 pm

Friday: 8:00 am - 1:00 pm

Office Hours:

Monday - Friday: 7:30am - 4:00pm

B. Student Dress Code

Student uniforms:

Students who attend SIA will be required to dress in their school uniform on a daily basis. The uniform policy is intended to assist in the creation of a positive culture in our school which is an integral part of our mission. By creating a reasonable and easy to follow dress code, we can minimize the visible differences that may be present due to socioeconomic status between students, promote a good attitude toward learning, and focus the students' attention on schoolwork, not what they are wearing. This aspect of our school allows students to feel part of something that is larger than themselves, presents a professional attitude towards their education and serves as a visual example that we are all working together to accomplish the same things.

Uniform Ordering:

Uniforms may be ordered throughout the year using our online store. Please see the SIA website for more information on uniform ordering. **Only uniform polos ordered through our online store may be worn at school.** Uniforms that are created using our logo and ordered through other vendors will not be allowed at SIA.

Student Uniform Assistance:

We realize purchasing uniforms can place a financial burden on families. We will always try to keep the polos reasonably priced to reduce as much of this burden as possible. If purchasing uniforms creates a financial burden for your family, please contact the Office to see what assistance the school may be able to provide. If your child grows out of their uniform and you would like to donate it to the Office, it would assist us in helping those who may not be able to afford uniforms.

Student Tops:

The school uniform is our red or navy blue polo shirts (short or long-sleeved). Students may not wear a plain solid colored polo of these colors without our logo on it. Shirts must be size appropriate. All SIA students receive one navy blue uniform polo upon initial registration with the school.

Jackets and Sweaters

If students choose to wear a jacket, zip-up, cardigan, hooded, or pullover sweatshirt during the day, it needs to be either purchased through our online store or be plain navy blue, black or red. Students are allowed to wear any SIA hooded or zip-up sweatshirt, long-sleeve pullover or jacket available in our store. All students are required to wear the SIA polo under any hoodies, jackets, sweaters, or other covers.

Student Bottoms:

The school uniform bottom is khaki, navy blue, or black dress pants, shorts or skirts. Hemlines for both boy's and girl's shorts/skirts must be no shorter than one inch above the knee.

Bottoms must also be size appropriate, free of any logos, writing, or embellishments. No cargo pants or sweatpants allowed. Students may also not wear jeans or denim unless it is a designated non-uniform day. If students choose to wear a belt, it must be either plain black or brown and worn appropriately, although a belt is not required. Leggings and tights worn under skirts must be plain white, navy blue or black.

Jewelry/Piercings:

Students will keep accessories to a minimum. Hoop earrings can not exceed two inches in diameter. Small nose stud piercings are acceptable; however, piercings of any other exposed body parts will need to be removed prior to coming to school. Students with "gauges" will not be allowed to exceed 6G (4.0mm).

Student Hair/Makeup:

K-5 Policy: A student's hair must be one, natural hair color, worn neatly, and in such a way that does not distract from the educational environment. Students are expected to refrain from wearing makeup.

6-12 Policy: SIA students in grades 6-12 shall wear their hair for school in a manner that supports a safe learning environment. Students may dye their hair. School Administration holds the authority to determine if a student's hair does not support a safe learning environment. The school administration will notify a student's parent/guardian of the school's response to violations of the student dress policy. Middle and high school students may wear makeup in moderation. Makeup should be appropriate for the school environment, support a neat and professional appearance, and not cause a distraction to learning.

Long Sleeve Undershirts/Jumpers:

If a student chooses to wear a long sleeve shirt under their uniform polo, the shirt needs to be a plain, long sleeve shirt that is the same color as the polo they are wearing (red, black, or navy blue). Students are also allowed to wear jumpers over their polo shirts. Jumpers need to be either navy blue, black or khaki.

Socks, Leggings, Tights, Shoes and Backpacks

Any visible socks, stockings, tights, or leggings (under skirts / pants) need to be either plain white, navy blue, or black. Students need to wear or bring athletic shoes on the days they have PE. If students choose to wear sandals, they must have a back on them per state law in case of emergency. Students may bring any backpack they choose. However, it must be free of depicting anything illegal, violent, illicit, or suggestive in the form of logos, pictures, words, or symbols.

“Heely” or any sort of wheeled shoes are not allowed in the building at any time.

If students are caught wearing any “wheeled shoe,” they will be asked to change. If they do not have a change of shoes, they will need to call home.

Friday Dress Code:

Students are allowed to wear an SIA t-shirt on Fridays. For example, theater/yearbook/Phoenix Love/SIA t-shirts from the school store. All students must wear uniform bottoms on Fridays.

Water Bottles/Open Top Containers:

All beverage/drink containers must have a closed/sealable lid. This includes energy drinks, coffee, soda, smoothies, etc. Water bottles/beverage containers must not exceed 40 ounces. Glass containers are not allowed. If you have any questions about this requirement, please contact the school administration.

Chewing Gum

Any sort of chewing gum is prohibited. Students who are caught chewing gum will be asked to spit it out on the first offense. If the behavior continues, additional consequences may occur. As an effort to keep our campus in perfect condition, please refrain from sending your student to school with gum. Special circumstances will be pre-arranged with Administration.

Hats/Headwear/Hoods

Baseball caps, beanies, stocking hats, bandanas, durags, or any type of headwear (including hoods) may be worn **outside of the building**. When students are in the building, headwear needs to be off and

placed either in the student's backpack or on their desk. Head coverings worn as part of a student's sincerely held religious beliefs or religious practices are permitted.

C. Make-up Work and Late Work Procedures and Policies

Students will be allowed (2) days for every day they are absent to make up work. Students may be required to attend lunch or after school tutoring to work with specific teachers to complete their assignments/assessments. If a student is asked to attend, it is mandatory. Failure to show up will result in additional consequences and potential forfeiture of days to complete the assignment. Students who are suspended are still required to make up work from their suspension as not doing so would negatively impact their academic standing.

D. Student Technology Use

The technology given to students at SIA is a privilege, and along with that privilege, comes responsibility on the part of all students.

Student Responsibilities:

Do—

- **DO** use Google Drive/Classroom for all of your work. You are responsible for having every file on your computer backed up.
- **DO** report any damage to your computer to the office immediately.
- **DO** transport your laptop to and from class and school carefully in your backpack at all times.
- **DO** only visit websites whose content is educational and ethical. Visiting any site that is not intended for academic purposes may result in your laptop being taken away.

Don't—

- **DON'T** download ANY software to your laptop...ever.
- **DON'T** Use Google docs, etc to communicate with classmates during class or in an inappropriate way at any time.
- **DON'T** leave your laptop in your car, unlocked locker, or an unattended classroom.
- **DON'T** have a cell phone or other handheld electronic device out of your backpack without explicit instruction from a teacher or staff member.
- **DON'T** give any of your passwords to ANYONE.

Spokane International Academy Technology Acceptable Use Policy

Spokane International Academy provides students and staff with a variety of technology resources for the purpose of supporting our educational mission. This acceptable use policy is intended to explain the responsibilities and limitations of technology use at SIA. Additional rules may be added as necessary.

It is important that all users of SIA technology remember that access to these resources is a privilege, not a right. Access to SIA technology resources is only given to students who act in a considerate and responsible manner. Users of technology are expected to exhibit appropriate behavior and care in the use of computers and school computer networks just as they are in a classroom or a school library. Still,

as technology is integrated into the fabric of virtually all instruction at SIA, and appropriate use is critical to ensure learning happens for all, violation of these policies will be treated as a disciplinary issue.

Policies

1. Inappropriate usage of technology will lead to serious disciplinary consequences. We expect students to apply the same REACH core values that govern their conduct in their life at SIA to also govern their use of SIA's computers at home and off-campus.
2. SIA staff reserves the right to define inappropriateness in this context and to check any student's laptop or browsing history at any time.
3. General school rules and expression of core values apply to all use of technology.
4. Reference to laptops also includes tablets or other kinds of technology provided or authorized by SIA.
5. All work created on or by or stored on any SIA equipment belongs to SIA and may be reviewed and/or retained for any purpose in line with its educational mission.
6. Computer and network storage areas may be accessed by network administrators as needed for school purposes. All files (including email and internet) viewed and stored on SIA servers or computers will be considered public, and may be viewed by a SIA staff member at any time, within reason as determined by school administration, freedom of speech and access to information will be honored.
7. At school and/or during school hours, students will use computers and other technology resources for school related purposes only, unless they receive specific permission to do otherwise. In classrooms, students will use technology only as directed by the teacher.
8. In the event of damage to the computer or its peripheral parts, either payment for replacement/repair of the damage or the cost of the deductible will be charged. If financial hardship is an issue, contact the school administration.
9. SIA reserves the right to withhold technology resources from the student responsible for unpaid damages until appropriate arrangements have been made.
10. Additional consequences may be levied in the event of multiple damage incidents by a given student.
11. No cell or multimedia devices are allowed out of your backpack during class unless directed by the teacher.
12. Materials printed at school are to be academic in nature. Documents not pertaining to school are not to be printed.
13. Students will respect the intellectual property of others by using appropriate citation, refraining from all forms of plagiarism, and abiding by federal copyright laws.
14. All students must log on with their own username and password. Passwords must be kept confidential. Users are responsible for all actions that occur with their user account and computers. Students who feel as though their password may no longer be secure may receive a new password from the technology teacher. It is ALWAYS appropriate to ask someone to step away while one enters a password, and courteous to do so without being asked.
15. Students will conserve the use of technology resources such as bandwidth, printing supplies, etc. Personal files, music, video, or other personal multimedia files unrelated to school may NOT be stored on your computer.
16. Students may not download or install programs or inappropriate media or info. Programs and/or program enhancements are not to be installed from any source. If a program, or any portion, is on a student's hard drive without permission, it constitutes computer misuse.
17. The Internet is available to students for academic pursuits. Students may not use it in an inappropriate manner, or give out personal information about themselves or classmates over the

Internet without specific staff permission. Students may not use their laptop for any streaming content unless it is specifically for an academic class. This includes music streaming sites, YouTube, etc.

18. The school will provide all students with access to the Internet and a Google email account. These are privileges and may be rescinded if used in an inappropriate manner. Any student who uses inappropriate language or uses the Internet or his/her email to harass, attack or defame another person or send inappropriate pictures in any communications faces immediate disciplinary action. Email is an educational tool provided for the express purpose of furthering SIA's educational mission. As such, SIA reserves the right to inspect any SIA email messages, to rescind or modify privileges in any way or at any time in the enforcement of this policy.
19. Students will not use technology for illegal or commercial enterprise.
20. Students will take all precautions with their laptops to avoid damage or theft (see Laptop Care & Maintenance Document below), and report any damage, theft or malfunction immediately. This includes but is not limited to the use of a laptop bag or backpack with a built-in laptop sleeve.

Artificial Intelligence (AI) Policy & Procedures

1) Policy Statement

SIA supports human-centered use of Artificial Intelligence (AI) to enhance teaching and learning while upholding student well-being, equity, privacy, accessibility, and academic integrity. AI must begin with educator-design and end with human review and accountability. AI may not replace professional judgment or student thinking.

AI use must comply with applicable laws and district policies, including but not limited to student privacy (e.g., FERPA), public records and records retention, acceptable use of electronic resources, student conduct, non-discrimination, accessibility, and copyright/fair use.

The Head of School (or designee) will maintain procedures, an approved-tools list, professional learning, and family communication aligned to this policy. The policy and procedures shall be reviewed annually and updated based on state guidance and district experience.

Alignment with REACH values:

- Respect: Honor creators' rights; avoid harmful content; cite and disclose AI assistance.
- Enthusiasm: Use AI for brainstorming and curiosity while staying thoughtful about limits.
- Achievement: Leverage AI to deepen learning—not to shortcut it.
- Citizenship: Use AI responsibly; consider impacts on others and the community.
- Hard Work: Do the human thinking; verify, revise, and reflect.

2) Scope & Definitions

The following policy language applies to all AI use on SIA networks/devices, and any AI use for SIA-related work, regardless of device/network, including staff productivity and student learning activities.

Definitions:

- Artificial Intelligence (AI): Digital systems that generate or transform text, images, audio, code, data analyses, or other outputs based on prompts/data.
- Generative AI (GenAI): AI that creates new content (e.g., text, images).
- Public (Open) AI System: Any AI service where inputs/outputs may be used to train models or viewed by third parties.
- District-Approved AI Tool (Closed): Vetted by SIA for privacy, security, accessibility, and instructional fit; listed on the SIA Approved Tools List.
- AI Levels: Assignment-specific permissions set by teachers: Prohibited, Limited, Allowed.
- PII: Personal Identifiable Information

4) Age-Appropriate Access

- Elementary (K–5): Access to most generative AI is restricted. Teachers may use district-approved, supervised AI experiences (e.g., concept maps, reading supports) that prioritize privacy and safety. No student PII may be entered into public AI.
- Secondary (6–12): Students may use AI as permitted by assignment AI Levels and teacher direction, with required disclosure.

5) Assignment AI Levels (Required on Summative Tasks)

Teachers must label each summative assignment with an AI Level. If not specified, the default is Prohibited.

Level	What Students May Do	What Students Must Do
Prohibited	No AI use allowed.	Submit only original human work; do not consult AI.
Limited	Use specified tools only for allowed sub-tasks (e.g., brainstorming questions, grammar suggestions, idea outlines).	Disclose the tool(s) and how they were used; verify facts; cite sources.
Allowed	Use district-approved tools for most steps (except where teacher requires original work).	Disclose tools and usage; check accuracy/bias; cite sources and media; retain prompts on request.

6) Student Expectations: Disclosure, Integrity, and Attribution

1. Disclosure required whenever AI is used: list the tool(s) and briefly describe how they were used (e.g., “Draft outline from Tool A; I rewrote and cited sources”).
2. Academic integrity: Submitting AI-generated work as one’s own is academic dishonesty. Cheating and plagiarism rules apply to AI.
3. Verification: Students are responsible for verifying accuracy and identifying bias in AI outputs; students remain authors of their work.
4. Privacy: Do not enter PII or sensitive information about yourself or others into public AI systems.
5. Citations: Cite any ideas, data, or media incorporated, whether AI-generated or human-authored, following teacher-specified style.

7) Staff Expectations: Professional Use & Safeguards

1. Human review: Staff retain full responsibility for the accuracy, tone, and appropriateness of any AI-assisted materials.
2. Privacy & security: Use district-approved tools for all AI-related tasks.
3. Records & retention: AI-assisted drafts and communications used for official school purposes may constitute public records.
4. Accessibility: Ensure AI-assisted materials meet accessibility standards (readability, alt text, captions, language level, translation quality).
5. Instructional design: Teach appropriate AI use, limitations, bias awareness, and verification strategies.
6. Continuous improvement: Participate in PD; share effective practices; report issues or harms.

8) Approved Tools & Vetting

- Approved-Tools:
 - Students and Staff: Google Gemini
- Vetting Criteria: Privacy/FERPA compliance; data-handling/storage, and security.
 - Google Gemini meets all the standards and requirements listed above
- Request Process: Staff submit tools for review; technology/instructional/administrative teams provide a decision and usage guidance.

9) Prohibited Uses (Non-exhaustive)

- Using AI to cheat or plagiarize.
- Generating harassing, discriminatory, sexually explicit, self-harm, or otherwise unsafe content.
- Attempting to bypass content filters or technical controls.
- Entering PII/sensitive data into public AI systems.
- Misrepresenting AI-generated content as fully human-created where disclosure is required.

10) Incident Response & Consequences

- Students: Incidents are addressed under Student Conduct/Academic Integrity procedures with restorative options where appropriate (e.g., resubmission with disclosure, learning reflections) and progressive discipline for repeated or severe violations.
- Staff: Address under employee conduct and technology use procedures; may include coaching, removal of tool access, or other corrective action per contract/policy.
- Remediation: Where AI harms occur (e.g., biased outputs), staff will mitigate impacts, communicate with affected parties, and adjust practices/tools.

12) Communication & Professional Learning

- Staff PD: AI Committee presents PD to staff during fall in-service and throughout the school year.
Families: Publish plain-language AI overview; host info night; invite questions/feedback.
- Students: Advisory lessons on disclosure, integrity, bias, and privacy; rubrics include verification.

13) Review Cycle & Governance

- Annual review each summer by a cross-functional team (instructional leaders, teachers, students, family representative, IT, legal/compliance, accessibility).
- Update policy/procedure, tools list, and training accordingly; present outcomes to the Board.

Spokane International Academy Laptop Care and Maintenance

Physical Security (keeping your laptop physically safe):

1. DO NOT leave the laptop in your car, an unlocked locker, or a classroom.
2. DO NOT eat or drink near your laptop. You may not use the laptop in the lunchroom during lunch.
3. Be cautious about leaving the laptop unattended anywhere that there is a chance it could easily be knocked onto the floor, sat on, stepped on or otherwise damaged.
4. Always hold the laptop by the bottom (keyboard half), never the screen. Use two hands when carrying.
5. Never twist the screen on its hinges (could crack the screen).
6. DO NOT scratch or push on the screen.
7. Never close the lid on a pencil, pen, papers or other items left on the keyboard.
8. DO NOT slam the lid down.
9. DO NOT place the laptop near any electrical appliance that could generate a magnetic field, it can damage data.
10. Never stack items on the lid of the laptop.
11. Do not remove the label identifying your computer as all laptops look the same and it is an important way for staff and students to know which laptop belongs to each student.
12. Be careful when removing the power cord on the charging cart. Yanking it out of the laptop from afar will cause damage. SIA will not provide at home charging cords. If you are interested

in purchasing one for your home, please contact the school for information about the laptop to purchase one for the specific laptop model.

13. Remember as the thermometer lowers, cold is not your computer's friend. So do not leave it in the car. Do not store your laptop anywhere that is very cold or very warm.

When to seek help:

1. Shut off the notebook immediately and bring it to the office for servicing if you have the following problems:
 1. When the power cord or plug is damaged or frayed.
 2. If liquid has been spilled on the computer.
 3. If it has been dropped or the case has been damaged.
 4. Any physical damage is noticed.
 5. The system has crashed/locked.
2. Bring your computer to the office for any repairs, upgrades, or any problems.
 1. Depending on the cause of the damage, the student may/may not be issued a temporary replacement.

E. Student Core Value Pledge

SIA is a high performing, values driven school. Our REACH core values of Respect, Enthusiasm, Achievement, Citizenship and Hard Work are the foundation of our school culture and success. We highly value the commitment between students, parents/guardians, and our SIA staff to work together to uphold these core values in everything we do. It is through this mutual commitment that we are able to create a learning environment that promotes a high quality, rigorous education and ensures that all of our students receive the support they need to succeed. Our mission is to prepare our students, beginning from their first day at SIA, to be global thinkers and leaders who are ready to powerfully transform their communities.

Respect I will:

- Have empathy for others and treat them with dignity.
- Be an attentive listener and an engaged student.
- Show respect through my words, actions, and attitude.
- Understand that I have something unique to offer and anything less than my best everyday is disrespecting myself.

Enthusiasm I will:

- Be open-minded in new situations.
- Be trusted and depended upon to complete tasks and follow directions.
- Be eager to learn and explore.
- Be prompt, arriving on time to begin school.
- Come prepared to learn every day.

Achievement I will:

- Ask questions.
- Show my best work on every assignment/project.
- Learn from new ideas and experiences.

- Follow the academic honor code, submitting only individual work that is entirely my own.

Citizenship I will:

- Be truthful, fair, and trustworthy in my words and actions.
- Follow the SIA dress code.
- Do what is right, even when no one is watching.
- Interact with others in productive and positive ways that build trust.
- Be accountable for my actions when I fall short of an expectation.

Hard Work I will:

- Put my best effort into everything I do.
- Always work, think, and behave according to SIA Core Values.
- Do whatever it takes for my fellow students and me to learn.
- See challenges as an opportunity to persevere and become stronger.

F. Parent Guardian Core Value Pledge

Respect I will:

- Support SIA's demanding academic program, high standards of conduct, and mission.
- Attend the required parent meetings throughout the year, including any conferences, and I will contact SIA if I have any questions throughout the year.
- Hold my child accountable when he or she falls short of an expectation. This includes making sure that my child follows through with mandatory tutoring, reflection, and other consequences that may be assigned.
- Treat people appropriately with common courtesy; have empathy for others and treat them with dignity.
- Understand that my child must follow SIA's expectations and Core Values to protect the safety, interests, and rights of all individuals at SIA.

Enthusiasm I will:

- Make sure my child arrives at SIA every day on time and remains at school until the dismissal at the end of the day. If my child is assigned to after school reflection, I will make arrangements for a pick up at the appropriate time.
- Ensure that my child attends school every day, unless sick or unable to attend because of a family emergency. I will notify the school before 8:00 AM if my child is going to miss school.
- Be eager to learn and ask questions to gain a deeper understanding about my child's education and learning.
- Seek to learn from new ideas and experiences, so I can better support my child at school.

Achievement I will:

- Express myself appropriately by using professional and courteous language in school.
- Communicate directly and honestly and interact with others in productive and positive ways that build trust.
- Routinely check my child's grades online to support their success.

Citizenship I will:

- Understand and help to make sure my child follows the SIA dress code.

- Contact teachers at appropriate times and in an appropriate way. If I need to discuss a sensitive/potentially challenging topic, I will schedule a time to meet in person with my child's teacher instead of voicing concerns via email.
- Encourage my child to do his or her best daily.
- Encourage my child to follow up on any issues or concerns with his or her advisor.

Hard Work I will:

- Give honest feedback in an appropriate and respectful way to make the school community stronger.

Draft: Pending Board Approval

G. Student and Family Handbook Contract Acknowledgment

Acknowledgement of Understanding of Family Handbook and Compliance

We are familiar with and will abide by all the contents, responsibilities and policies contained in the “Family Handbook” that is available on the parents section of SIA’s website. We understand that these policies govern student and family conduct in the school and will be enforced at school, on school grounds, at school sanctioned activities or events, or while being transported by school approved vehicles, or occurring off school property.

The school reserves the right to adapt and change policies during the year that serve the greater good of the school and will post updated versions of this handbook on the school’s website. Failure to comply with the aforementioned policies may result in student discipline or expulsion from SIA. SIA is a charter school and therefore a choice program. All policies have been created to ensure the learning environment we are hoping to establish for students. Your child is not required to attend SIA and may choose another alternative at any time if you no longer agree with, or are willing to abide by, the policies of SIA. However, as long as the student is actively enrolled at SIA they will be held to the standards mentioned in this handbook at all times during their active enrollment.

By signing below, you acknowledge that SIA is a choice program and its policies and procedures may differ from those at your previously attended school. For more information regarding any of the policies in our handbook please contact the principal at your child’s school.

Name of Student: _____ Grade: _____

Parent/Guardian (Print): _____

Parent/Guardian (Signature): _____ Date: _____

Change #	Auto category	Old page(s)	New page(s)	2025-2026 text
1	Changed text	6	6	Students who leave campus early must be picked up by an authorized individual (with valid identification) who will sign the student out at the office. Students will only be released to adults who have been identified in our school information system Skyward.
2	Layout/line-wrap only	6-7	6-7	Therefore, any student who misses more than 15 days of school over the course of a school year may be recommended for retention in their current grade level for the following year.
3	Changed text	7	7	In the event of a necessary absence, a parent/guardian must contact the office (attendance@spokaneintlacademy.org) and report the absence by 8:00 a.m.
4	Added text	None	7	
5	Changed text	7	7	Standardized Testing and Final Exam Attendance To assess the effectiveness of SIA's rigorous, integrated and personalized academic curriculum, students are required to be present and take various scheduled standardized tests and final exams. The opportunity to adequately assess learning is lost due to absences. Medical Visits Doctor visits or other similar circumstances require a note from a parent/guardian detailing the time to be excused, reason for leaving, approximate time of return and parent/guardian phone number.
6	Changed text	7	7	Notification in Advance: Whenever possible, please notify the school office at least 30 minutes
7	Minor editorial change	8	7	early by coming to the school office. However, there may be a brief delay to ensure proper dismissal procedures are followed.
8	Changed text	8	8	minutes before the official dismissal time. Early pick-ups cannot be accommodated during this 30-minute period.
9	Minor editorial change	8	8	Should there be an emergency that prevents a student from being on time in the morning or picked up on time in the afternoon, the parent/guardian should call the office.
10	Changed text	8	8	If a student is absent the day a project is due, they will be expected to turn it in the next day he or she is in attendance.
11	Layout/line-wrap only	9	9	Absences related to sports/activities not affiliated with or approved by SIA Administration.
12	Changed text	9	9	1. All absences will be investigated by school personnel on a daily basis; the school office will call to confirm the reason a child is not at school. Please be kind, we are required by law to ensure your child's location and safety. 2. After 3 unexcused absences a parent will receive a written notification of the attendance policy and expectations. 3. After 5 unexcused absences in a year, a mandatory attendance conference will be held with the student, a parent/guardian, the school counselor and Administration. At this time the student will be placed on an attendance contract.
13	Changed text	9	9	Truancy: When students fail to attend school, they are considered truant.
14	Layout/line-wrap only	9-10	9	Spokane International Academy provides transportation to and from hubs around the Spokane Area, located within areas of high demand, during regular school hours, to all eligible students (subject to available space on the route).
15	Changed text	10	9	Please inform the school office and your child's teacher/advisor if the child changes their transportation arrangements.
16	Changed text	10	10	We currently have 7 busses available for student transportation, which can transport approximately 375 students.. Students wanting to access the bus need to ride a minimum of (3) days per week.

17	Minor editorial change	10	10	It is important to remember that any time the driver must remove his/her eyes from the road to address those children who are not following bus expectations, the entire bus is placed in jeopardy.
18	Added text	None	10	
19	Removed text	11	None	SIA does not have the staff capacity to supervise students past this time.
20	Removed text	11	None	Please make every effort to adhere to regular dismissal times. Students who are to be picked up early during the day will remain in class until the parent arrives at school. Students will not be released early to wait in the office for their parent/guardian's arrival. This causes a disruption to the learning environment, and causes the student to miss more class time than is necessary.
21	Changed text	11-12	11	STA bus) to and from the field study. 3. All students participating in a school-sponsored trip are expected to remain at the activity and not leave at any time. Students who choose to leave will receive the same discipline they would as if they had left school grounds on a typical day. Authorized Adult Pickup SIA will only release students prior to dismissal to adults who are authorized in our student information system (Skyward) to pick them up. This does not include emergency contacts as they will only be authorized during emergencies. Please provide the office with the names and telephone numbers of adults who may pick up your child. Please remember to update the names if your family situation changes. Also, we ask you to exercise understanding in this policy as it is solely designed for the protection and safety of your child. We will not accept verbal confirmation over the phone from a child's guardian to authorize an individual who is not listed to pick up. All requests must be done in writing or through Skyward Family Access. For information on how to log in to your Skyward account and make these changes, please contact the office.
22	Changed text	13	12	The revised WA State Immunization Exemption Law (effective July 22, 2011) continues to require that all students attending public schools provide proof of immunization and now requires that parents/guardians that want to exempt their child from immunization requirements must submit an updated Certificate of Exemption for any type of exemption (medical, religious or philosophical).
23	Changed text	14	13	All visitors must sign-in and sign-out at the front desk and will be required to show photo identification when they enter or leave the building.
24	Changed text	14	13	Student Phone Usage
25	Changed text	14	14	Families must pick up the phone from the office.
26	Minor editorial change	14	14	Students must silence all smart watches so the notifications received do not distract the learning environment. If they are unable to silence their watches, they must remain in the students backpack during the school day.
27	Minor editorial change	14	14	Due to the distraction it causes to the learning environment, items such as balloons, flowers, food deliveries, etc. will not be allowed for students during the school day.
28	Changed text	15	15	International Mindedness/Global Competence The global competence focus at SIA is truly what separates our academic program from all others in our area.
29	Layout/line-wrap only	15-16	15	The global competence aspect is woven throughout our entire program and we do have a mission to build international mindedness in our students.
30	Changed text	16	15	Primary Academy: Students in Kindergarten - 5th grade participate in their global education through the region of study focus.

31	Changed text	16	15	Kindergarten - North and Central America 1st Grade - South America 2nd Grade - Asia 3rd Grade - Oceania 4th Grade - Africa 5th Grade - Europe Middle Academy: Students in our Middle Academy do not have a region of focus, they instead have a course called Global Perspectives.
32	Minor editorial change	16	16	Education), INTERACT Simulations, TED videos, Kiva.org, Black Lens (local newspaper), Movies (Race, 42, 13th, Coco, Book of Life, Blue Planet, Planet Earth, Girl Rising, Living on One Dollar), guest speakers (GU intl. students, refugees, religious leaders, local authors, community representatives, SIA parents speaking about their careers and travel experiences and primary source materials.) Organizations with whom we partner: Kiva.org, Generation Alive and World Relief.
33	Layout/line-wrap only	16-17	16	Globally competent students ask and explore critical questions and "researchable" problems - problems for which there may not be one right answer, but can be systemically engaged intellectually and emotionally.
34	Changed text	17	17	Human Growth and Development Curriculum: All students in grades 5th - 8th grades participate in the Human Growth and Development curriculum.
35	Layout/line-wrap only	17-18	17	The materials we are using are state approved curricula and have been pared down to cover only the necessary components. Materials being used during this unit will be made available for preview by families at least 30 days prior to the unit being taught.
36	Changed text	18	17	Spokane Virtual Learning (SVL) Participation SIA partners with Spokane Public Schools (SPS) to offer access to the course library offered via Spokane Virtual Learning (SVL) on a case-by-case basis. This opportunity is available to students who demonstrate proficiency in a subject that exceeds the ability to offer that learning environment on SIA's campus. For example, students that transfer to SIA that are participating at an advanced level in math that is not offered at our Middle Academy. These students could enroll in SVL for their course and complete coursework during their regularly scheduled math block during the day. However, SIA will not allow students to be enrolled in a course at SIA and the same, or substantially similar, course with SVL. For example, students receiving instruction in an 8th grade science course at SIA that is aligned with the Next Generation Science Standards (NGSS) would not be allowed to enroll in an 8th grade NGSS aligned science course through SVL that would replace the course offered at SIA. Should a parent wish to pursue this as a supplement to the instruction they are receiving at SIA, the parent should work with SPS to see if they could be added independently from a relationship with SIA. In this instance however, SIA will not sign off to monitor the student's work or share in any of the cost of the student's participation in the course. Additionally, high school students with credit deficiency may be required to complete a self-paced online course in the deficient subject area using a program called APEX.
37	Removed text	18	None	High School Courses SIA launched our high school program in the fall of 2021 as an extension of the already established K-8 program. We have expanded offerings to include AP coursework, College in the High School, New Tech Skills Center attendance, or Running Start programs through the Community Colleges of Spokane or Eastern Washington University. To learn more about the program and requirements for the high school, please visit the course guide. This is updated annually during the month of September for accuracy.

38	Changed text	18	18	State law requires schools to identify and serve students whom they qualify as highly capable. The highly capable program is designed to meet the needs of students with exceptionally high ability.
39	Layout/line-wrap only	18-19	18	All students in kindergarten and 5th grade will be assessed to determine services at SIA.
40	Changed text	19	18	There is also a pull out option where students meet with the highly capable teacher at least twice per week for extension learning and support.
41	Changed text	19	18	Students will have the opportunity to take math courses typically designed for older students for high school credit, read higher level texts in their English class, and be challenged with more open-ended inquiry opportunities in the other courses for which they are enrolled.
42	Added text	None	18	
43	Added text	None	18	
44	Changed text	19	19	Demonstrate proficiency in MAP testing
45	Removed text	20	None	Should SIA not have the teacher capacity to offer an accelerated math course (Pre-Calculus, Calculus) then students will be allowed to take that course via Spokane Virtual Learning during their academic day at SIA. The cost for the course will be covered by SIA.
46	Added text	None	19	
47	Changed text	20-21	20	Disruptive behavior during assessments that creates an environment not conducive to learning Improper use of AI (Artificial Intelligence refers to computer systems or software designed to perform tasks that typically require human intelligence, such as problem-solving, learning, and decision-making.) This includes Submitting AI-generated work as one's own without proper attribution. Using AI to gain unauthorized access to answers or solutions during examinations. Collaborating with AI systems or individuals in a manner that violates academic integrity guidelines. Possible consequences of Academic Honor Code Violations:
48	Changed text	21	20	Complete extensive intervention assignments (reflection essays, interviews, research, etc.) Each student will participate in an Academic Honesty Policy mini-course in their Advisory class.
49	Minor editorial change	21	20-21	Students will take the Smarter Balanced Assessment (SBA) test, as required by the state of Washington. Students will begin participating in the SBA in 3rd grade. Students will take the following assessments in grades 3-11. SIA typically conducts these assessments during the last half of the month of May.
50	Minor editorial change	21	21	The Table below lists the assessments that will be completed by students in each grade.
51	Minor editorial change	22	21	Checking Google Classroom for assignments, updates. (Middle and High School)
52	Changed text	22	21	school day. This includes all research, volunteer hours and reflections. Time will be given during the day to better understand how to complete the project and to ask advisors questions about their work. However, there will not be dedicated time to complete aspects of it while at school.
53	Minor editorial change	22-23	22	They are expected to actively check and review homework, if assigned, periodically check student grades online, review Google Classroom calendars for upcoming deadlines/quiz or test dates, and to let their child's advisor know if their child is struggling with work.

54	Changed text	23	22	These students are assigned to stay after school on that academic day to complete assignments.
55	Removed text	23	None	Lunch reflection is assigned to students who are tardy to their classes three (3) or more times in a period of five (5) school days. Failure to report to reflection will result in mandatory attendance at reflection the next academic day.
56	Changed text	23	22	The Advisory Program provides an important human context for academic planning, goal-setting, school-to-home communications, team building and reflection. Advisors serve as a contact for families/guardians and facilitate communication between teachers and other resource personnel. Families/Guardians with general concerns can contact the advisor who will resolve the situation or facilitate further conversations.
57	Layout/line-wrap only	24	22-23	This includes any task teachers and students use to gather evidence for the purpose of improving learning as the learning is taking place.
58	Changed text	24	23	Students will receive a score of 1-4 based on their demonstrated level of proficiency on a range of tasks related to that standard. Students scoring a 3 or above will be deemed as working at/above grade level.
59	Changed text	24	23	Students will be assigned a variety of opportunities to demonstrate their understanding of the local, state or national standards aligned with their grade level and content being studied. These opportunities include: classwork, labs, projects, papers and assessments.
60	Layout/line-wrap only	25	24	Honors and Awards Students will also receive REACH Shields and other forms of recognition as they demonstrate our core values and progress through our online support programs. Primary Academy Promotion Requirements
61	Changed text	25	24	Reading Comprehension - 70% or above on end of the year reading comprehension assessment
62	Changed text	26	24	Interim Assessments - Students must consistently demonstrate grade level proficiency on school created interim assessments by the end of the school year
63	Minor editorial change	27	25	Students and guardians have access to check the grades online throughout the year using the Skyward Family Access Login button on our homepage.
64	Changed text	27	25	2.Failing grades - Students who consistently demonstrate below grade level understanding of standards for any course may be retained in that grade for the following school year.
65	Removed text	27	None	The classes these students participate in have a modified curriculum that aligns with a student's goals as stated in their plan.
66	Layout/line-wrap only	27-28	26	Conduct that disrupts learning, threatens school operations, interferes with the rights and privileges of community members, endangers health and safety or damages property will not be tolerated.
67	Changed text	28	27	Unacceptable behavior would include bullying, harassment, intentional discrimination of a student/staff member, and intentionally not consistently displaying our REACH core values.
68	Layout/line-wrap only	28-29	27	Students will experience situations that challenge them to develop their academic ability, strength of character and global worldview on a daily basis. Students are expected to work through these regardless of the circumstances, because by persevering through difficulty we become stronger.
69	Changed text	29	27	Learner Profile
70	Removed text	29	None	The learner profile represents 10 learning attributes.

71	Removed text	29-30	None	SIA students strive to be: Inquirers We nurture our curiosity, developing skills for inquiry and research. We know how to learn independently and with others. We learn with enthusiasm and sustain our love of learning throughout life. Knowledgeable We develop and use conceptual understanding, exploring knowledge across a range of s. We engage with issues and ideas that have local and global significance. Thinkers We use critical and creative thinking skills to analyze and take responsible action on complex problems. We exercise initiative in making reasoned, ethical decisions. Communicators We express ourselves confidently and creatively in more than one language and in many ways. We collaborate effectively, listening carefully to the perspectives of other individuals and groups. Principled We act with integrity and honesty, with a strong sense of fairness and justice and with respect for the dignity and rights of people everywhere. We take responsibility for our actions and their consequences. Open-minded We critically appreciate our own cultures and personal histories, as well as the values and traditions of others. We seek and evaluate a range of points of view, and we are willing to grow from the experience. Caring We show empathy, compassion and respect. We have a commitment to service, and we act to make a positive difference in the lives of others and in the world around us. Risk-takers We approach uncertainty with forethought and determination; we work independently and cooperatively to explore new ideas and innovative strategies. We are resourceful and resilient in the face of challenges and change. Balanced We understand the importance of balancing different aspects of our lives - intellectual, physical and emotional - to achieve well-being for ourselves and others. We recognize our interdependence with other people and with the world in which we live. Reflective We thoughtfully consider the world and our own ideas and experience. We work to understand our strengths and weaknesses in order to support our learning and personal development.
72	Minor editorial change	30	28	Should a staff member have a discipline incident with a student, they use REACH values while working with the student to correct any issue.
73	Changed text	30	28	Repeated discipline referrals can lead to suspension.
74	Layout/line-wrap only	30-31	29	Instead of asking only, "What rule was broken and what punishment is deserved?" we ask, "Who was harmed, what is needed to repair the harm, and how can the student grow from this experience?" This approach allows students to take ownership of their actions, to learn from the impact of their choices, and to return to the community with stronger skills for the future.
75	Changed text	31	29-30	Drugs, Alcohol and Tobacco: Possession, distribution, use or sale of alcohol, tobacco or illicit drugs is prohibited on school grounds, at any school-sanctioned activity, in school vehicles, or at any time or in any place where such conduct interferes with or obstructs the educational program/operations of the school, or the health and safety of the community.
76	Changed text	31	30	Violation of this policy will lead to recommendation for long-term suspension. Weapons: Knives, explosives or weapons of any type are not permitted in school, on campus, in school vehicles or at any off-campus, school-related activities or events. Possession of any such weapons or items that appear to be weapons will result in Spokane Police involvement and possible expulsion.
77	Minor editorial change	32	30	School officials may detain students upon reasonable suspicion that they possess drugs, narcotics, weapons, explosives or other dangerous contraband that constitute clear and imminent danger to the safety and welfare of community/property.

78	Changed text	32	30-31	Hand holding and “side hugs” are acceptable as long as they are not excessive. Students who show PDA at school are subject to disciplinary action. A student may be suspended for prohibited conduct if the act is related to school activity or school attendance occurring anytime including but not limited to: a) while on school grounds; b) while going to or coming from school; c) during, going to, or coming from a school-sponsored activity; d) or when the activity involves another student from SIA, regardless of the location.
79	Changed text	33	31	Damaging and/or theft of school property or surrounding private property
80	Changed text	34	33	For questions about discipline related to students with IEPs and/or 504 plans, contact the Director of Special Education.
81	Changed text	34	33	Students and their guardian(s) will be required to participate in a re-entry meeting following each suspension. If students and/or families/guardians choose not to actively participate in the re-entry meeting, the student’s suspension may be extended until they actively work with SIA staff to build a plan going forward.
82	Changed text	35	33	The decision to readmit a student, or to admit a previously expelled student from another school or charter school, shall be at the sole discretion of the Board following a meeting with the Administration. Administration shall make a recommendation to the Board following the meeting regarding their determination.
83	Changed text	35	33	Intentional actions to damage or harm school property will lead to a suspension and may lead to an expulsion hearing. Should the damage be deemed as an unintentional act, students may be given the option of reimbursing the school and/or completing community restoration.
84	Layout/line-wrap only	35	33-34	When required, school textbooks will be provided. Students must maintain the quality of each book, during its use. Since students do not routinely need to take their textbooks home, textbooks will remain in classrooms when not in use. If a student needs to take a textbook home to complete their work, they must check that textbook out with that teacher prior to taking it. Laptop Computers (Chromebooks)
85	Removed text	36	None	When laptops are distributed at the beginning of the year, or replaced at any time during the year, parents/guardians will be asked to review the condition of the computer and report any noticeable problems via the Laptop Checkout form. Parents/Guardians will be asked to sign a form acknowledging acceptance of the laptop.
86	Changed text	36	34	In the event of damage, parents/guardians will be responsible for payment to repair or replace the equipment at a rate determined by the school, but not to exceed the actual cost to repair the device. Any time a damage fee is assessed, parents will have two weeks to inspect the laptop to verify the condition. 11th grade students will have a 1:1 Chromebook for use in their classes at the Skills Center and the community college. They may take computers home to work on school related work only. If students are afforded this opportunity, they will check out their computer from their advisory teacher prior to taking their computer home. Students will also be issued a charger for home use. It is the student’s responsibility to make sure their laptop is routinely plugged in and charging during non-use if they are planning on using the device at home. Families are encouraged to use the model number of the device to purchase their own at home charger if they would like. Students are expected to be able to use their laptop during class and must maintain an adequate charge at all times.
87	Changed text	37	35	Families that document a hardship may be eligible to receive scholarships through our Community Advisory Team (CAT).

88	Layout/line-wrap only	37-38	35	Your report can be made anonymously, if you are uncomfortable revealing your identity, or confidentially if you prefer it not be shared with other students involved with the report. No disciplinary action will be taken against another student based solely on an anonymous or confidential report.
89	Layout/line-wrap only	39	36-37	A hostile environment is created when conduct is so severe, pervasive, or persistent that it limits a student's ability to participate in, or benefit from, the school's services, activities, or opportunities.
90	Layout/line-wrap only	40-41	38	Phone: 360-725-6068 OSPI Equity and Civil Rights Office (For questions about discrimination and sexual harassment)
91	Layout/line-wrap only	42	39	Homeless Education (McKinney-Vento) The goal of SIA is to keep students in school who find themselves in temporary or transitional housing during the school year. You and your family are considered "homeless" if you are:
92	Layout/line-wrap only	42	39-40	Doubled up with friends or relatives due to loss of housing, economic need or similar reason; Homeless students have the choice of remaining in the school they have been attending at the time they became homeless or enrolling in a school near their temporary housing.
93	Changed text	42	40	SIA maintains an information file on each student located in the office.
94	Changed text	42	40	School officials may obtain access records for educational purposes only.
95	Changed text	42	40	SIA maintains a website, a social media presence and periodically publishes promotional materials on occasion; SIA may also receive media requests to highlight the schools and students.
96	Changed text	42	40	School Materials: With prior approval by the Head of School, Advisor or teacher, publications prepared by students may be posted or distributed to the greater community.
97	Changed text	42-43	40	Non-School Materials: Unless a student (or parent/guardian) obtains specific prior approval from the Head of School, written materials, photographs, pictures, petitions, films, tapes, posters or other visual or auditory materials may not be posted, sold, circulated, or distributed at school or on campus. Commerce Students (or parents/guardians) may not sell any articles on school property without the written permission of the Head of School.
98	Layout/line-wrap only	43	40-41	Informal Parent/Guardian Grievance Policy SIA's informal grievance process provides an opportunity to express and resolve grievances. The informal process provides neutral facilitation and mediation, with the goal of informal resolution, restitution and relationship repair within the context of SIA's core values.
99	Minor editorial change	43	41	If conflict resolution is not achieved, the grievance should be brought to the administration for further mediation.
100	Layout/line-wrap only	43-44	41	Within 45 work days of the formal grievance submission, the resolution team will issue a written resolution that may include plans for facilitated conflict resolution meetings, recommendations for change in policy or procedure, or suggested next steps.
101	Layout/line-wrap only	44	41-42	If an individual or group initiates a complaint at a public meeting of the Board of Directors or to individuals on the Board, the Board is not required to respond to the substance of the complaint, but will instead thank the individual or group for their time and direct them to the grievance process outlined above.
102	Minor editorial change	44	42	However, participation in competitive athletics and games is a privilege, and not a right.
103	Changed text	44	42	Siblings or friends of students must leave school once school is out.
104	Changed text	45	42	We align our decision on whether to run as normal, delay the start of school or to be closed with the decision made by Spokane Public Schools.

105	Changed text	45	43	posted on Bloomz as an alert posted on the school website Inclement Weather Procedures: With safety or families and staff in consideration, inclement weather may cause school schedules to be adjusted as follows:
106	Changed text	45	43	Absences that occur on delayed start days will be excused at both campuses.
107	Changed text	45	43	This was necessary during intense windstorms in the past and when snow accumulation is expected to reach dangerous levels before buses would be able to safely transport students home at the end of a normal day.
108	Layout/line-wrap only	46	43-44	1) Silently follow staff directions and proceed out the nearest exit 2) Do not bring backpacks or any other belongings 3) Meet in the designated area with your teacher Faculty and staff undergo emergency management training and yearly review. An emergency manual is available in each classroom for quick reference purposes.
109	Added text	None	44	
110	Minor editorial change	47	44	If your child grows out of their uniform and you would like to donate it to the school office, it would assist us in helping those who may not be able to afford uniforms.
111	Changed text	47	45	They may not wear a plain solid colored polo of these colors without our logo on it.
112	Changed text	47	45	Students are allowed to wear any SIA hooded or zip-up sweatshirt, long-sleeve pullover or jacket available in our store so long as they are wearing their SIA polo underneath.
113	Changed text	47	45	Bottoms must also be size appropriate, free of any logos, writing or embellishments (sequins, etc.).
114	Minor editorial change	47	45	If students choose to wear a belt they must be either plain black or brown and worn appropriately, although a belt is not required.
115	Changed text	47	45	Hoop earrings should not exceed the size of a quarter coin.
116	Changed text	47	45	A student's hair must be one, natural hair color, worn neatly, and in such a way that does not distract from the educational environment.
117	Layout/line-wrap only	48	46	"Heely" or any sort of wheeled shoes are not allowed in the building at any time. If students are caught wearing any "wheeled shoe", they will be asked to change. If they do not have a change of shoes, they will need to call home.
118	Changed text	48	46	Students are allowed to wear an SIA t-shirt on Fridays. They must wear uniform bottoms on these days.
119	Added text	None	46	
120	Added text	None	46	
121	Changed text	48	46-47	Baseball caps, beanies, stocking hats or any type of headwear (Including hoods) may be worn outside of the building. When students are in the building, headwear needs to be off and placed either in the students backpack or on their desk. If there are questions about this policy, please contact a building administrator.

122	Minor editorial change	49	47	The technology given to students at SIA is a privilege, and along with that privilege, comes responsibility on the part of all students. Do's – Student Responsibilities
123	Minor editorial change	49	47	DO only visit websites whose content is educational and ethical. Visiting any site that is not intended for academic purposes may result in your laptop being taken away. Don't's
124	Layout/line-wrap only	49-50	47-48	Still, as technology is integrated into the fabric of virtually all instruction at SIA, and appropriate use is critical to ensure learning happens for all, violation of these policies will be treated as a disciplinary issue. Policies
125	Layout/line-wrap only	50	48	replacement/repair of the damage or the cost of the deductible will be charged. If financial hardship is an issue, contact the school administration. 9. SIA reserves the right to withhold technology resources from the student responsible for unpaid damages until appropriate arrangements have been made. 10.Additional consequences may be levied in the event of multiple damage incidents by a given
126	Changed text	50	48	Personal files, music, video, or other personal multimedia files unrelated to school may NOT be stored on your computer. 16.Students may not download or install programs or inappropriate media or info. NO PROGRAM OR PROGRAM ENHANCEMENTS ARE TO BE DOWNLOADED or installed from any source. If a program, or any portion of it, is on your hard drive without permission, it constitutes computer misuse. 17.The Internet is available to students for academic pursuits.
127	Layout/line-wrap only	50	48-49	inappropriate manner, or give out personal information about themselves or classmates over the Internet without specific staff permission.
128	Layout/line-wrap only	50-51	49	This includes music streaming sites, YouTube, etc. 18.The school will provide all students with access to the Internet and a Google email account.
129	Layout/line-wrap only	51	49	be knocked onto the floor, sat on, stepped on or otherwise damaged. 4. Always hold the laptop by the bottom (keyboard half), NEVER the screen. Use two hands when carrying.
130	Minor editorial change	51	50	1. Bring your computer to the office for any repairs, upgrades, or any problems.
131	Layout/line-wrap only	52-53	51	See challenges as an opportunity to persevere and become stronger. F. Parent Guardian Core Value Pledge

2026-2027 text

Students who need to leave campus early must be signed out by an authorized individual. Students will only be released to adults who are listed in our school information system Skyward.

Therefore, any student who misses more than 15 days of school over the course of a school year may be recommended for retention in their current grade level for the following year.

In the event of a necessary absence, a parent/guardian must contact the Office and report the absence by 8:00 a.m.

Absences can be requested through Skyward, our student management information system.

Standardized Testing and Final Exam Attendance Students who are absent during standardized testing or final exams will be required to complete any missed assessments upon returning to school. Families are strongly encouraged to avoid scheduling appointments, vacations, or other nonessential absences during designated testing periods. Medical Visits Doctor visits or other similar circumstances require notification from a parent/guardian detailing the time to be excused, reason for leaving, approximate time of return and parent/guardian phone number.

Notification in Advance: Whenever possible, please notify the Office at least 30 minutes

early by coming to the Office. However, there may be a brief delay to ensure proper dismissal procedures are followed.

minutes before the official dismissal time. Early pick-ups cannot be accommodated during this 30-minute period. Lunch Period Early Pick up: Early pick ups cannot be accommodated during your student's lunch period.

Should there be an emergency that prevents a student from being on time in the morning or picked up on time in the afternoon, the parent/guardian should contact the Office.

If a student is absent the day a project is due, they will be expected to turn it in the next day they are in attendance.

Absences related to sports/activities not affiliated with or approved by SIA Administration.

1. All absences will be investigated by school personnel on a daily basis and families will be notified accordingly. We are required by law to ensure your child's location and safety. 2. After 3 unexcused absences a parent will receive a written notification. 3. After 5 unexcused absences in a year, a mandatory attendance conference will be held with the parent/guardian, the school counselor and/or Administrator.

Truancy: When students consistently fail to attend school, they are considered truant.

Spokane International Academy provides transportation to and from hubs around the Spokane Area, located within areas of high demand, during regular school hours, to all eligible students (subject to available space on the route).

Please inform the Office if the child changes their transportation arrangements.

We currently have 7 buses available for student transportation. Students wanting to access the bus need to ride a minimum of once in a two week period.

It is important to remember that any time the driver must remove their eyes from the road to address those children who are not following bus expectations, the entire bus is placed in jeopardy.

Running Start and Skills Center Transportation Options Students in grades 10-12 may take courses through Running Start or the New Tech skills center. In these cases, students are responsible for arranging their own transportation to/from these locations.

STA bus) to and from the field study unless otherwise specified. 3. Students participating in school-sponsored trips must remain at the designated activity for its entire duration. Leaving a school-sponsored event without permission is considered an unauthorized departure from campus and will result in the standard disciplinary consequences.

The revised WA State Immunization Exemption Law continues to require that all students attending public schools provide proof of immunization and now requires that parents/guardians who want to exempt their child from immunization requirements must submit an updated Certificate of Exemption for any type of exemption (medical, religious, or philosophical).

All visitors must sign-in and sign-out at the front desk and will be required to be identified when they enter the building.

Cell Phone Usage

Parents/Guardians must pick up the phone from the Office.

Students must silence all smart watches so the notifications received do not distract from the learning environment. If they are unable to silence their watches, they must remain in the student's backpack during the school day.

Due to the distraction it causes to the learning environment, items such as balloons, flowers, or food deliveries, etc. will not be allowed for students during the school day.

International Mindedness/Global Competence The focus on global competence at SIA is truly what separates our academic program from all others in our area.

The global competence aspect is woven throughout our entire program and we do have a mission to build international mindedness in our students.

Primary Academy: K-5 students participate in their global education through the region of study focus and a K-5 Global Perspectives class.

The K-5 Global Perspective class is rooted in the Asia Society approach to global competence. This approach teaches students how to investigate the world, weigh perspectives, communicate ideas, and take action. This class also incorporates regions of study based on students' grade level. Kindergarten - North America 1st Grade - South America 2nd Grade - Asia 3rd Grade - Oceania 4th Grade - Africa 5th Grade - Europe Middle Academy: Students in our Middle Academy do not have a region of focus; they instead have a course called Global Perspectives. Education), INTERACT Simulations, TED videos, Black Lens (local newspaper), Movies (Race, 42, 13th, Coco, Book of Life, Blue Planet, Planet Earth, Girl Rising, Living on One Dollar), guest speakers (GU intl. students, refugees, religious leaders, local authors, community representatives, SIA parents speaking about their careers and travel experiences and primary source materials). Organizations with whom we partner: Generation Alive and World Relief.

Globally competent students ask and explore critical questions and "researchable" problems - problems for which there may not be one right answer, but can be systemically engaged intellectually and emotionally.

Human Growth and Development Curriculum: All students in grades 4th - 8th grades participate in the Human Growth and Development curriculum. High school students participate in the Sexual Health curriculum.

The materials we are using are state approved curricula and have been pared down to cover only the necessary components. Materials being used during this unit will be made available for preview by families at least 30 days prior to the unit being taught.

High School Courses SIA launched our high school program in the fall of 2021 as an extension of the already established K-8 program. We have expanded offerings to include AP coursework, College in the High School through Central Washington University, Leadership Pathway, New Tech Skills Center attendance, or Running Start programs through the Community Colleges of Spokane or Eastern Washington University. To learn more about the program and requirements for the high school, please visit the course guide. This information is updated annually.. High school students with credit deficiency may be required to complete a self-paced online course in the deficient subject area using a program called APEX.

State law requires schools to identify and serve students who qualify as highly capable. The highly capable program is designed to meet the needs of students with exceptional ability.

All students in kindergarten and 5th grade will be assessed to determine services at SIA.

There is also a pull out option where students meet with the highly capable teacher at regular intervals for extension learning and support.

Students will have the opportunity to take math courses typically designed for older students for high school credit, read higher level texts in their English class, and be challenged with more inquiry-based learning opportunities in the other courses for which they are enrolled.

MAP Scores

MAP Scores

Demonstrate projected growth in MAP testing

Improper use of AI (Artificial Intelligence refers to computer systems or software designed to perform tasks that typically require human intelligence, such as problem-solving, learning, and decision-making). This includes submitting AI-generated work as one's own without proper attribution. Using AI to gain unauthorized access to answers or solutions during examinations. Collaborating with AI systems or individuals in a manner that violates academic integrity guidelines.

Disruptive behavior during assessments that creates an environment not conducive to learning
Possible Consequences of Academic Honor Code Violations:

Complete extensive intervention assignments (reflection essays, interviews, research, etc.)
Requirement to retake the course Each student will participate in an Academic Honesty Policy mini-course in their Advisory class.

Students will take the Smarter Balanced Assessment (SBA) test, as required by the state of Washington. Students will begin participating in the SBA in 3rd grade. Students will take the following assessments in grades 3-11. SIA typically conducts these assessments during the month of May.

The table below lists the SBA assessments that will be completed by students in each grade.

Checking Google Classroom for assignments and updates (Middle and High School).

school day. This includes all research, volunteer hours and reflections. Time will be given during the day to better understand how to complete the project and to ask advisors questions about their work.

They are expected to actively check and review homework, if assigned, periodically check student grades in Skyward, review Google Classroom calendars for upcoming deadlines/quiz or test dates, and to let their child's advisor know if their child is struggling with work.

These students may be assigned to stay after school to complete assignments.

The Advisory Program provides important human context for academic planning, goal-setting, school-to-home communications, team building and reflection.

This includes any task teachers and students use to gather evidence for the purpose of improving learning as the learning is taking place.

Students will receive a score of 1-4 based on their demonstrated level of proficiency on a range of tasks based on learning standards.

Students will be assigned a variety of opportunities to demonstrate their understanding of local, state and/or national standards aligned with their grade level and content being studied. These opportunities include classwork, labs, projects, papers and assessments, and other demonstrations of learning.

Honors and Awards Students will also receive REACH Shields and other forms of recognition as they demonstrate our core values and progress through our online support programs. Primary Academy Promotion Requirements

Reading Comprehension - meeting expected growth goal for Spring MAP test

Assessments - meeting expected growth goal for Spring MAP test

Students and guardians have access to check the grades online throughout the year using the Skyward Family Access Login link on our homepage.

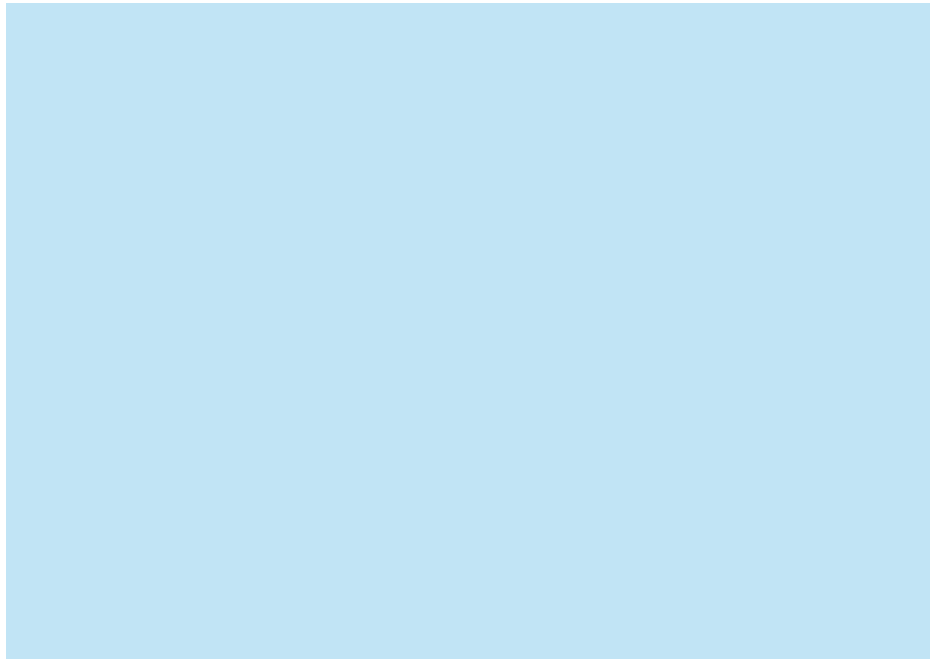
2.Consistently demonstrate grade level understanding of standards for all courses. Students may be required to retake the course the following school year.

Conduct that disrupts learning, threatens school operations, interferes with the rights and privileges of community members, endangers health and safety or damages property will not be tolerated.

Unacceptable behavior would include bullying, harassment, intentional discrimination of a student/staff member, damaging school property, and intentionally not consistently displaying our REACH core values.

Students will experience situations that challenge them to develop their academic ability, strength of character and global worldview on a daily basis. Students are expected to work through these regardless of the circumstances, because by persevering through difficulty we become stronger.

Profile of an SIA Graduate



Should a staff member have a discipline incident with a student, they will use REACH values while working with the student to correct any issue.

Discipline referrals can lead to suspension.

Instead of asking only, "What rule was broken and what punishment is deserved?" we ask, "Who was harmed, what is needed to repair the harm, and how can the student grow from this experience?" This approach allows students to take ownership of their actions, to learn from the impact of their choices, and to return to the community with stronger skills for the future.

Drugs, Alcohol, Tobacco, Vape: Possession, distribution, use or sale of alcohol, tobacco, vaping products, or illicit drugs is prohibited on school grounds, at any school-sanctioned activity, in school vehicles, or at any time or in any place where such conduct interferes with or obstructs the educational program/operations of the school, or the health and safety of the community.

Violation of this policy could lead to recommendation for long-term suspension. Weapons: Knives, explosives or weapons of any type (including replicas) are not permitted in school, on campus, in school vehicles or at any off-campus, school-related activities or events. Possession of any such weapons or items that appear to be weapons could result in Spokane Police involvement, long term suspension, and/or possible expulsion.

School officials may detain students upon reasonable suspicion that they possess drugs, weapons, explosives or other dangerous contraband that constitute clear and imminent danger to the safety and welfare of community/property.

Hand holding and “side hugs” are acceptable as long as they are not excessive. Students who show PDA at school may be subject to disciplinary action. A student may be subject to school consequences if incidents occur: a) while on school grounds; b) while traveling to/from school; c) during and/or traveling to/from a school-sponsored activity

Damaging and/or theft of school property, surrounding private property, or others’ personal property.

For questions about discipline related to students with IEPs and/or 504 plans, contact the Associate Principal.

Students and their guardian(s) may be required to participate in a re-entry meeting following each suspension. In these cases, students and/or families/guardians choose not to actively participate in the re-entry meeting, the student’s suspension may be extended until they actively work with SIA staff to build a plan going forward.

The decision to readmit a student, or to admit a previously expelled student from another school shall be at the sole discretion of the SIA Board of Directors. SIA Administration shall make a recommendation to the Board.

Intentional actions to damage or harm school property could lead to a suspension. Students and families may be required to reimburse the school for damaged property.

When required, school textbooks will be provided. Students must maintain the quality of each book, during its use. Since students do not routinely need to take their textbooks home, textbooks will remain in classrooms when not in use. If a student needs to take a textbook home to complete their work, they must check that textbook out with that teacher prior to taking it. Laptop Computers (Chromebooks)

In the event of damage, students must provide the damaged device to the school immediately. Parents/guardians will be responsible for payment to repair or replace the equipment at a rate determined by the school. 11th and 12th grade Running Start students will have a Chromebook made available for their classes. They may use school-issued Chromebooks for school related work only.

Families that qualify for free and/or reduced lunch may submit a consent to share form and receive waivers for school fees.

Your report can be made anonymously, if you are uncomfortable revealing your identity, or confidentially if you prefer it not be shared with other students involved with the report. No disciplinary action will be taken against another student based solely on an anonymous or confidential report.

A hostile environment is created when conduct is so severe, pervasive, or persistent that it limits a student's ability to participate in, or benefit from, the school's services, activities, or opportunities.

Phone: 360-725-6068 OSPI Equity and Civil Rights Office (For questions about discrimination and sexual harassment)

Homeless Education (McKinney-Vento) The goal of SIA is to keep students in school who find themselves in temporary or transitional housing during the school year. You and your family are considered "homeless" if you are:

Doubled up with friends or relatives due to loss of housing, economic need or similar reason; Homeless students have the choice of remaining in the school they have been attending at the time they became homeless or enrolling in a school near their temporary housing.

SIA maintains an information file on each student.

School officials may obtain records for educational purposes only.

SIA maintains a website, a social media presence and periodically publishes promotional materials; SIA may also receive media requests to highlight the schools and students.

School Materials: With prior approval by SIA Administration, publications prepared by students may be posted or distributed in designated areas.

Non-School Materials: Unless a student, parent, and/or guardian obtains specific prior approval from SIA Administration, written materials, photographs, pictures, petitions, films, tapes, posters or other visual or auditory materials may not be posted, sold, circulated, or distributed at school or on campus. Commerce: Students (or parents/guardians) may not sell any articles on school property without the written permission of SIA Administration.

Informal Parent/Guardian Grievance Policy SIA's informal grievance process provides an opportunity to express and resolve grievances. The informal process provides neutral facilitation and mediation, with the goal of informal resolution, restitution and relationship repair within the context of SIA's core values.

If conflict resolution is not achieved, the grievance should be brought to SIA Administration for further mediation.

Within 45 work days of the formal grievance submission, the resolution team will issue a written resolution that may include plans for facilitated conflict resolution meetings, recommendations for change in policy or procedure, or suggested next steps.

If an individual or group initiates a complaint at a public meeting of the Board of Directors or to individuals on the Board, the Board is not required to respond to the substance of the complaint, but will instead thank the individual or group for their time and direct them to the grievance process outlined above.

However, participation in competitive athletics and games is a privilege, not a right.

Siblings or friends of students must leave school at dismissal.

Typically, SIA aligns school closure/delay decisions with the decision made by Spokane Public Schools. SIA may make closure decisions independent of neighboring districts.

posted on Bloomz posted on the SIA school website Inclement Weather Procedures: With safety or families and staff in consideration, inclement weather may cause school schedules to be adjusted as follows:

Absences that occur on delayed start days will be excused.

This could be necessary during intense windstorms and/or when snow accumulation is expected to reach dangerous levels before buses would be able to safely transport students home.

1) Silently follow staff directions and proceed out the nearest exit 2) Do not bring backpacks or any other belongings 3) Meet in the designated area with your teacher Faculty and staff undergo emergency management training and yearly review. An emergency manual is available in each classroom for quick reference purposes.

Office Hours: Monday - Friday: 7:30am - 4:00pm

If your child grows out of their uniform and you would like to donate it to the Office, it would assist us in helping those who may not be able to afford uniforms.

Students may not wear a plain solid colored polo of these colors without our logo on it.

Students are allowed to wear any SIA hooded or zip-up sweatshirt, long-sleeve pullover or jacket available in our store. All students are required to wear the SIA polo under any hoodies, jackets, sweaters, or other covers.

Bottoms must also be size appropriate, free of any logos, writing, or embellishments.

If students choose to wear a belt, it must be either plain black or brown and worn appropriately, although a belt is not required.

Hoop earrings can not exceed two inches in diameter.

K-5 Policy: A student's hair must be one, natural hair color, worn neatly, and in such a way that does not distract from the educational environment. Students are expected to refrain from wearing makeup. 6-12 Policy: SIA students in grades 6-12 shall wear their hair for school in a manner that supports a safe learning environment. Students may dye their hair. School Administration holds the authority to determine if a student's hair does not support a safe learning environment. The school administration will notify a student's parent/guardian of the school's response to violations of the student dress policy. Middle and high school students may wear makeup in moderation. Makeup should be appropriate for the school environment, support a neat and professional appearance, and not cause a distraction to learning.

"Heely" or any sort of wheeled shoes are not allowed in the building at any time. If students are caught wearing any "wheeled shoe," they will be asked to change. If they do not have a change of shoes, they will need to call home.

Students are allowed to wear an SIA t-shirt on Fridays. For example, theater/yearbook/Phoenix Love/SIA t-shirts from the school store. All students must wear uniform bottoms on Fridays.

Glass containers are not allowed.

Special circumstances will be pre-arranged with Administration.

Baseball caps, beanies, stocking hats, bandanas, durags, or any type of headwear (including hoods) may be worn outside of the building. When students are in the building, headwear needs to be off and placed either in the student's backpack or on their desk. Head coverings worn as part of a student's sincerely held religious beliefs or religious practices are permitted.

The technology given to students at SIA is a privilege, and along with that privilege, comes responsibility on the part of all students. Student Responsibilities: Do–

DO only visit websites whose content is educational and ethical. Visiting any site that is not intended for academic purposes may result in your laptop being taken away. Don't–

Still, as technology is integrated into the fabric of virtually all instruction at SIA, and appropriate use is critical to ensure learning happens for all, violation of these policies will be treated as a disciplinary issue. Policies

replacement/repair of the damage or the cost of the deductible will be charged. If financial hardship is an issue, contact the school administration. 9. SIA reserves the right to withhold technology resources from the student responsible for unpaid damages until appropriate arrangements have been made. 10. Additional consequences may be levied in the event of multiple damage incidents by a given

Personal files, music, video, or other personal multimedia files unrelated to school may NOT be stored on your computer. 16. Students may not download or install programs or inappropriate media or info. Programs and/or program enhancements are not to be installed from any source. If a program, or any portion, is on a student's hard drive without permission, it constitutes computer misuse. 17. The Internet is available to students for academic pursuits.

inappropriate manner, or give out personal information about themselves or classmates over the Internet without specific staff permission.

This includes music streaming sites, YouTube, etc. 18. The school will provide all students with access to the Internet and a Google email account.

be knocked onto the floor, sat on, stepped on or otherwise damaged. 4. Always hold the laptop by the bottom (keyboard half), never the screen. Use two hands when carrying.

2. Bring your computer to the office for any repairs, upgrades, or any problems.

See challenges as an opportunity to persevere and become stronger. F. Parent Guardian Core Value Pledge



EMPLOYEE HANDBOOK

2026-2027

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 and complete the digital form this document was attached to or submit a signed copy of this page to human resources to confirm.

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 Generalist 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

i. 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 may escalate 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.

ii. 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.

iii. 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. See the full Sexual Harassment section for details.

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

i. 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 a complete, up to date yearly calendar, see www.spokaneintlacademy.org

ii. 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.

iii. Background and Reference Checks

The School will obtain and retain copies of fingerprint and background checks (record checks) 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; 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).

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.

iv. Required Training

Employment is contingent on the completion of mandatory training at the beginning of each school year or employment period. This includes, but is not limited to, in person training sessions and online (virtual) training.

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. Continued professional development, detailed below, will also be provided.

Online training modules will also need to be completed by SIA staff each year. These will be assigned at the start of each school year and will have clearly communicated due dates.

If an employee is hired after the start of the school year, they shall be provided and required to attend similar training and complete any required online modules within a specified time frame. This will be communicated throughout the onboarding process.

Instructional Assistants are required to complete appropriate Fundamental Course of Study (FCS) courses based on their years of service.

For more information on clock hours and the Fundamental Course of Study (FCS), please see their respective sections below.

v. 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.

vi. 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	- Regularly scheduled to work 40 or more hours per week - Eligible for all benefits
Regular Part-Time	Eligible for all benefits if anticipated to work at least 630 hours in a school year
Temporary	- 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 - Not eligible for retirement (Not expected to continue for 2+ years)

vii. 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 office. Such concerns should be shared as soon as they are discovered. The business office 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.

viii. 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.

Spokane International Academy currently cannot sponsor visas.

ix. 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.

x. 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.

xi. Personnel Records

Your personnel files contain information about your employment, such as your employment application, education and clock hours, 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 Spokane International Academy human resources 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.

xii. 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
- Employment Status (Full-time, Part-time, etc.)
- Role and Responsibilities

SIA does not provide references related to job performance, conduct, or character. SIA 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.

Personal and Professional References

Any personal or professional references given by an employee is their own and does not represent the views or opinions of SIA. Employees must request permission prior to listing a colleague, supervisor, or any staff member as a reference. Employees are not required to provide personal or professional references for current or former colleagues. Providing a reference is entirely optional and done in a personal capacity. Any reference provided by an employee is considered personal opinion and not made on behalf of SIA. Reference letters or verbal statements given by staff should not use school letterhead or official school titles in a way that implies institutional endorsement.

xiii. 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 60 days to receive health benefits

Please contact human resources or see the employee website for instructions on how to make these changes.

xiv. 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 may 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.**

xv. 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 do not constitute an official employment contract. Hours and job duties are subject to change at contract issuance.

xvi. Employee Separation: Resignation/Termination

If you separate from Spokane International Academy via resignation or termination:

- **Notify your supervisor and Human Resources (hr@spokaneintlacademy.org) immediately** via email or letter that clearly states the resignation date and reason.
- You must **return all school-issued items**, in their original condition, on or before your last day of work.
- **Provide SIA with current contact information** before leaving, 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 your DRS and SEBB accounts** to reflect your personal information.
- If hourly, **please submit your final timesheet** on your last day of work in order to be accurately paid.
- If resigning, it is preferred that employees provide notice of two weeks whenever possible.
- Employee emails are deactivated after the last day of employment. Please ensure you download/forward any important documents or emails from your staff email if desired, and

check that all benefit programs (SEBB, DRS, etc.) are attached to a *personal* email so you do not lose access after separation.

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Separation Timing & Final Paycheck:

- If separation occurs on or before the 10th of a given month, the separating employee will receive their final paycheck during the month of separation.
- If separation occurs after the 10th of a given month, the separating employee will receive their final paycheck in the month following their separation.
- If separation occurs at the end of a school year, the date of your last paycheck will be communicated to you in your resignation acknowledgement from the human resources department.

Involuntary Separation and Property Retrieval Policy:

In the event of an employee's involuntary separation, the following procedures must be followed to ensure minimal disruption to the school environment and to maintain the safety and integrity of the learning space.

Employees are required to schedule an appointment with Human Resources and the Director of Operations or the Facilities Director to retrieve any personal belongings. The time and date must be scheduled to ensure it does not interfere with student learning or operations.

If involuntary separation occurs, the individual may not participate in school functions or volunteer activities for the remainder of the academic year, regardless of whether they are also a parent or guardian of a student (e.g., SIA parent). This restriction is in place to preserve the professional boundaries and overall environment of the school community.

Failure to adhere to this policy may result in further administrative action and restriction of access to campus.

Paid Time Off Adjustments:

- If separation occurs within the first 30 days of work, all paid time off used will be converted to leave without pay (LWOP) and deducted from available pays.
- Spokane International Academy does not pay out accrued paid time off of any type at the time of separation. Instead, any remaining sick leave will be banked for transfer to future school employment in Washington state (as per Washington state law).

- Please see [RCW 28A.400.210](#) for potential sick leave cashout exceptions regarding retirement or death.

Time off balances are calculated based on contract/assignment FTE at the beginning of the school year or the beginning of employment (if hired mid-year). Any employee resigning or terminated mid-year will have their contract adjusted to end on their final day of work, meaning their paid time off balances will be adjusted (reduced) based on their revised FTE. If paid leave used exceeds the new (reduced) paid leave balances, the amount in excess of the updated balance will be converted to Leave Without Pay. This LWOP will be deducted appropriately from your paycheck, if applicable.

Return of School Items:

- SIA reserves the right to withhold final payment if all school materials are not returned, in their original state issued, on or before the date of final payment. SIA reserves the right to deduct from final payment to compensate the school for loss or damage of school property.

Insurance Benefits (SEBB):

- SEBB Benefits, including but not limited to health benefits and long-term disability coverage, generally extend to the last day of the month in which your employment ended.
- If SEBB benefits extend beyond the last working day, the last day of coverage will be communicated in your resignation acknowledgement from the human resources department.
- You will be eligible for COBRA continuing health benefits after separation, and the State Employee Benefits Board (SEBB) will ensure you receive information on how to access those benefits. See “Section V: Benefits” below for more details on COBRA.

Retirement (DRS):

- Retirement (through DRS) can always be accessed at [drs.wa.gov](#), where you can monitor how these retirement funds are being managed and are growing. This balance 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). Please refer to [drs.wa.gov](#), or contact DRS, for details.

Exit Interviews:

- In a termination or voluntary resignation situation, Spokane International Academy administration 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.

IV. COMPENSATION

i. 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 business office immediately. They will take steps to research the problem and endeavor to make any necessary corrections by the next regular pay day.

It is the responsibility of each employee to check their paycheck for accuracy. Instructions for how to access pay stubs can be found on the employee website or by contacting human resources.

ii. 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.

iii. 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. It is the employee's responsibility to:

- Fill out your timesheet, indicating hours worked in pen
- 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 (listed on your Duty Roster).

You are expected to work only the hours contracted on your base assignment (listed on your Duty Roster). All deviations from these hours **must be pre-approved by your supervisor**, and will impact pay accordingly. Changes in your typical schedule must be pre-approved by your supervisor. Failure to receive supervisor approval for deviations from your assigned schedule may result in disciplinary action. Any schedule questions should be directed to SIA Human Resources.

All timesheet corrections must be approved by your supervisor. Any timesheet corrections received after the 5th of the month will be reflected on your paycheck in the following month.

For example: An employee submits their March timesheet on April 1st. On April 6th, they realize there was a mistake on the timesheet, and get a correction approved by their supervisor. Since the correction occurred after the 5th, the correction amount will be accounted for in the employee's May paycheck.

iv. Breaks and Lunches (Non-Exempt Employees)

All non-exempt Spokane International Academy employees must communicate with their supervisor to schedule the break times outlined below. Instructional Assistants are **required** to work with their supervisor to develop a written schedule of breaks and lunches at the beginning of each school year (or the beginning of employment). Any deviations from the outlined policies below must receive written approval in advance. Staff who fail to comply with the policies outlined in this section may be subject to disciplinary action.

Please refer to Washington State Labor & Industries documentation for full, up-to-date guidelines.

Lunches (Meal Periods):

- **An unpaid meal period must be given and must be taken by the employee if a shift lasts 5 hours or more**
- The lunch must be 30 minutes long and taken between the 2nd and 5th hours of the shift
- Meal periods shall be uninterrupted and completely free of normal work duty
- Staff members are not required to remain on Spokane International Academy premises during meal periods

- Employees are not allowed to skip lunches to alter their schedule (i.e. Skip lunch in order to arrive late or leave early)

Rest Breaks:

- **A paid rest break of at least 10 minutes will be provided for every 4 hours of work**
 - Employees shall not be required to work more than 3 hours without a rest break
 - Rest breaks cannot be combined
- Breaks must be scheduled/taken as close to the midpoint of the work period as possible (i.e. as close to 2 hours and 6 hours into an 8 hour shift as possible)
- Breaks shall be uninterrupted and free of normal work duty
- Staff members are expected to remain on Spokane International Academy premises during rest breaks
- Rest breaks will be considered "hours worked"

v. Restroom Access

Spokane International Academy staff shall be provided "reasonable access" to bathrooms and toilet facilities. Spokane International Academy shall not restrict the use of bathroom or toilet facilities to rigid time schedules (e.g., only during scheduled breaks), and shall not impose unreasonable time use restrictions.

vi. 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.

vii. 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 the entirety 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 department as part of your onboarding. Please contact hr@spokaneintlacademy.org if you have

additional questions. Changes to direct deposit must be communicated to HR within the first ten (10) working days of the month in order to be processed. In the month the change is submitted, the paycheck will be issued as a paper check, and the updated direct deposit will take effect the following month.

viii. Overtime Pay

Fluctuations in Spokane International Academy's work schedule may require your supervisor to ask you to work overtime for school events (e.g. International Night), Back-to-School Night, Parent-Teacher Conferences, or other school events. **Overtime is not allowed unless pre-approved by your supervisor.**

- **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. **Overtime is not allowed unless pre-approved by your supervisor.** We reserve the right to establish different workweeks in different work groups.

ix. 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.

Additional compensation in the amount of \$500 or less will be paid as a lump sum. If the compensation is greater than \$500, the amount paid on a contract is to be paid based on time/responsibility/incentive. This compensation will be paid over the course of the activity which generated the compensation.

Any supplemental/stipend contracts received after the 5th of a month will be paid in the following month (or begin payment in the following month if not being paid as a lump sum).

x. 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, and will therefore not be reflected in your pay.
- Employees are solely responsible for uploading hours to the EDS system
- 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.
- Please see [OSPI’s “Already Approved Certified Educators” page](#) for full details regarding renewal requirements.

- The best way to get specific information about your renewal is by [contacting OSPI](#) at 360-725-6000 between 8 am and 5 pm.

xi. Fundamental Course of Study

Instructional Assistants (paraprofessionals) at Spokane International Academy will need to complete 28 hours of Fundamental Course of Study training to meet the requirements set by the Washington Professional Educator Standards Board (PESB).

Full details of the program can be found here:

<https://www.pesb.wa.gov/paraeducator-certificate-program/certificate-options/>

- Completion of the Fundamental Course of Study training is required within the Instructional Assistant's first school year of employment.
- The Fundamental Course of Study is required for all Instructional Assistants, including those with teaching certificates.
- Instructional Assistants are responsible for completing FCS training sessions themselves, and will need to work with human resources and the executive assistant to view their tracker (which shows which courses they have already completed) and to schedule these training sessions.
 - Spokane International Academy will **not** schedule Instructional Assistants up for FCS training sessions without their knowledge, with the exception of those provided during in-house Spokane International Academy training.
 - Instructional Assistants are **required** to contact the executive assistant for assistance registering and paying for courses.
 - Instructional Assistants are encouraged to sign up for training sessions early in the year to allow time for schedule changes (if needed) and to ensure all necessary training sessions are able to be attended.
- We will work with IAs hired midyear to determine requirements.

Most of these sessions must be taken through NEWESD 101 or another ESD either virtually or in-person, but some sessions may be covered in SIA's annual all-staff training. SIA will cover the costs of all FCS training sessions.

Instructional Assistants who fail to sign up for and complete the required 28 hours of FCS training within their first school year of employment may be subject to disciplinary action and/or termination.

xii. Inclement Weather and Natural Disasters

Spokane International Academy's Head of School will determine the closure of school for inclement weather. If there is a school closure or delayed start, it will be communicated through the Emergency Communication System (phone tree) and a staff-wide email.

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 human resources department.

Spokane International Academy will utilize the emergency notification function of Bloomz, the school website, local news, 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.

xiii. 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 certificated 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, certificated staff members will be evaluated using the Danielson Framework. Certificated staff will be required to produce growth goals at the beginning of the school year that will assist in their development. Certificated staff will have one scheduled observation and one unscheduled classroom observation at minimum each school year. More information and training will be provided throughout the year. All observation information will be communicated via SchoolMint Grow.

Classified staff 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.

xiv. Performance Evaluations - 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 on 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 or a portfolio 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.

You will be asked to sign the review form verifying that you participated in the evaluation and discussion, which can be done through SchoolMint Grow. You may 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.

xv. 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.

xvi. Reimbursed Expenses

Employees are reimbursed monthly for pre-authorized school business related expenses. **All expenses must be supported with approved documentation (original receipts, agendas, etc. See below.), the**

Spokane International Academy Reimbursement Form, and MUST be pre-approved by your supervisor to be reimbursed. All reimbursement forms must be completed in pen and signed before submission.

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.

Each employee must submit their own claim for expenses. Each employee must certify by his or her signature the claim for reimbursement of travel expenses is a true and correct claim for necessary expenses incurred by him or her, and that no payment for any claimed expense has been received by him or her.

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
- There is 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. Failure to meet this deadline may result in the denial of reimbursement.

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.

xvii. Local Travel

For the purpose of this Policy, local travel shall be considered any travel within the Spokane region 50 miles from Spokane International Academy's current address. In these instances, Spokane International Academy will reimburse employees for reasonable parking expenses incurred. Parking/speeding tickets will not be reimbursed. **Requests for reimbursements of this category must be submitted with receipts when possible.**

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. Spokane International Academy 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.

xviii. 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 for reimbursement.

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

Transportation expenses such as Uber or taxi must be accompanied by receipts to be eligible for reimbursement. Airport shuttles should be used when available.

Travel by personal vehicle will be reimbursed at the per diem rate per mile, shown here: <https://ofm.wa.gov/accounting/administrative-accounting-resources/travel/diem-rate-tables>.

xix. Overnight Travel - Meals and Per Diem Rates

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), not the actual dollar amount spent on food. Agendas must be provided to receive meal reimbursements, and receipts are no longer required. See below.

Employees will only be reimbursed meals that are not already covered by the lodging or event itself.

- Examples of covered meals include: Continental breakfast or lunches/dinners provided at the conference itself.
- Cost of meals eaten as an alternative to these covered meals will **not** be reimbursed.

A copy of the conference/workshop agenda must be attached to all travel reimbursement requests, before or after the trip. If the agenda provided by the event coordinator does not mention some/all covered meals, please submit your agenda with notes explaining which meals are covered by the lodging or event coordinator.

- For example: If your agenda provided by the event coordinator does not mention a covered breakfast but your hotel provides continental breakfast, please note that on the agenda you submit.

For purposes of the agenda and reimbursement:

- Breakfast per diem is allowed on the first day of travel if departure time is before 7 am
- Lunch per diem is allowed on the first day of travel if departure time is after 7 am
- Lunch per diem is allowed on the last day of travel if return time is after 2 pm
- Dinner per diem is allowed on the last day of travel if return time is after 7 pm

Employees will be reimbursed based on the Federal GSA per diem rate listed on the website above, and do not need to submit receipts for meal reimbursement.

xx. Additional Reminder

Spokane International Academy maintains a strict policy that expenses in any category that could be perceived as lavish or excessive may 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
- Uber or taxi fare for transportation not required for the conference

V. BENEFITS

i. 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.*

ii. Eligibility for SEBB (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.

iii. Medical/Dental/Vision Benefits (SEBB)

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.

iv. Life Insurance and AD&D Insurance (SEBB)

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.

v. Other Supplemental Benefits (SEBB)

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.

Employee Assistance Program (EAP)

The EAP is a confidential, employer-sponsored benefit designed to support employees facing personal, emotional, or work-related challenges that may affect their well-being or job performance.

EAP services may include: Confidential counseling (mental health, stress, anxiety, grief), substance abuse support, conflict resolution, legal and financial consultations, work-life balance resources. All EAP services are confidential and available at no cost to the employee for a set number of sessions, as determined by the provider.

Voluntary Use of EAP: Employees are encouraged to access EAP services proactively whenever they feel the need for support. They may contact the EAP provider directly and confidentially without involving HR or supervisors.

Mandatory EAP Referrals: In certain circumstances, the Human Resources Department may issue a Mandatory EAP Referral when:

- There is a noticeable decline in job performance tied to personal issues.
- Workplace behavior is disruptive, inappropriate, or raises safety concerns.
- An employee is involved in a critical incident (e.g., workplace violence, threats, substance use).
- As part of a disciplinary action or performance improvement plan (PIP), when deemed necessary.

The referral is not a punishment, but a supportive measure aimed at helping the employee address underlying issues affecting their work. HR will coordinate the referral and provide the employee with instructions for contacting the EAP provider. The employee is required to attend a designated number of sessions as part of the corrective process. While the content of the sessions remains confidential, attendance and compliance with the referral will be reported back to HR. Failure to follow through with a mandatory EAP referral may result in disciplinary action, up to and including termination, depending on the severity of the issue.

All personal information shared with the EAP remains strictly confidential and is not shared with HR, supervisors, or other employees, unless there is a legal obligation (e.g., risk of harm to self or others).

vi. COBRA - Continuing Health Benefits (SEBB)

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)	● Voluntary or involuntary termination of employment (except	18 months

	for gross misconduct), including retirement • Reduction of hours	29 months if due to employee/ dependent disability
Covered dependent(s)	• 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

vii. 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.

viii. 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.

ix. 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 human resources department or your local Employment Security Office.

x. 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.

xi. Benefits 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. RETIREMENT

i. Retirement Plans

Washington State's Department of Retirement System (DRS) offers two plan options: Plan 2 and Plan 3. These are separated between the SERS (for classified and admin staff) and TRS systems (for teachers and certificated staff), which are detailed below:

i. 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.

ii. 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.

ii. Retirement Eligibility

You are eligible to enroll in SERS/TRS on the date of your hire if you work in a position that:

- Works more than 70 hours a month for five months in a year
- Is expected to continue for at least two consecutive years.

As per these regulations, most employees are eligible for DRS retirement systems. Employees eligible for a DRS retirement plan are required to enroll in a plan and may not opt-out of the plan.

Employees who are eligible for a DRS plan and fail to choose between Plan 2 or Plan 3 within 90 days of their start date will automatically be enrolled in Plan 2.

iii. Employee Contributions

When you enroll, your membership choice is permanent. If you choose plan 2, contribution rates are adjusted at intervals set by DRS. 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.

iv. 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.

v. When Retirement 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.

vi. 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.

vii. Beneficiaries

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).

VII. LEAVES

i. 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 substitute 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.

For new employees, leave balances are assigned at the time of hire based on their FTE. If an employee resigns or is terminated on or before their 30th working day, any paid time off that was already taken will be converted to leave without pay and deducted from their available pays.

- **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) will be cashed out at the end of August to all certificated 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 roll over to the following school year.
- **Sick Leave (Illness or Injury)** -
 - 80 hours (10 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 Sick Leave balances the following year.
 - An employee is authorized to use paid sick leave for the following reasons:
 - (i) An absence resulting from an employee's mental or physical illness, injury, or health condition; to accommodate the employee's need for medical diagnosis, care, or treatment of a mental or physical illness, injury, or health condition; or an employee's need for preventive medical care;
 - (ii) To allow the employee to provide care for a family member with a mental or physical illness, injury, or health condition; care of a family member who needs

medical diagnosis, care, or treatment of a mental or physical illness, injury, or health condition; or care for a family member who needs preventive medical care;

- (iii) When the employee's place of business has been closed by order of a public official for any health-related reason, or when an employee's child's school or place of care has been closed for such a health-related reason or after the declaration of an emergency by a local or state government or agency, or by the federal government; and
- (iv) To allow the employee to prepare for, or participate in, any judicial or administrative immigration proceeding involving the employee or employee's family member.
- (v) An employee is authorized to use paid sick leave for absences that qualify for leave under the domestic violence leave act, chapter [49.76](#) RCW.
- (vi) An employer may require employees to give reasonable notice of an absence from work, so long as such notice does not interfere with an employee's lawful use of paid sick leave.
- (vii) For absences exceeding three days, an employer may require verification that an employee's use of paid sick leave is for an authorized purpose. If an employer requires verification, verification must be provided to the employer within a reasonable time period during or after the leave. An employer's requirements for verification may not result in an unreasonable burden or expense on the employee and may not exceed privacy or verification requirements otherwise established by law.
- **Emergencies:** Leave for emergency situations is taken from other leave balances. Please see the Usage of Leave Balances section below.
- **Certificated Half Days:** Since certificated half days, such as the day before fall break, are calculated as a full day of work on salaried contracts, a full day of leave must be used if an employee is taking the half day off. This applies to all types of leave, including but not limited to personal leave, sick leave, and leave without pay.

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.

For new employees, leave balances are assigned at the time of hire based on their FTE. If an employee resigns or is terminated on or before their 30th working day, any paid time off that was already taken will be converted to leave without pay and deducted from their available pays.

- Personal Leave

- 24 hours (3 days)-for hourly employees working less than 190 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.
- 40 hours (5 days)- for hourly employees working over 190 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)
 - 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 Banked Sick Leave balances the following year.
 - An employee is authorized to use paid sick leave for the following reasons:
 - (i) An absence resulting from an employee's mental or physical illness, injury, or health condition; to accommodate the employee's need for medical diagnosis, care, or treatment of a mental or physical illness, injury, or health condition; or an employee's need for preventive medical care;
 - (ii) To allow the employee to provide care for a family member with a mental or physical illness, injury, or health condition; care of a family member who needs medical diagnosis, care, or treatment of a mental or physical illness, injury, or health condition; or care for a family member who needs preventive medical care;
 - (iii) When the employee's place of business has been closed by order of a public official for any health-related reason, or when an employee's child's school or place of care has been closed for such a health-related reason or after the declaration of an emergency by a local or state government or agency, or by the federal government; and
 - (iv) To allow the employee to prepare for, or participate in, any judicial or administrative immigration proceeding involving the employee or employee's family member.
 - (v) An employee is authorized to use paid sick leave for absences that qualify for leave under the domestic violence leave act, chapter [49.76](#) RCW.
 - (vi) An employer may require employees to give reasonable notice of an absence from work, so long as such notice does not interfere with an employee's lawful use of paid sick leave.
 - (vii) For absences exceeding three days, an employer may require verification that an employee's use of paid sick leave is for an authorized purpose. If an employer requires verification, verification must be provided to the employer within a reasonable time period during or after the leave. An employer's requirements for verification may not result in an unreasonable burden or

expense on the employee and may not exceed privacy or verification requirements otherwise established by law.

- **Emergencies:** Leave for emergency situations is taken from other leave balances. Please see the Usage of Leave Balances section below.

ii. Recording Absences

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

- 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.
- Please enter absences in **15 minute increments** (i.e. starting at 11:15 or 11:30 rather than 11:20, for example). All absences entered into Red Rover that are not in 15 minute increments will be rounded up to a 15 minute increment for purposes of paid time off balance usage.
- When possible, a minimum of one week's notice should be given to your supervisor for planned absences, in order to schedule and accommodate substitutions (if applicable). 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 if applicable. You also need to email absent@spokaneintlacademy.org to reach all admin and HR if you are unable to enter the absence into Red Rover.

iii. Usage of Leave Balances

Spokane International Academy staff are expected to use the appropriate leave balances based on their absence type, as informed by the section below, and contact Human Resources with any questions. All entered leave will be reviewed by Human Resources and the staff member's appropriate manager before approval.

There are three main categories of absence reason:

- Sick/Doctor's Appointment: Includes but is not limited to normal sickness, care for a family member (child, spouse, etc.), COVID absences, doctor's/dentist/vision appointments, etc.

- Personal: Includes but is not limited to time off for events, pet injury/care, trips, flights, inclement weather, and anything else not covered under the Sick/Doctor or Emergency.
- Emergency: Includes but is not limited to transportation issues (canceled flight, car troubles, etc.), living space emergencies (fire, flood, etc.), or personal major health issues for you or a family member. Absences of this type must be approved by your supervisor.

For other types of special leave (Bereavement, Domestic Violence, Military, Jury Duty, Pro Development, etc.) please see the detailed sections below.

iv. Absences - Key Guidelines

Certificated Staff Member Absence Guidelines: All certificated staff members must use leave in either 4-hour increments, representing a half-day AM or PM absence, or 8-hour increments, representing a full-day absence.

Notice requirements for leave are addressed in previous sections. This increment requirement applies to sick leave, personal leave, and bereavement leave.

v. Blackout Dates

There are times throughout the year when securing substitute coverage may create a significant challenge for the school. These days will be designated as blackout days, and staff may not take personal leave, paid or unpaid, on those days without prior approval from the Head of School.

If the need to access personal leave occurs on a blackout day, the staff member must contact their supervisor as soon as possible to communicate the need to be absent.

- Blackout dates
 - August professional development (dates to be determined by Head of School)
 - First two weeks of school
 - June 1-17
 - Friday afternoon staff development times
 - Conference days
 - Data days
 - International Night
 - School Vacations - The day before or after school holidays (Labor Day, Thanksgiving, Winter Break, Martin Luther King Jr. Day, President's Day, Spring Break, Memorial Day, Juneteenth)

- Please see the current school calendar for these dates:

- https://487bf175-b631-48b0-b646-efea93598dda.filesusr.com/ugd/2f04ad_c9ce5d7eb96a433db02994c733be849f.pdf

vi. Requests to Receive Shared Sick Leave

Under some circumstances, an employee may run out of all paid leave when faced with an emergency. In this situation, an employee may request to receive 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:

- The staff member suffers from, or has a relative or household member suffering from, an extraordinary or severe illness, injury, impairment, physical or mental condition, or is a victim of domestic violence, stalking, or assault;
- The staff member's condition or circumstance has caused or is likely to cause the staff member to:
 - Go on leave – without pay status; or
 - Terminate their employment;
- The staff member's absence and the use of shared leave are justified by documentation;
- The staff member has depleted, or will shortly deplete, their annual leave and sick leave reserves;
- The staff member has abided by district rules regarding sick leave use; and
- The staff member has diligently pursued and been found to be ineligible to receive industrial insurance benefits.

2.) Human resources or its 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

ix. Unpaid Leave (Leave Without Pay)

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 (often referred to as Leave Without Pay or LWOP) 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.

VIII. SPECIAL TYPES OF LEAVE

i. 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.

Unlike FMLA, you need not exhaust your personal leave balances before taking PFML.

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 four 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.

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 employee's job while they are on leave if either of the following are true:

- The employee has worked for Spokane International Academy for less than six months

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.

ii. 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-Related FMLA Leave:**
 - **Exigency:** 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.
 - **Injury:** 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.

FMLA 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.
- For FMLA absences: You will be required to use all of your accrued PTO and Banked Sick Leave, 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.

iii. 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.

iv. 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).

v. 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.

vi. 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.

vii. 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.

viii. Bereavement Leave

Regular full-time employees are eligible for up to five (5) 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.

ix. Jury Duty

If you are summoned for jury duty, please submit a copy of your summons to the human resources department.

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, Banked Sick 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.

Proof of attendance must be provided for each day absent or late due to jury duty.

IX. WORK ENVIRONMENT AND ETHICS

A. Professional Responsibilities & Rules of Management

i. Professional Expectations

One area Spokane International Academy prides itself on is treating education as a true profession. 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 - 3:30 pm each work day, or until the car line is clear, and any additional set up/prep time you may need. Classified staff will be assigned hours by their respective supervisor.

Dress Code

All employees of SIA are expected to dress in a manner that is neat, clean, appropriate for their role, and conducive to a professional educational environment. Employee attire should promote respect, safety, positive role modeling for students, and align with the values of SIA.

Appropriate attire includes but is not limited to:

- Business casual or professional clothing
- School-branded apparel
- Clean and modest jeans or khakis
- Comfortable shoes appropriate for daily tasks and safety

Attire **not** appropriate for a school setting includes, but is not limited to:

- Attire displaying political, religious, or other ideologies
- Clothing depicting drugs, alcohol, tobacco, or their associated logos
- Attire displaying vulgar, violent, or explicit content
- Revealing clothing
- Tops that are low-cut, cropped, or strapless without proper layering
- Shorts, skirts, or dresses that are excessively short
- Ripped or excessively distressed clothing
- Pajamas, loungewear, or overly casual attire unless part of a designated spirit day or event
- Jewelry or accessories that display offensive language, symbols, or images are not permitted
- Tattoos that contain language or imagery that is vulgar, discriminatory, violent, or otherwise inappropriate in an educational setting must be covered

Enforcement:

School administrators are responsible for ensuring compliance with this dress code policy. If an employee's attire is deemed inappropriate, the following steps may be taken:

- A private and respectful conversation with the employee and request to change clothing or return home to change if necessary
- Documentation of repeated violations and potential progressive disciplinary action

Exceptions:

Exceptions to the dress code may be approved by building administrators for special events, field trips, themed days, or other unique circumstances.

Questions or Requests for Accommodation:

Employees seeking clarification or requesting a religious, medical, or cultural accommodation to the dress code should contact Human Resources and the Head of School.

Personal Cell Phone and Social Media

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.

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

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

Personal Hygiene in the Workplace

All employees are expected to maintain a level of personal hygiene that is appropriate for a school setting and contributes to a safe, respectful, and inclusive working and learning environment.

Employees must maintain good personal hygiene, including regular bathing or showering, oral hygiene, and clean, well-maintained hair and nails. Clothing should be clean, neat, and appropriate for the school environment and the employee's role.

Due to the potential for allergic reactions or sensitivities among students and staff, employees should avoid using strong perfumes, colognes, or scented body products. Unscented or mildly scented hygiene products are encouraged.

Employees should wear attire consistent with the school's dress code policy. Clothing should be clean, free of excessive wrinkles or damage, and suitable for interacting with students and colleagues in a professional setting.

Any concerns regarding personal hygiene will be addressed discreetly, respectfully, and confidentially by Human Resources or Head of School. Employees are encouraged to communicate any hygiene-related concerns through appropriate channels, not directly to the affected individual.

Employees with concerns or who need accommodations related to hygiene or dress due to cultural, medical, or religious reasons should contact Human Resources for support.

ii. 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.

iii. 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.

iv. 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.

B. 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.

i. 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.

ii. 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 may be 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 3-12)
- 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, or restraining a child who is trying to engage in behavior that is a danger to themselves or others. 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.

Any attempt to violate the guidelines in this section, or cause another person to have a reasonable fear of violation of these guidelines is prohibited. Causing reasonable fear normally includes an overt act, but words alone may be sufficient to cause reasonable fear if the words uttered under the circumstances could be reasonably assumed to imply 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.

iii. 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 using the following number 1-866-363-4276. 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.

Spokane International Academy has a CPS reporting form which must be completed alongside the report to CPS. Complete the CPS reporting form, and turn it in to your direct supervisor.

The CPS Form can be found here: [SIA CPS Reporting Form](#)

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.

iv. 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 in any circumstance.

For example, SIA staff members are not to imply or confirm attendance of students:

- An SIA Teacher is talking with a Community Member
- The Community Member states “You work at SIA? I know [Student Name] who goes there!”
- The teacher should **NOT** claim that they know the student, confirm, or imply which class(es) they attend.

v. 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 (FERPA). 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.

vi. 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 certificated adult present is leaving students unsupervised. Instructional Assistants should not be asked to monitor students independently in a classroom or during instructional time for any extended period of time.
- 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 Head of School or the Director of Facilities so that it may be corrected.**
- 4. Strictly adhere to all stated school policies.**

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.

vii. 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.

viii. 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.

ix. 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.

x. Public Statements and Agency

For all public-facing interactions, SIA staff are seen as representatives (or agents) of Spokane International Academy. Spokane International Academy staff must exercise caution and professionalism when making public statements, including but not limited to social media posts, flyers, and other publicly available content. Staff should remember that their online presence is viewed as an extension of their professional persona, and thus, all public statements should align with the school's values and code of conduct.

Inappropriate content, including but not limited to offensive language, discriminatory remarks, or sharing confidential information, can damage the school's reputation and erode trust with students, parents, and the community.

Posts reflecting negatively on the school or its stakeholders may lead to disciplinary action and legal consequences. To protect personal and professional integrity, employees are encouraged to use privacy settings, avoid discussing school-related issues publicly, and think carefully before posting content that could be misconstrued or harmful.

xi. 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.

xii. 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.

Distribution of Non-School Materials by Employees

To maintain a focused educational environment and ensure that all distributed materials are appropriate and consistent with the school’s mission, this policy outlines the procedures employees must follow when distributing non-school-related items to coworkers or students.

Employees must obtain prior written approval from school admin before distributing any non-school-related items on school property or during school-sponsored activities. This includes, but is not limited to: promotional materials, Religious items or materials, flyers, and any materials not directly tied to school curriculum or operations.

Employees must submit a request to school admin at least five (5) business days before the intended distribution. The request should include a description of the item(s), the purpose of distribution, target recipients (students or staff), and the proposed date/time of distribution.

School admin will review the request and determine whether the distribution aligns with school policies, safety standards, and appropriateness for the school environment. A decision will be communicated in writing within three (3) business days of receiving the request.

Any distribution of materials without prior approval is prohibited and may result in disciplinary action. Materials that are discriminatory, politically partisan, religiously proselytizing, or disruptive to the school environment will not be approved.

Materials that are part of approved school curriculum or officially sanctioned school events do not require additional approval.

Non-compliance with this policy may result in corrective action, up to and including disciplinary measures in accordance with school HR policies.

xiv. 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.

xiv. 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, 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 appropriate disciplinary action.

xv. 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.

xvi. 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

xvii. 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.

xviii. 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 Human Resources department. 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.

xix. 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 provide any passwords associated with those devices so they may be used by other staff in the future. Failure to return school property may result in a payroll deduction to compensate the school for the loss. Please refer to the Employee Technology policy.

xx. 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.

Staff and students must work with the Business Office prior to any monies being collected. 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, or removed from school premises.

xxi. 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 the Head of School 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.

C. 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, cloud storage, or other electronic communication systems (including, but not limited to, the internet) is prohibited.

- Employee email addresses are only to be used for Spokane International Academy work purposes. Usage of employee email for personal purposes is prohibited.
- Please ensure that personal accounts, such as SIA benefits or other non-work accounts are not attached to employee emails. Employee emails will be deactivated after an employee's last day of work, and access will not be recovered for personal purposes after the end of employment.
- 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.

iv. Usage of 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.

v. 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 website 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.

X. SAFETY AND SECURITY

A. 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:

i. General Safety Guidelines

Watch out for and report conditions that may cause accidents to the Director of Facilities, 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.

ii. 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.

iii. 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.

iv. 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.
- The form is also available on the Staff Website
 - Staff Website > Human Resources > Other Forms > “Injury/Incident Report 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.

v. 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.

iii. 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.

iv. 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.

x. 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.

B. Security

i. Visitors

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.

ii. 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 Director of Facilities as soon as possible. The cost of replacing a key or key card may be charged to you.

XI. 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

Spokane International Academy 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

Human resources 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.

XII. 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](#)

Washington State Public School Policy on the Separation of Church and State

Constitutional Foundation

- **U.S. Constitution, First Amendment:** Prohibits the government from establishing religion and protects individuals' rights to freely exercise their religion.
- **Washington State Constitution, Article I, § 11:** Prohibits public funds from being used for religious worship, exercise, or instruction.
- **Washington State Constitution, Article IX, § 4:** Mandates that public schools be free from sectarian control or influence. atg.wa.gov

2. Prohibited Practices

- **School-Sponsored Religious Activities:** Public schools may not organize or endorse religious activities, including prayer, worship services, or religious instruction.
- **Religious Displays:** Displaying religious symbols or texts (e.g., the Ten Commandments) in classrooms or on school grounds is prohibited.
- **Baccalaureate Services:** Schools may not sponsor or organize religious baccalaureate ceremonies. However, if school facilities are made available to outside groups, they must be made available on the same terms to groups organizing religious baccalaureate services. wssb.wa.gov

3. Permitted Practices

- **Student Religious Expression:** Students have the right to express their religious beliefs in assignments, discussions, and other school activities, provided the expression is relevant to the subject matter. Such expressions must not disrupt the educational environment. app.leg.wa.gov
- **Private Religious Activities:** Students may engage in private religious activities, such as prayer or Bible study, during non-instructional time, as long as it does not interfere with school operations.
- **Use of School Facilities by Religious Groups:** If a school allows outside groups to use its facilities, it must do so on a neutral and non-discriminatory basis, allowing religious groups to use the facilities under the same terms as other groups. wssb.wa.gov

4. Recent Legal Developments

- **Kennedy v. Bremerton School District (2022):** The U.S. Supreme Court ruled that a public school employee's private religious expression, such as praying on the field after a game, is protected under the First Amendment. This decision emphasized the protection of individual religious expression in public schools. [reddit.com+5teenvogue.com+5apnews.com+5apnews.com](https://www.reddit.com/r/steenvogue.com/5apnews.com/5apnews.com)
- **School Choice and Religious Schools:** The U.S. Supreme Court has ruled that state education choice programs may not discriminate against religious schools. This means that parents choosing to use public funds to send their children to a religious school is not a violation of the separation of church and state. [washingtonpolicy.org+1clarkcountytoday.com+1clarkcountytoday.com+1washingtonpolicy.org+1](https://www.washingtonpolicy.org/1clarkcountytoday.com/1clarkcountytoday.com/1washingtonpolicy.org/1)

5. Enforcement and Compliance

- **Training and Education:** School staff will receive regular training on the constitutional requirements regarding the separation of church and state.
- **Monitoring and Reporting:** Schools will regularly review practices and policies to ensure compliance with this policy. Any concerns or violations should be reported to the school administration.
- **Disciplinary Actions:** Violations of this policy may result in disciplinary actions, including retraining, reprimands, or other appropriate measures.

XIII. 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, digital or physical. Your handbook is not intended to replace direct, regular communication. 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. 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 - COMPENSATION SCHEDULES

Years of Experience/Service Calculations (for Teachers/Instructional Assistants)

Years of experience/service are calculated based on verified, completed hours/FTE(s) at public, private, or charter schools (or universities) in the specific role you are applying for (i.e. a certificate-required teaching position). Spokane International Academy will work with you to send a verification form to any school you have previously worked with to confirm actual employment hours/FTE completed. All FTE verified will be summed and rounded to the nearest whole year for purposes of placement on the compensation schedule.

For example:

You are a new teacher at Spokane International Academy who has worked at other schools in the past. SIA has reached out to your previous employers and verified experience as the following:

.75 FTE teaching at John Public School + .25 FTE teaching at Jane Private School + .55 FTE teaching at Doe Charter School = 1.55 FTE total

This would be rounded up to 2 years of experience and you would begin employment at SIA at 2 Years of Experience on the salary schedule. If your total were 1.45 FTE, it would round down to 1 Year of Experience.

Since partial years are added into the total and rounded, this means that someone starting at SIA after halfway through the year may be on the same "Years of Experience" line on the compensation schedule in their second school year with SIA, due to their actual FTE(s) of work completed at SIA.

For example: You are a new Instructional Assistant with no prior experience as a paraeducator or IA. You begin work on April 1st of SY 23-24 at step 0 on the salary schedule. Since your FTE at completion of the 23-24 school year is less than 0.5 for the 23-24 school year (in other words, you started more than halfway through the school year), your contract for the 24-25 school year will still be at step 0 on the salary schedule.

Please note:

- Teaching experience does not count as Instructional Assistant experience, and vice versa.
- Instructional Assistant experience includes only paraeducator or instructional assistant experience in public/private/charter/college schools.
- All experience and salary decisions are subject to review and change on a per-situation basis.

2025-26 Teacher Salary Schedule

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



2026-2027 Certificated Salary Schedule

Years	BA +0	BA+45	BA+90	MA+0	MA+45	MA+90
0	56,904	59,561	62,221	63,994	67,199	70,403
1	57,900	60,560	63,220	64,992	67,838	71,402
2	58,918	61,565	64,219	65,991	68,836	72,401
3	60,111	62,760	65,439	67,211	70,057	73,621
4	61,333	63,980	66,660	68,432	71,278	74,842
5	62,553	65,201	67,880	69,653	72,498	76,062
6	63,774	66,421	69,101	70,873	73,719	77,283
7	64,994	67,642	70,321	72,094	74,939	78,503
8	66,215	68,862	71,542	73,314	76,160	79,724
9	66,215	70,083	72,763	74,535	77,380	80,944
10	66,215	71,303	74,085	75,856	78,702	82,674
11	66,215	72,524	76,292	78,065	80,910	84,990
12	66,215	73,745	78,558	80,329	83,176	87,305
13	66,215	73,745	80,878	82,650	85,496	89,622
14	66,215	73,745	83,211	84,983	87,906	92,027
15	66,215	73,745	85,544	87,315	90,330	94,433
16+	66,215	73,745	87,876	89,647	92,756	96,846

Longevity Stipend: Staff who have been employed by SIA for multiple years will receive an annual Longevity Stipend.					
3 Years	\$3,000	5 Years	\$5,000	10+ Years	\$7,000

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.

Longevity stipends are adjusted based on contract FTE. For example, a previously full time (1.0 FTE) teacher has completed 3 years of full-time work at SIA. If the teacher works half-time (0.5 FTE) in their 4th year of service at SIA, they would receive a stipend of \$1,500 ($3,000 * 0.5$) during their 4th year of service at SIA.

Years (FTE) towards qualification for the longevity stipend do not need to be consecutive, meaning employees that leave and return to SIA may still be eligible for the stipend.

2025-26 Classified Salary Schedule

	2026-27 Classified Compensation Schedule					
2026-27 School Year	25-26	25-26	25-26	25-26	25-26	25-26
Years Exp.	0	1	2	3	4	5
Instructional Assist. (No cert)	20.30	20.81	21.33	21.86	22.41	22.95
Instructional Assist. (Cert)	22.95					
Operations Assistant	19.86	20.22	20.56	20.92	21.28	21.66
Kitchen & Proc. Manager	23.88	24.28	24.68	25.08	25.50	25.94
Kitchen Assistant	19.18	19.51	19.85	20.20	20.55	20.90
Custodian	20.26	20.75	21.30	21.88	22.46	23.07

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.*

As noted above:

- Teaching experience does not count as Instructional Assistant experience, and vice versa.
- Instructional Assistant experience includes only paraeducator or instructional assistant experience in public/private/charter/college schools.

Spokane International Academy

2026-2027 Employee Handbook Update

Summary of Substantive Changes for the Board of Directors

The 2026-2027 Employee Handbook has been updated to reflect changes in employee benefits, leave administration, operational procedures, and current employment practices. The revisions are intended to improve clarity, align policies with current school operations, and enhance employee benefits where appropriate. The most significant changes are summarized below.

Employee Benefits

- Increased paid sick leave for salaried employees from **7 days (56 hours)** to **10 days (80 hours)** annually.
- Increased personal leave for eligible hourly employees working more than 190 days from **3 days (24 hours)** to **5 days (40 hours)** annually.
- Extended the deadline for enrolling newly eligible dependent children in SEBB health benefits from **31 days to 60 days**.

Leave Administration

- Expanded the Paid Sick Leave section to more clearly identify qualifying uses of sick leave consistent with Washington State law.
- Updated certificated employee leave procedures to require leave to be used in **half-day (4-hour) or full-day (8-hour) increments**.
- Updated absence reporting procedures by adding a centralized absence email address for employees who are unable to enter absences through the normal system.
- Revised blackout day procedures so that restrictions apply specifically to **personal leave**, while allowing approval by the Head of School when appropriate.
- Increased paid bereavement leave from **3 days to 5 days**.
- Updated Paid Family & Medical Leave (PFML) information to reflect current program requirements.

Human Resources

- Updated background check procedures to reflect current fingerprinting and employment verification practices.
- Simplified and clarified employee separation procedures while maintaining existing requirements regarding final pay, benefits, and return of school property.
- Added additional guidance regarding personal and professional employment references provided by staff.

Payroll and Business Operations

- Added procedures governing changes to direct deposit information.
- Strengthened employee reimbursement requirements by clarifying required documentation and approval procedures.
- Clarified payroll processing timelines for timesheet corrections.

School Operations

- Updated inclement weather procedures so that school closure decisions are made by the **Head of School** rather than automatically following Spokane Public Schools.
- Updated approval authority for distribution of non-school materials.
- Clarified that all fundraising and cash collection activities must be coordinated through the **Business Office**.
- Updated approval authority for DonorsChoose projects to the **Head of School**.

Policy Cleanup and Clarification

- Removed outdated references to Banked Sick Leave terminology and simplified leave language throughout the handbook.
- Updated terminology and administrative procedures to better reflect current SIA organizational structure and operational practices.
- Clarified several administrative processes, including employee reimbursements, travel, clock hours, and professional development requirements.

Overall Impact

Overall, the revisions do not represent a fundamental change to Spokane International Academy's employment philosophy or expectations. Instead, the updates:

- Increase employee leave benefits in several areas.
- Modernize and clarify leave administration.
- Improve consistency with current operational practices.
- Clarify employee and administrative responsibilities.
- Strengthen internal business controls and administrative procedures.
- Update handbook language to better reflect current legal requirements and school operations.

Coversheet

Draft Budget 26-27

Section: IV. Budget 26-27
Item: A. Draft Budget 26-27
Purpose: Vote
Submitted by:
Related Material:
Board Budget Overview 26-27.xlsx
SPOKANE INTERNATIONAL ACADEMY BUDGET RESOLUTION 26-27.pdf
26-27 F203.pdf
26-27 F195-F.pdf
26-27 F195-F (1).pdf
F195_Entire_Budget_document (1).pdf

Notice

The following file is attached to this PDF. You will need to open this packet in an application that supports attachments to pdf files, e.g. [Adobe Reader](#):

Board Budget Overview 26-27.xlsx

SPOKANE INTERNATIONAL ACADEMY
RESOLUTION NUMBER
ADOPTION OF 2026-27 BUDGET

A RESOLUTION of the Board of Directors of Spokane International Academy, Spokane County, Washington, fixing and determining fund appropriations; adopting the 2026-27 budget, the four year budget plan summary and the four-year enrollment projection and providing for other related matters.

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

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

(a) Pursuant to RCW 28A.505.040, the District has completed the budget for the 2026-27 fiscal year and published electronic notice of the same on its website. The 2026-27 budget includes, among other things, a complete financial plan of the District for the ensuing 2026-27 fiscal year and a summary of the four-year budget plan that includes a four-year enrollment projection.

(b) Pursuant to RCW 28A.505.060, the Board shall adopt the 2026-27 budget on or before August 1, 2026. Prior to adoption of the 2026-27 budget, the Board shall meet and conduct a public hearing to allow any person to be heard for or against any part of the 2026-27 budget, the four year budget plan, or any proposed changes to uses of enrichment funding under RCW 28A.505.240.

(c) The Board, following notice thereof being published in a newspaper of general circulation within the District, conducted a public hearing on July 22th, 2026 in accordance with the requirements of RCW 28A.505.060 for the purpose of adopting the 2026-27 budget.

Section 2. Fixing and Determining Fund Appropriations; Adoption of 2026-27 Budget, Four-Year Budget Summary and Four-Year Enrollment Projection.

(a) The Board hereby fixes and determines the appropriation from each fund contained in the 2026-27 budget, as follows:

General Fund \$ 14,900,007

ASB Fund \$63,350

Private Fund \$15,000

(b) The Board hereby adopts the 2026-27 budget, the four-year budget plan summary, and the four-year enrollment projection and the appropriations as fixed and determined above, all of which are on file with the District and incorporated herein by this reference.

Section 4. General Authorization and Ratification. The Secretary to the Board, the Chair of the Board, the District's Fiscal Officer and other appropriate officers

of the District are hereby further authorized to take all other action, to do all other things consistent with this resolution, and to execute all other documents necessary to effectuate the provisions of this resolution, and all actions heretofore taken in furtherance thereof and not inconsistent with the provisions of this resolution are hereby ratified and confirmed in all respects.

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

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

The aforementioned budget appropriation and grant authorization is hereby approved by the Board of Directors of Spokane International Academy, Spokane County, Washington, in a regular meeting thereof held on the 22th day of July, 2026.

Secretary to the Board _____

Chairperson _____ Board Member _____

Board Member _____ Board Member _____

Board Member _____

Superintendent of Public Instruction

Spokane International Academy
 Spokane County

F-203 Summary Report
 26/27 F203

Washington State Charter School Commission
 CCDDD 32901

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	10,265,445.31
3121	Z288	Special Education, Gen Apportionment	245,018.65
4121	N7	Special Education	1,532,572.13
4155	071a	Learning Assistance Program	309,531.14
4165	Z477	Transitional Bilingual	104,676.65
4174	Z095	Highly Capable	29,359.93
4199	I4	Transportation - Operations	525,220.60
4499	J1	Transportation Reimbursement	0.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	Z109	Skill Center Total	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	0.00
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	33,200.71
n/a	V13	Estimated Next Year LEA	0
n/a	TKM49S	Transition to Kindergarten State Funding	0.00

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	56.64	0.00	56.64
District Generated			
Total	56.64	0.00	56.64
CIS Salary Allocation			
School Generated	4,658,773.46	0.00	4,658,773.46
District Generated			
Total	4,658,773.46	0.00	4,658,773.46
Total Certificated Adminstrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	2.96	0.00	2.96
District Generated	0.91		0.91
Total	3.87	0.00	3.87
CAS Salary Allocation			
School Generated	360,892.13	0.00	360,892.13
District Generated	111,100.08		111,100.08
Total	471,992.21	0.00	471,992.21
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	12.45	0.00	12.45
District Generated	5.08		5.08
Total	17.53	0.00	17.53
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	734,633.90	0.00	734,633.90
District Generated	299,907.17		299,907.17
Total	1,034,541.07	0.00	1,034,541.07

Superintendent of Public Instruction

Spokane International Academy
 Spokane County

F-203 Assumptions Report
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Washington State Charter School Commission
 CCDDD 32901

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
B1	Enroll SpEd 3-PK	0.00
TKB2	Enroll SpEd TK	0.00
B2	Enroll SpEd K-22	123.70
Z271	Enroll K	94.00
A6A1	Enroll 1	72.00
A6A2	Enroll 2	93.14
A6A3	Enroll 3	72.00
A39	Enroll K-3	331.14
A7a	Enroll 4	94.09
A8a5	Enroll 5	93.56
A8a6	Enroll 6	98.00
A40	Enroll 5-6	191.56
A11a7	Enroll 7	83.23
A11a8	Enroll 8	83.15
A12	Enroll 7-8	166.38
A13a9	Enroll 9	38.00
A13a10	Enroll 10	30.76
A13a11	Enroll 11	15.46
A13a12	Enroll 12	5.00
A41	Enroll 9-12	89.22
Z298	Enroll K-8	783.17
Z472	Enroll Total Entered	872.39
A42	Enroll Total	872.39
A14	Enroll ALE K-6	0.00
A14B	Enroll ALE 7-8	0.00
A18	Enroll ALE 9-12	0.00
A16	Enroll Run Start	20.00
A15	Enroll Run Start CTE	3.11
A60	Enroll Program 1418 Reg	0.00
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Dropout and ALE	895.50
Z269	Enroll R&N K	0.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	0.00
A46	Enroll R&N K-3	0.00
A5B	Enroll R&N 4	0.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A5C	Enroll R&N 5-6	0.00
A62	Enroll TBIP K-6	47.32
A49	Enroll R&N 7	0.00
A50	Enroll R&N 8	0.00
A10	Enroll R&N 7-8	0.00

Superintendent of Public Instruction

Spokane International Academy
 Spokane County

F-203 Assumptions Report
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Washington State Charter School Commission
 CCDDD 32901

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
A63	Enroll TBIP 7-8	5.29
A64	Enroll TBIP 9-12	10.58
Z299	Enroll R&N K-8	0.00
A65	Enroll TBIP Exited	6.11

Other Enrollment

Other Enrollment

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	0.00
E55	Enroll 9-12 CTE exp	0.00
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	0.00

Other Staff Factors

Other Staff Factors

Item Code	Item Name	Amount
A33rb	Regionalization Base	1.000
A33r	Regionalization	1.000
A33re	Regionalization Experience	0.000
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00
126ACIS	SEL CIS Staffing Reduction	0.000
126ACLS	SEL CLS Staffing Reduction	0.000

Estimated Revenues

Enrollment and Headcounts

Item Code	Item Name	Amount
A23	Enroll Fire Dist	0.00
C1	Enroll Total PY for LAP	837.37
Z076	LAP PY HiPov Students	0.00
B3	Adj Resident BEA	0.00

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	0.00
B5	Home/Hosp Ed Alloc	0.00
B8S	State % for 3121 Calculations	0.25000
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00
F1	HiCap Yes/No	1.00

Superintendent of Public Instruction

Spokane International Academy
Spokane County

F-203 Assumptions Report
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Washington State Charter School Commission
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Estimated Revenues

Levies and Levy Transfers

Item Code	Item Name	Amount
V13	Est Nxt Yr LEA	0

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	525,220.60
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	0.00

Estimate of Deductible Revenues

Item Code	Item Name	Amount
A24	1400 Local In-Lieu-of Taxes	0.00
A27	5400 Federal In-Lieu-of Taxes	0.00
Z292	Local Deductible Revenue Sources	0.00
A28	5500 Federal Forests	0.00

Transition To Kindergarten

Item Code	Item Name	Amount
TKZ271	Enroll TTK	0.00

Spokane International Academy
 Spokane County

F-203 Worksheet Report
 26/27 F203

I. Apportionment - Acct 3100

I. Computation for Guaranteed School - Generated Entitlement

Item Code		Amount
A33rb	A. District-Wide Regionalization	
A33r	1. District-Wide Regionalization Base	1.000
A33re	2. District-Wide Regionalization	1.000
	3. District-Wide Regionalization Experience	0.000
Z344	B. School Generated – Certificated Instructional Staff (CIS)	
	1. School CIS Salary Maint Total	\$ 4,429,992.39
	[School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]	
	56.643 * 78,209.00 * 1.000	
Z345	2. School CIS Salary Increase	\$ 228,781.07
	(([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total]	
	((56.643 * 82,248.00) * (1.000 + 0.000)) - 4,429,992.39	
Z346	3. Subtotal School Generated CIS Salary	\$ 4,658,773.46
	[School CIS Salary Maint Total] + [School CIS Salary Inc Total]	
	4,429,992.39 + 228,781.07	
Z347	C. School Generated – Certificated Administrative Staff (CAS)	
	1. School CAS Salary Maintenance Total	\$ 343,167.95
	[School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]	
	2.956 * 116,092.00 * 1.000	
Z348	2. School CAS Salary Increase Total	\$ 17,724.18
	[School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total]	
	2.956 * 122,088.00 * 1.000 - 343,167.95	
Z349	3. Subtotal School Generated CAS Salary	\$ 360,892.13
	[School CAS Salary Maint Total] + [School CAS Salary Inc Total]	
	343,167.95 + 17,724.18	

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Spokane International Academy

Washington State Charter School Commission

Spokane County

F-203 Worksheet Report

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Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 12.451 * 56,105.00 * 1.000	\$ 698,563.36
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 12.451 * 59,002.00 * 1.000 - 698,563.36	\$ 36,070.54
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 698,563.36 + 36,070.54	\$ 734,633.90
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 45.577 * 4.000 * 151.86	\$ 27,685.29
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate] 5.047 * 0.9170 * 4.000 * 151.86	\$ 2,811.29

II. Computation for Guaranteed District-Generated Entitlement

Item Code		Amount
Z354	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS) 1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base] 1.582 * 56,105.00 * 1.000	\$ 88,758.11
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 1.582 * 59,002.00 * 1.000 - 88,758.11	\$ 4,583.05
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 88,758.11 + 4,583.05	\$ 93,341.16

Superintendent of Public Instruction

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Spokane County

F-203 Worksheet Report
26/27 F203

Washington State Charter School Commission
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Z357	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS) 1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.290 * 56,105.00 * 1.000	\$ 16,270.45
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 0.290 * 59,002.00 * 1.000 - 16,270.45	\$ 840.13
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 16,270.45 + 840.13	\$ 17,110.58
Z360	C. District Generated - Technology - Classified Staff (CLS) 1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.548 * 56,105.00 * 1.000	\$ 30,745.54
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 0.548 * 59,002.00 * 1.000 - 30,745.54	\$ 1,587.56
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 30,745.54 + 1,587.56	\$ 32,333.10
Z363	D. Central Administration – Classified Staff (CLS) 1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 2.663 * 56,105.00 * 1.000	\$ 149,407.62
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 2.663 * 59,002.00 * 1.000 - 149,407.62	\$ 7,714.71
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 149,407.62 + 7,714.71	\$ 157,122.33

Superintendent of Public Instruction

Spokane International Academy
Spokane County

F-203 Worksheet Report
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Washington State Charter School Commission
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Z366	E. Central Admin – Certificated Administrative Staff (CAS) 1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.910 * 116,092.00 * 1.000	\$ 105,643.72
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 0.910 * 122,088.00 * 1.000 - 105,643.72	\$ 5,456.36
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 105,643.72 + 5,456.36	\$ 111,100.08

III. Summary and Benefits

Item Code		Amount
Z344	A. District Staffing Total Salaries 1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 56.643 * 78,209.00 * 1.000	\$ 4,429,992.39
Z345	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((56.643 * 82,248.00) * (1.000 + 0.000)) - 4,429,992.39	\$ 228,781.07
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 105,643.72 + 343,167.95	\$ 448,811.67
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 5,456.36 + 17,724.18	\$ 23,180.54
Z373	5. Total CLS Salary Maint [School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total] 698,563.36 + 88,758.11 + 16,270.45 + 30,745.54 + 149,407.62	\$ 983,745.08
Z374	6. Total CLS Salary Increase [School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total] 36,070.54 + 4,583.05 + 840.13 + 1,587.56 + 7,714.71	\$ 50,795.99
Z375	7. TOTAL Salaries [School CIS Salary Maint Total] + [School CIS Salary Inc Total] + [Total CAS Salary Maint] + [Total CAS Salary Inc] + [Total CLS Salary Maint] + [Total CLS Salary Inc] 4,429,992.39 + 228,781.07 + 448,811.67 + 23,180.54 + 983,745.08 + 50,795.99	\$ 6,165,306.74

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	B. Staff Units Insurance, Payroll Taxes, and Benefits	
Z376	1. CIS/CAS Insurance Maint Total $([School\ Generated\ CIS\ FTE] + [District\ Total\ CAS\ FTE]) * [Certificated\ Health\ Insurance]$ $(56.643 + 3.866) * 15,684.00$	\$ 949,023.16
Z377	2. CIS/CAS Insurance Inc Total $((([School\ Generated\ CIS\ FTE] + [District\ Total\ CAS\ FTE]) * ([Certificated\ Health\ Insurance\ Inc] * [Cert\ Health\ Factor]))) - [CIS/CAS\ Insurance\ Maint\ Total]$ $((56.643 + 3.866) * (16,488.00 * 1.02)) - 949,023.16$	\$ 68,602.68
Z378	3. CLS Insurance Maint Total $[District\ Total\ CLS\ FTE] * [CLS\ Health\ Insurance]$ $17.534 * 15,684.00$	\$ 275,003.26
Z379	4. CLS Insurance Inc Total $([District\ Total\ CLS\ FTE] * [CLS\ Health\ Insurance\ Inc] * [CLS\ Health\ Factor]) - [CLS\ Insurance\ Maint\ Total]$ $(17.534 * 16,488.00 * 1.430) - 275,003.26$	\$ 138,410.59
Z380	5. CIS/CAS Benefits Maint Total $([School\ CIS\ Salary\ Maint\ Total] + [Total\ CAS\ Salary\ Maint]) * [CIS/CAS - Benefits\ Maint]$ $(4,429,992.39 + 448,811.67) * 0.16020$	\$ 781,584.41
Z381	6. CIS/CAS Benefits Inc Total $([School\ CIS\ Salary\ Inc\ Total] + [Total\ CAS\ Salary\ Inc]) * [CIS/CAS - Benefits\ Inc]$ $(228,781.07 + 23,180.54) * 0.15390$	\$ 38,776.89
Z382	7. CLS Benefits Maint Total $[Total\ CLS\ Salary\ Maint] * [CLS - Benefits\ Maint]$ $983,745.08 * 0.18070$	\$ 177,762.74
Z383	8. CLS Benefits Inc Total $[Total\ CLS\ Salary\ Inc] * [CLS - Benefits\ Inc]$ $50,795.99 * 0.14720$	\$ 7,477.17
Z384	9. TOTAL Benefits $[CIS/CAS\ Insurance\ Maint\ Total] + [CIS/CAS\ Insurance\ Inc\ Total] + [CLS\ Insurance\ Maint\ Total] + [CLS\ Insurance\ Inc\ Total] + [CIS/CAS\ Benefits\ Maint\ Total] + [CIS/CAS\ Benefits\ Inc\ Total] + [CLS\ Benefits\ Maint\ Total] + [CLS\ Benefits\ Inc\ Total]$ $949,023.16 + 68,602.68 + 275,003.26 + 138,410.59 + 781,584.41 + 38,776.89 + 177,762.74 + 7,477.17$	\$ 2,436,640.90

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Z345pd	C. Professional Learning Days - General Apportionment 1. Professional Learning Days Salaries (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days] (((56.643 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 77,646.22
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc] 77,646.22 * 0.15390	\$ 11,949.75
3100pd	3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits] 77,646.22 + 11,949.75	\$ 89,595.97
Z385	D. Running Start (Community and Technical College FTEs) 1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 20.00 * 10,585.00	\$ 211,700.00
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 3.11 * 11,479.00	\$ 35,699.69
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 211,700.00 + 35,699.69	\$ 247,399.69
Z389	E. Dropout Reengagement 1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] 0.00 * 10,585.00	\$ 0.00
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] 0.00 * 11,479.00	\$ 0.00
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE] 0.00 + 0.00	\$ 0.00
Z343	F. Alternative Learning Experience Program Funding 1. Enroll K-12 Total ALE ([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12]) * [Run Start - Reg Rate] (0.00 + 0.00 + 0.00) * 10,585.00	\$ 0.00

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M8T	G. Materials, Supplies, and Operating Costs (MSOC) 1. Regular Instruction: Total Allocated MSOC [Regular Students] * [MSOC -Reg Inst per Student] 872.39 * 1,656.25	1,444,895.94
M16T	2. Grades 9-12 Additional: Total Allocated MSOC [LabSci Students] * [MSOC 9-12 Additional per Student] 89.22 * 220.43	\$ 19,666.76
M91	3. Small School District and Remote & Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN] (5.047 + 0.223) * 14,508.80	\$ 76,461.38
Z390	4. Total GenEd MSOC [Total MSOC -Reg Inst] + [Total MSOC 9-12 Additional] + [Total MSOC -SS RN] 1,444,895.94 + 19,666.76 + 76,461.38	\$ 1,541,024.08
Z123	H. Career & Technical Education and Skills Centers 1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC -CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z137	2. Grades 9 - 12 Exploratory Career & Technical Education - Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z109	3. Skills Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] + [Total Program 45 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
144A	4. Total Middle School CTE, High School CTE, and Skill Center [CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total] 0.00 + 0.00 + 0.00	\$ 0.00

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IV. Guaranteed Entitlement

Item Code		Amount
	A.Totals	
m49	1. Total Guaranteed Entitlement [Substitutes] + [SS RN Substitutes] + [TOTAL Salaries] + [TOTAL Benefits] + [Total Run Start] + [Total Reengage] + [Total ALE] + [Total GenEd MSOC] + [Skills Center Total] + [CTE 7-8 Total] + [CTE 9-12 Total] + [Total 3100 PD] 27,685.29 + 2,811.29 + 6,165,306.74 + 2,436,640.90 + 247,399.69 + 0.00 + 0.00 + 1,541,024.08 + 0.00 + 0.00 + 0.00 + 89,595.97	\$ 10,510,463.96
Z457	2. Guar Entlmnt per Student [Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Dropout and ALE] 10,510,463.96 / 895.50	\$ 11,736.98
Z246	3. BEA Rate for Special Education [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,420.20 + 2,533.25 + 32.83 + 1,683.90 + 93.21	\$ 10,763.39
	4. Computation of State Funded Support Computation of State Funded Support	
	a. Local Deductible Revenue Sources	
A24	i. 1400 Local In-Lieu-of Taxes	\$ 0.00
A27	ii. 5400 Federal In-Lieu-of Taxes	\$ 0.00
Z292	iii. Total Deductible Revenue [1400 Local In-Lieu-of Taxes] + [5400 Federal In-Lieu-of Taxes] 0.00 + 0.00	\$ 0.00
A34	b. BEA Reduce/Delay	\$ 0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121 [SpEd Gen Apport Instruct] * [State % for 3121 Calculations] 980,074.60 * 0.25000	\$ 245,018.65
A28	d. Federal Forest Account 5500 Deduction	\$ 0.00
Z456	e. Fire District Payment [Enroll Fire Dist] * [Fire Dist Rate] 0.00 * 1.10	\$ 0.00
M70	g. Total Amount to be Paid Sept. 2026 - Aug 2027 in Account 3100 [Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] 10,510,463.96 - 0.00 - 0.00 - 245,018.65 - 0.00 + 0.00	\$ 10,265,445.31

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1191 SC – Skill Center

Item Code		Amount
	A. Skill Center – Certificated Instructional Staff (CIS) District Total	
Z096	1. Skill CIS Salary Maint [Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 78,209.00 * 1.000	\$ 0.00
Z097	2. Skill CIS Salary Inc (((Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience]))) - [Skills CIS Salary Maint] ((0.000 * 82,248.00) * (1.000 + 0.000)) - 0.00	\$ 0.00
Z098	3. Skill CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc] 0.00 + 0.00	\$ 0.00
	B. Skill Center – Certificated Administrative Staff (CAS)	
Z099	1. Skill CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.000 * 116,092.00 * 1.000	\$ 0.00
Z100	2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint] 0.000 * 122,088.00 * 1.000 - 0.00	\$ 0.00
Z101	3. Skill CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc] 0.00 + 0.00	\$ 0.00
	C. Skill Center - Classified Staff (CLS)	
111A	1. Skill CLS Salary Maint Total [Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.000 * 56,105.00 * 1.000	\$ 0.00
110A	2. CAS Salary Increase [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint] 0.000 * 59,002.00 * 1.000 - 0.00	\$ 0.00
112A	3. Subtotal CTE CAS Salary [Skills CLS Salary Maint] + [Skills CLS Salary Inc] 0.00 + 0.00	\$ 0.00

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 15,684.00	\$ 0.00
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance] (0.000 * 16,488.00 * 1.02) - 0.00	\$ 0.00
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (0.00 + 0.00) * 0.16020	\$ 0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.15390	\$ 0.00
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 0.000 * 15,684.00	\$ 0.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (0.000 * 16,488.00 * 1.430) - 0.00	\$ 0.00
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.18070	\$ 0.00
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.14720	\$ 0.00
Z106	9. Skill insurance/Benefits Total [Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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Z097pd	E. Professional Learning Days - Skill Center 1. Professional Learning Days Salaries $\frac{(((\text{Skills Center CIS FTE} * \text{CIS Sal Inc}) * (\text{Regionalization} + \text{Regionalization Experience})))}{\text{School Year Total Days}} * \text{Prof Learning Days}$ $(((0.000 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00$	\$	0.00
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits $[\text{Skill CIS PD Salary}] * [\text{CIS/CAS - Benefits Inc}]$ $0.00 * 0.15390$	\$	0.00
3045pd	3. Total Skill Center Professional Learning Days $[\text{Skill CIS PD Salary}] + [\text{Skill CIS PD Benefits}]$ $0.00 + 0.00$	\$	0.00
M40T	F. Materials, Supplies, and Operating Costs (MSOC) 1. Skill Center: Total Allocated MSOC $[\text{Enroll Skills 9-12}] * [\text{MSOC-Skill Center per Student}]$ $0.00 * 1,857.17$	\$	0.00
Z108	2. Skill Center Substitutes $[\text{Skills Center Teacher FTE}] * [\text{Substitutes Days}] * [\text{Substitutes Rate}]$ $0.000 * 4.000 * 151.86$	\$	0.00
Z109	G. Total 1. Skill Center Total $[\text{Skills CIS Salary Total}] + [\text{Skills CAS Salary Total}] + [\text{Skills CLS Salary Total}] + [\text{Skills insurance/Benefits Total}] + [\text{Total MSOC -Skill Center}] + [\text{Skills Center Substitutes}] + [\text{Total Program 45 PD}]$ $0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00$	\$	0.00

1191 MSCTE

Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)

Item Code		Amount
	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS)	
Z110	1. CTE 7-8 CIS Salary Maint [CTE 7-8 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 78,209.00 * 1.000	\$ 0.00
Z111	2. CTE 7-8 CIS Salary Inc ((([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 7-8 CIS Salary Maint]) ((0.000 * 82,248.00) * (1.000 + 0.000)) - 0.00	\$ 0.00
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 0.00 + 0.00	\$ 0.00
	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS)	
Z113	1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.000 * 116,092.00 * 1.000	\$ 0.00
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint] 0.000 * 122,088.00 * 1.000 - 0.00	\$ 0.00
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 0.00 + 0.00	\$ 0.00
	C. CTE 7-8 - Classified Staff (CLS)	
021A	1. CLS Salary Maintenance Total [CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.000 * 56,105.00 * 1.000	\$ 0.00
020A	2. CLS Salary Increase [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint] 0.000 * 59,002.00 * 1.000 - 0.00	\$ 0.00
022A	3. Subtotal CTE CLS Salary [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] 0.00 + 0.00	\$ 0.00

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 15,684.00	\$ 0.00
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 7-8 Cert Insurance] (0.000 * 16,488.00 * 1.02) - 0.00	\$ 0.00
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (0.00 + 0.00) * 0.16020	\$ 0.00
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.15390	\$ 0.00
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 0.000 * 15,684.00	\$ 0.00
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (0.000 * 16,488.00 * 1.430) - 0.00	\$ 0.00
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.18070	\$ 0.00
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.14720	\$ 0.00
Z120	9. CTE 7-8 insurance/Benefits Total [CTE 7-8 Cert Insurance] + [CTE 7-8 Cert Insurance Inc] + [CTE 7-8 Cert Benefits Maint] + [CTE 7-8 Cert Benefits Inc] + [CTE 7-8 CLS Insurance] + [CTE 7-8 CLS Insurance Inc] + [CTE 7-8 CLS Benefits Maint] + [CTE 7-8 CLS Benefits Inc] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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Z111pd	E. Professional Learning Days - CTE 7-8 1. Professional Learning Days Salaries ((([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.000 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 0.00
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.15390	\$ 0.00
3034pd	3. Total CTE 7-8 Professional Learning Days [CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits] 0.00 + 0.00	\$ 0.00
Z164T	F. Other Generated Entitlements 1. Total MSOC CTE 7-8 [Enroll 7-8 CTE] * [MSOC -CTE per Student] 0.00 * 1,857.17	\$ 0.00
Z122	2. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.000 * 4.000 * 151.86	\$ 0.00
Z123	G. Grades 7-8 Exploratory Career & Technical Education – Total 1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC -CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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1191 CTE

Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)

Item Code		Amount
	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)	
Z124	1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 78,209.00 * 1.000	\$ 0.00
Z125	2. CTE 9-12 CIS Salary Inc (((CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 9-12 CIS Salary Maint] ((0.000 * 82,248.00) * (1.000 + 0.000)) - 0.00	\$ 0.00
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 0.00 + 0.00	\$ 0.00
	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)	
Z127	1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.000 * 116,092.00 * 1.000	\$ 0.00
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 0.000 * 122,088.00 * 1.000 - 0.00	\$ 0.00
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 0.00 + 0.00	\$ 0.00
	C. CTE 9-12 - Classified Staff (CLS)	
036A	1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.000 * 56,105.00 * 1.000	\$ 0.00
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 0.000 * 59,002.00 * 1.000 - 0.00	\$ 0.00
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 0.00 + 0.00	\$ 0.00

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 15,684.00	\$ 0.00
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 9-12 Cert Insurance] (0.000 * 16,488.00 * 1.02) - 0.00	\$ 0.00
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (0.00 + 0.00) * 0.16020	\$ 0.00
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.15390	\$ 0.00
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 0.000 * 15,684.00	\$ 0.00
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (0.000 * 16,488.00 * 1.430) - 0.00	\$ 0.00
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.18070	\$ 0.00
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.14720	\$ 0.00
Z134	9. CTE 9-12 insurance/Benefits Total [CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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Z125pd	E. Professional Learning Days - CTE 9-12 1. Professional Learning Days Salaries $(((\text{[CTE 9-12 CIS FTE]} * \text{[CIS Sal Inc]}) * (\text{[Regionalization]} + \text{[Regionalization Experience]})) / \text{[School Year Total Days]} * \text{[Prof Learning Days]}$ $(((0.000 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00$	\$	0.00
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits $\text{[CTE 9-12 CIS PD Salary]} * \text{[CIS/CAS - Benefits Inc]}$ $0.00 * 0.15390$	\$	0.00
3031pd	3. Total CTE 9-12 Professional Learning Days $\text{[CTE 9-12 CIS PD Salary]} + \text{[CTE 9-12 CIS PD Benefits]}$ $0.00 + 0.00$	\$	0.00
146A	F. Other Generated Entitlements 1. Materials, Supplies, and Operating Costs (MSOC) $\text{[Total MSOC -CTE 9-12 expl]} + \text{[Total MSOC -CTE 9-12 prep]}$ $0.00 + 0.00$	\$	0.00
Z136	2. CTE 9-12 Substitutes $(\text{[CTE 9-12 expl Teacher FTE]} + \text{[CTE 9-12 prep Teacher FTE]}) * (\text{[Substitutes Days]} * \text{[Substitutes Rate]})$ $(0.000 + 0.000) * (4.000 * 151.86)$	\$	0.00
Z137	G. Grades 9 - 12 Exploratory Career & Technical Education – Total $\text{[CTE 9-12 CIS Salary Total]} + \text{[CTE 9-12 CAS Salary Total]} + \text{[CTE 9-12 CLS Salary Total]} + \text{[CTE 9-12 insurance/Benefits Total]} + \text{[Total MSOC CTE 9-12]} + \text{[CTE 9-12 Substitutes]} + \text{[Total Program 31 PD]}$ $0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00$	\$	0.00

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II. Special Education Excess Cost Allocation – Acct 4121

Item Code		Amount
B1	A. Age 3-PreK Resident Special Education Enrollment	0.00
TKB2	B. TK Resident Special Education Enrollment	0.00
B2	C. Age K-22 Resident Special Education Enrollment	123.70
Z272	D. Enroll BEA Resident [Enroll TTK] + [Enroll Total w/ Run Start and Droput and ALE] + [Adj Resident BEA] 0.00 + 895.50 + 0.00	895.50
Z273	E. Age K-22 Special Ed Enrollment Percent ([Enroll SpEd TK] + [Enroll SpEd K-22]) / [Enroll BEA Resident] (0.00 + 123.70) / 895.50	0.1381
Z274E	F. Funded Age K-22 Special Ed Enrollment Percent IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN [Enroll SpEd% K-22] - [SpEd Max Fund %] ELSE 0 IF 0.1381 > 1.00000 THEN 0.1381 - 1.00000 ELSE 0	0.0000
Z246	G. Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,420.20 + 2,533.25 + 32.83 + 1,683.90 + 93.21	\$ 10,763.39
Z277	H. Age 3-PreK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN [Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor] ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) IF 0.00 > 0 THEN 0.00 * 0.00 * 1.20 ELSE (0.00 * 10,763.39 * 1.20)	\$ 0.00
Z278	I. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 21.32
TKZ280	2. TK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd TK] ELSE (([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd TK] IF 0.00 > 0 THEN ((0.00 * 1.1600) - 21.32) * 0.00 ELSE ((10,763.39 * 1.1600) - 21.32) * 0.00	\$ 0.00
Z280	3. Age K-22 Other Allocation	\$ 1,541,823.07

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Z280E	IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22] ELSE (([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22]	
	IF 0.00 > 0 THEN ((0.00 * 1.1600) - 21.32) * 123.70 ELSE ((10,763.39 * 1.1600) - 21.32) * 123.70	
	4. If Age K-22 Special Ed Enrollment Percent exceeds threshold	\$ 0.00
	IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN ((([SpEd TK Tier Other Allocation] + [SpEd K-22 Allocation]) * -1) / [Enroll SpEd% K-22]) * [SpEd K-22 Excess%]) ELSE 0	
	IF 0.1381 > 1.00000 THEN (((0 + 1,541,823.07) * -1) / 0.1381) * 0.0000 ELSE 0	

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B4	J. State Safety Net	\$ 0.00
B5	K. Home Hospital Allocation	\$ 0.00
N7S	L. Special Ed Total [SpEd 3-PK Allocation] + [SpEd TK Allocation] + [SpEd K-22 Allocation] + [SpEd K-22 Exceeds Max Fund%] 0.00 + 0.00 + 1,541,823.07 + 0.00	\$ 1,541,823.07
Z476S	M. Special Ed WithHold Amount [Special Ed Total] * [SpEd WithHold Factor] 1,541,823.07 * 0.0060	\$ 9,250.94
N7	N. Total 4121 Total Special Ed Excess Cost Acct 4121 Allocation [Special Ed Total] - [SpEd WithHold Amount] + [State Safety Net] + [Home/Hosp Ed Alloc] 1,541,823.07 - 9,250.94 + 0.00 + 0.00	\$ 1,532,572.13

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	O. Total Enroll SpEd K-22 [Enroll SpEd K-22] + [Enroll SpEd TK] 123.70 + 0.00	123.70
Z284	P. SpEd Gen Apport IF [Co-op SpEd Alloc Rate] > 0 THEN [Co-op SpEd Alloc Rate] * [Total Enroll SpEd K-22] ELSE [SpEd BEA Rate] * [Total Enroll SpEd K-22] IF 0.00 > 0 THEN 0.00 * 123.70 ELSE 10,763.39 * 123.70	\$ 1,331,431.34
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.3585
Z286	R. SpEd Gen Apport Instruct	\$ 980,074.60

1,331,431.34 / (1 + 0.3585)

B8S	S. Percent used in Special Education Instruction	0.25000
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [State % for 3121 Calculations] 980,074.60 * 0.25000	\$ 245,018.65
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 1,532,572.13 + 245,018.65	\$ 1,777,590.78

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III. Special Education BEA Rate per Student Calculation - Acct 4121

BEA Calculated Staff Units

Item Code		Amount
TKZ219	CIS BEA FTE TTK $[\text{Enroll TTK}] * [\text{SpEd CIS Ratio K-3}]$ $0.00 * 0.074582$	0.000
Z219	CIS BEA FTE K-3 $([\text{Enroll K}] + [\text{Enroll 1}] + [\text{Enroll 2}] + [\text{Enroll 3}]) * [\text{SpEd CIS Ratio K-3}]$ $(94.00 + 72.00 + 93.14 + 72.00) * 0.074582$	24.697
Z220	CIS BEA FTE 4 $[\text{Enroll 4}] * [\text{SpEd CIS BEA Ratio 4}]$ $94.09 * 0.04941$	4.650
Z221	CIS BEA FTE 5-6 $[\text{Enroll 5-6}] * [\text{SpEd CIS BEA Ratio 5-6}]$ $191.56 * 0.04941$	9.467
Z222	CIS BEA FTE 7-8 $[\text{Enroll 7-8}] * [\text{SpEd CIS BEA Ratio 7-8}]$ $166.38 * 0.04954$	8.244
Z223	CIS BEA FTE 9-12 $([\text{Enroll 9-12}] + [\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}] + [\text{Enroll Program 1418 Reg}] + [\text{Enroll Program 1418 CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{SpEd CIS BEA Ratio 9-12}]$ $(89.22 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 20.00 + 3.11) * 0.05088$	5.716
Z224	CIS BEA FTE K-12 $([\text{CIS BEA FTE TTK}] + [\text{CIS BEA FTE K-3}] + [\text{CIS BEA FTE 4}] + [\text{CIS BEA FTE 5-6}] + [\text{CIS BEA FTE 7-8}] + [\text{CIS BEA FTE 9-12}]) / ([\text{Enroll Total w/ Run Start and Dropout and ALE}] + [\text{Enroll TTK}])$ $(0.000 + 24.697 + 4.650 + 9.467 + 8.244 + 5.716) / (895.50 + 0.00)$	0.058932
TKZ555	CAS BEA FTE TTK $[\text{Enroll TTK}] * [\text{CAS Ratio K-3}]$ $0.00 * 0.004385$	0.000
Z555	CAS BEA FTE K-3 $([\text{Enroll K}] + [\text{Enroll 1}] + [\text{Enroll 2}] + [\text{Enroll 3}]) * [\text{CAS Ratio K-3}]$ $(94.00 + 72.00 + 93.14 + 72.00) * 0.004385$	1.452

Z555Z4	CAS BEA FTE 4 [Enroll 4] * [SpEd CAS BEA Ratio 4] 94.09 * 0.00404	0.381
Z555Z6	CAS BEA FTE 5-6 [Enroll 5-6] * [SpEd CAS BEA Ratio 5-6] 191.56 * 0.00404	0.775

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Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 166.38 * 0.00404	0.673
Z555Z12	CAS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CAS BEA Ratio 9-12] (89.22 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 20.00 + 3.11) * 0.00406	0.456
593X	CAS Special Ed BEA Rate (K-12) ([CAS BEA FTE TTK] + [CAS BEA FTE K-3] + [CAS BEA FTE 4] + [CAS BEA FTE 5-6] + [CAS BEA FTE 7-8] + [CAS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Dropout and ALE] + [Enroll TTK]) (0.000 + 1.452 + 0.381 + 0.775 + 0.673 + 0.456) / (895.50 + 0.00)	0.004173
TKZ556	CLS BEA FTE TTK [Enroll TTK] * [SpEd CLS BEA Ratio TTK] 0.00 * 0.018734	0.000
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (94.00 + 72.00 + 93.14 + 72.00) * 0.018734	6.204
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 94.09 * 0.01774	1.669
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 191.56 * 0.01774	3.398
Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 166.38 * 0.01750	2.912

Z556Z12	CLS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CLS BEA Ratio 9-12] (89.22 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 20.00 + 3.11) * 0.01745	1.961
594X	CLS Special Ed BEA Rate (K-12) ([CLS BEA FTE TTK] + [CLS BEA FTE K-3] + [CLS BEA FTE 4] + [CLS BEA FTE 5-6] + [CLS BEA FTE 7-8] + [CLS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Dropout and ALE] + [Enroll TTK]) (0.000 + 6.204 + 1.669 + 3.398 + 2.912 + 1.961) / (895.50 + 0.00)	0.018028

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Salary Allocation

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.058932 * 78,209.00 * 1.000	\$ 4,609.01
Z226	CIS BEA Salary Inc Total (((CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] ((0.058932 * 82,248.00) * (1.000 + 0.000)) - 4,609.01	\$ 238.03
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 4,609.01 + 238.03	\$ 4,847.04
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004173 * 116,092.00 * 1.000	\$ 484.45
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004173 * 122,088.00 * 1.000 - 484.45	\$ 25.02
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 484.45 + 25.02	\$ 509.47
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.018028 * 56,105.00 * 1.000	\$ 1,011.46
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.018028 * 59,002.00 * 1.000 - 1,011.46	\$ 52.23
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 1,011.46 + 52.23	\$ 1,063.69
Z234	TOTAL Salary BEA	\$ 6,420.20

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Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total $([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * [Certificated\ Health\ Insurance]$ $(0.058932 + 0.004173) * 15,684.00$	\$ 989.74
Z236	2. CIS/CAS BEA Insurance Inc Total $(([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * ([Certificated\ Health\ Insurance\ Inc] * [Cert\ Health\ Factor])) - [CIS/CAS\ BEA\ Insurance\ Maint\ Total]$ $((0.058932 + 0.004173) * (16,488.00 * 1.02)) - 989.74$	\$ 71.54
Z237	3. CLS BEA Insurance Maint Total $[CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance]$ $0.018028 * 15,684.00$	\$ 282.75
Z238	4. CLS BEA Insurance Inc Total $([CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance\ Inc] * [CLS\ Health\ Factor]) - [CLS\ BEA\ Insurance\ Maint\ Total]$ $(0.018028 * 16,488.00 * 1.430) - 282.75$	\$ 142.31
Z239	5. CIS/CAS BEA Benefits Maint Total $([CIS\ BEA\ Salary\ Maint\ Total] + [CAS\ BEA\ Salary\ Maint\ Total]) * [CIS/CAS - Benefits\ Maint]$ $(4,609.01 + 484.45) * 0.16020$	\$ 815.97
Z240	6. CIS/CAS BEA Benefits Inc Total $([CIS\ BEA\ Salary\ Inc\ Total] + [CAS\ BEA\ Salary\ Inc\ Total]) * [CIS/CAS - Benefits\ Inc]$ $(238.03 + 25.02) * 0.15390$	\$ 40.48
Z241	7. CLS BEA Benefits Maint Total $[CLS\ BEA\ Salary\ Maint\ Total] * [CLS - Benefits\ Maint]$ $1,011.46 * 0.18070$	\$ 182.77
Z242	8. CLS BEA Benefits Inc Total $[CLS\ BEA\ Salary\ Inc\ Total] * [CLS - Benefits\ Inc]$ $52.23 * 0.14720$	\$ 7.69
Z243	9. TOTAL Benefits BEA	\$ 2,533.25

[CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total]

989.74 + 71.54 + 282.75 + 142.31 + 815.97 + 40.48 + 182.77 + 7.69

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Substitutes BEA

Item Code		Amount
Z244	Substitutes BEA $([CIS\ BEA\ FTE\ K-12] * [Teachers\ \%]) * ([Substitutes\ Days] * [Substitutes\ Rate])$ $(0.058932 * 0.9170) * (4.000 * 151.86)$	\$ 32.83

MSOC BEA

Item Code		Amount
Z245	MSOC BEA Per Student	\$ 1,683.90
Z226pd	Professional Learning Days - Special Ed BEA 1. Professional Learning Days Salaries $((([CIS\ BEA\ FTE\ K-12] * [CIS\ Sal\ Inc]) * ([Regionalization] + [Regionalization\ Experience])) / [School\ Year\ Total\ Days]) * [Prof\ Learning\ Days]$ $(((0.058932 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00$	\$ 80.78
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits [CIS BEA PD Salary] * [CIS/CAS - Benefits Inc] $80.78 * 0.15390$	\$ 12.43
4120pd	3. Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits] $80.78 + 12.43$	\$ 93.21

3. BEA Rate for Special Education

Item Code		Amount
Z246	Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] $6,420.20 + 2,533.25 + 32.83 + 1,683.90 + 93.21$	\$ 10,763.39

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IV. Learning Assistance Program (LAP) – Acct 4155

LAP Regular Calculations

Item Code		Amount
Z067	A. Eligible Students - Regular LAP Students [Enroll Total PY for LAP] * [LAP District Poverty %] 837.37 * 0.5081	425.47
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 425.47 * 2.39750 * 36.00 / 15.00 / 900.00	2.720
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 2.720 * 78,209.00 * 1.000	\$ 212,728.48
Z070	D. LAP CIS Salary Inc ((([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint]) ((2.720 * 82,248.00) * (1.000 + 0.000)) - 212,728.48	\$ 10,986.08
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 2.720 * 15,684.00	\$ 42,660.48
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (2.720 * 16,488.00 * 1.02) - 42,660.48	\$ 3,083.83
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 212,728.48 * 0.16020	\$ 34,079.10
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 10,986.08 * 0.15390	\$ 1,690.76

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M56T	I. LAP MSOC [LAP Students] * [MSOC -LAP per Student] 425.47 * 0	\$ 0.00
Z070pd	J. Professional Learning Days - LAP 1. Professional Learning Days Salaries ((([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((2.720 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 3,728.58
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 3,728.58 * 0.15390	\$ 573.83
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 3,728.58 + 573.83	\$ 4,302.41
O7	K. Lap Regular Total [LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP Base] + [Total LAP Regular PD] 212,728.48 + 10,986.08 + 42,660.48 + 3,083.83 + 34,079.10 + 1,690.76 + 0.00 + 4,302.41	\$ 309,531.14

LAP High Poverty Calculations

Item Code		Amount
Z076	A. Eligible Students - High Poverty	0.00
Z068A	B. Formulated Staffing Units - High Poverty ((([LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year]) ((0.00 * 1.10000 * 36.00) / 15.00) / 900.00	0.000
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 78,209.00 * 1.000	\$ 0.00
Z070hp	D. CIS Salary Increase ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint]) ((0.000 * 82,248.00) * (1.000 + 0.000)) - 0.00	\$ 0.00

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Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 0.000 * 15,684.00	\$ 0.00
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (0.000 * 16,488.00 * 1.02) - 0.00	\$ 0.00
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 0.00 * 0.16020	\$ 0.00
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 0.00 * 0.15390	\$ 0.00
M56hpT	I. Total MSOC -LAP HiPov [LAP PY HiPov Students] * [MSOC -LAP per Student] 0.00 * 0	\$ 0.00
Z070hppd	J. Professional Learning Days - LAP High Poverty 1. Professional Learning Days Salaries ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.000 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 0.00
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.15390	\$ 0.00
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 0.00 + 0.00	\$ 0.00
O7hp	K. Total Learning Assistance Program - High Poverty [LAP HiPov CIS Salary Maint] + [LAP HiPov CIS Salary Inc] + [LAP HiPov CIS Insurance] + [LAP HiPov CIS Insurance Inc] + [LAP HiPov CIS Benefits Maint] + [LAP HiPov CIS Benefits Inc] + [Total MSOC -LAP High Poverty] + [Total LAP HiPov PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
LAP Program Totals		
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL] 0.00 + 309,531.14	\$ 309,531.14

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V. Transitional Bilingual Program (TBIP) – Acct 4165

Item Code		Amount
A53	A. TBIP Kindergarten - Grade 12 [Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12] 47.32 + 5.29 + 10.58	63.19
A62	B. TBIP Enroll K-6 Subtotal	47.32
Z551	C. TBIP Staffing Units Grades K-6 [Enroll TBIP K-6] * [TBIP Hr/Stdnt K-6] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 47.32 * 4.778 * 36.00 / 15.00 / 900.00	0.603
A63	D. TBIP Enroll 7-8 Subtotal	5.29
Z551Z8	E. TBIP Staffing Units Grades 7-8 [Enroll TBIP 7-8] * [TBIP Hr/Stdnt 7-8] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 5.29 * 6.778 * 36.00 / 15.00 / 900.00	0.096
A64	F. TBIP Enroll 9-12 Subtotal	10.58
Z551Z12	G. TBIP Staffing Units Grades 9-12 [Enroll TBIP 9-12] * [TBIP Hr/Stdnt 9-12] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 10.58 * 6.778 * 36.00 / 15.00 / 900.00	0.191
A65	H. TBIP Exited Kindergarten - Grade 12	6.11
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 6.11 * 3.000 * 36.00 / 15.00 / 900.00	0.049
A66	J. Total TBIP CIS FTE [TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited] 0.603 + 0.096 + 0.191 + 0.049	0.939

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Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.939 * 78,209.00 * 1.000	\$ 73,438.25
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] ((0.939 * 82,248.00) * (1.000 + 0.000)) - 73,438.25	\$ 3,792.62
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 0.939 * 15,684.00	\$ 14,727.28
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (0.939 * 16,488.00 * 1.02) - 14,727.28	\$ 1,064.60
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 73,438.25 * 0.16020	\$ 11,764.81
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 3,792.62 * 0.15390	\$ 583.68
M48T	Q. TBIP MSOC [Enroll TBiP K-12] * [MSOC -TBIP per Student] 63.19 * 0	\$ 0.00
Z079pd	R. Professional Learning Days -TBIP 1. Professional Learning Days Salaries (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days] (((0.939 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 1,287.18
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 1,287.18 * 0.15390	\$ 198.10
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 1,287.18 + 198.10	\$ 1,485.28

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Z085	S. Total Transitional Bilingual Program [TBIP CIS Salary Maint] + [TBIP CIS Salary Inc] + [TBIP CIS Insurance] + [TBIP CIS Insurance Inc] + [TBIP CIS Benefits Maint] + [TBIP CIS Benefits Inc] + [TOTAL MSOC -TBIP Program] + [Total TBIP PD] 73,438.25 + 3,792.62 + 14,727.28 + 1,064.60 + 11,764.81 + 583.68 + 0.00 + 1,485.28	\$ 106,856.52
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] 106,856.52 * 0.0204	\$ 2,179.87
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 106,856.52 - 2,179.87	\$ 104,676.65

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VI. Highly Capable (HiCap) – Acct 4174

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	44.78
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 44.78 * 2.1590 * 36.00 / 15.00 / 900.00	0.258
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.258 * 78,209.00 * 1.000	\$ 20,177.92
Z089	D. HiCap CIS Salary Inc (((HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((0.258 * 82,248.00) * (1.000 + 0.000)) - 20,177.92	\$ 1,042.06
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 0.258 * 15,684.00	\$ 4,046.47
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (0.258 * 16,488.00 * 1.02) - 4,046.47	\$ 292.51
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 20,177.92 * 0.16020	\$ 3,232.50
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 1,042.06 * 0.15390	\$ 160.37
Z094T	I. HiCap MSOC [HiCap Students] * [MSOC -HiCap per Student] 44.78 * 0	\$ 0.00

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Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries $\frac{(((\text{HiCap CIS FTE}] * [\text{CIS Sal Inc}]) * ([\text{Regionalization}] + [\text{Regionalization Experience}])))}{[\text{School Year Total Days}] * [\text{Prof Learning Days}]}$ $(((0.258 * 82,248.00) * (1.000 + 0.000))) / 180.00 * 3.00$	\$ 353.67
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits $[\text{HiCap CIS PD Salary}] * [\text{CIS/CAS - Benefits Inc}]$ $353.67 * 0.15390$	\$ 54.43
4174pd	3. Total HiCap Professional Learning Days $[\text{HiCap CIS PD Salary}] + [\text{HiCap CIS PD Benefits}]$ $353.67 + 54.43$	\$ 408.10
Z095	K. HiCap TOTAL $[\text{HiCap CIS Salary Maint}] + [\text{HiCap CIS Salary Inc}] + [\text{HiCap CIS Insurance}] + [\text{HiCap CIS Insurance Inc}] + [\text{HiCap CIS Benefits Maint}] + [\text{HiCap CIS Benefits Inc}] + [\text{Total MSOC -HiCap Program}] + [\text{Total HiCap PD}]$ $20,177.92 + 1,042.06 + 4,046.47 + 292.51 + 3,232.50 + 160.37 + 0.00 + 408.10$	\$ 29,359.93

VII. Transportation - Operations – Acct 4199

Item Code		Amount
I4	Total Transportation Operations $[\text{Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists}] + [\text{In-Lieu-Of Deprec for Contracting Dists}]$ $525,220.60 + 0.00$	\$ 525,220.60

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Type	Number	Message	Input Value	Comparison Value
Warning	W-25	Why is LAP High Poverty Prior Year enrollment so different from Prior Year?	0.00	826.19

Spokane International Academy (2026-2027 Budget)

ENROLLMENT AND STAFF COUNTS

A. FTE ENROLLMENT COUNTS (calculate to two decimal places)

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
1. Kindergarten /2	94.00	94.00	94.00	94.00
2. Grade 1	72.00	94.00	94.00	94.00
3. Grade 2	93.14	73.00	94.00	94.00
4. Grade 3	72.00	94.00	73.00	94.00
5. Grade 4	94.09	73.00	94.00	74.00
6. Grade 5	93.56	95.00	73.00	94.00
7. Grade 6	98.00	94.00	95.00	74.00
8. Grade 7	83.23	98.00	94.00	95.00
9. Grade 8	83.15	84.00	98.00	94.00
10. Grade 9	38.00	40.00	40.00	45.00
11. Grade 10	30.76	33.00	40.00	40.00
12. Grade 11 (excluding Running Start)	15.46	15.00	20.00	20.00
13. Grade 12 (excluding Running Start)	5.00	10.00	10.00	15.00
14. SUBTOTAL	872.39	897.00	919.00	927.00
15. Running Start	23.11	25.00	29.00	35.00
16. Dropout Reengagement Enrollment				
17. ALE Enrollment				
18. TOTAL K-12	895.50	922.00	948.00	962.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	67.681	69.000	71.000	74.000
2. General Fund FTE Classified Employees /4	33.113	35.000	38.000	41.000

SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
1000 Local Taxes				
2000 Local Nontax Support	224,500	228,429	232,426	236,494
3000 State, General Purpose	10,510,464	10,773,226	11,042,556	11,318,620
4000 State, Special Purpose	2,974,785	3,049,155	3,125,383	3,203,518
5000 Federal, General Purpose				
6000 Federal, Special Purpose	907,216	923,092	939,246	955,683
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities	325,000	330,688	336,475	342,363
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	14,941,965	15,304,590	15,676,086	16,056,678

EXPENDITURES

00 Regular Instruction	7,456,318	7,637,310	7,822,695	8,012,580
20 Special Education Instruction	1,612,206	1,651,340	1,691,424	1,732,481
30 Vocational Education Instruction				
40 Skill Center Instruction				
50 and 60 Compensatory Education Instruction	703,184	720,253	737,736	755,644
70 Other Instructional Programs	50,081	51,297	52,542	53,817
80 Community Services				
90 Support Services	5,078,218	5,201,485	5,327,744	5,457,067
B. TOTAL EXPENDITURES	14,900,007	15,261,685	15,632,141	16,011,589
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/				
D. OTHER FINANCING USES (G.L.535) 2/				
E. Unusual or Infrequent Items - Inflows (G.L. 968)				
F. Unusual or Infrequent Items - Outflows (G.L. 538)				
G. Net Change In Fund Balance (A-B-C-D+E-F)	41,958	42,905	43,945	45,089

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.815 Restricted for Unequalized Deductible Revenue

G.L.821 Restricted for Carryover of Restricted
Revenues

G.L.823 Restricted for Carryover of Transition To
Kindergerten

G.L.825 Restricted for Skill Center

G.L.828 Restricted for Carryover of Food Service
Revenue

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.840 Nonspendable Fund Balance-Inventory &
Prepaid Items

G.L.845 Restricted for Self-Insurance

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes

G.L.872 Committed to Economic Stabilization

G.L.873 Committed to Depreciation Sub-Fund for
Facility Maintenance

G.L.875 Assigned to Contingencies

G.L.884 Assigned to Other Capital Projects

G.L.888 Assigned to Other Purposes

G.L.890 Unassigned Fund Balance	4,100,000	4,141,958	4,184,863	4,228,808
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G.L.891 Unassigned to Minimum Fund Balance Policy

H. TOTAL BEGINNING FUND BALANCE	4,100,000	4,141,958	4,184,863	4,228,808
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.815 Restricted for Unequalized Deductible Revenue

G.L.821 Restricted for Carryover of Restricted
Revenues

G.L.823 Restricted for Carryover of Transition To
Kindergerten

G.L.825 Restricted for Skill Center

G.L.828 Restricted for Carryover of Food Service
Revenue

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.840 Nonspendable Fund Balance-Inventory &
Prepaid Items

G.L.845 Restricted for Self-Insurance

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes

G.L.872 Committed to Economic Stabilization

G.L.873 Committed to Depreciation Sub-Fund for
Facility Maintenance

G.L.875 Assigned to Contingencies

G.L.884 Assigned to Other Capital Projects

G.L.888 Assigned to Other Purposes

G.L.890 Unassigned Fund Balance	4,141,958	4,131,871	4,121,447	4,110,676
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G.L.891 Unassigned to Minimum Fund Balance Policy

I. TOTAL ENDING FUND BALANCE (G+H)	4,141,958	4,184,863	4,228,808	4,273,897
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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

REVENUES

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
100 General Student Body	30,754	31,215	31,684	32,159
200 Athletics	1,300	1,320	1,339	1,359
300 Classes	500	508	515	523
400 Clubs	33,470	33,972	34,485	34,999
600 Private Moneys	1,000	1,015	1,030	1,046
A. TOTAL REVENUES	67,024	68,030	69,053	70,086

EXPENDITURES

100 General Student Body	22,500	22,894	23,294	23,702
200 Athletics	4,200	4,274	4,348	4,424
300 Classes	500	509	519	527
400 Clubs	35,150	35,765	36,391	37,208
600 Private Moneys	1,000	1,018	1,035	1,053

B. TOTAL EXPENDITURES	63,350	64,460	65,587	66,914
C. Unusual or Infrequent Items - Inflows (G.L. 968)				
D. Unusual or Infrequent Items - Outflows (G.L. 538)				
E. Net Change In Fund Balance (A-B+C-D)	3,674	3,570	3,466	3,172

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes	15,600	19,274	22,844	26,310
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	15,600	19,274	22,844	26,310

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	3,674			
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes	15,600	22,844	22,740	22,446
G.L.890 Unassigned Fund Balance				
G. TOTAL ENDING FUND BALANCE (E+F)	19,274	22,844	26,310	29,482

SUMMARY OF DEBT SERVICE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
1000 Local Taxes				
2000 Local Nontax Support				

3000 | State, General Purpose

5000 | Federal, General Purpose

9000 | Other Financing Sources

A. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0	0
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EXPENDITURES

Matured Bond Expenditures

Interest on Bonds

Interfund Loan Interest

Bond Transfer Fees

Arbitrage Rebate

UnderWriter's Fees

B. TOTAL EXPENDITURES	0	0	0	0
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C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)

D. OTHER FINANCING USES (G.L.535)

E. Unusual or Infrequent Items - Inflows (G.L. 968)

F. Unusual or Infrequent Items - Outflows (G.L. 538)

G. Net Change In Fund Balance (A-B-C-D+E-F)	0	0	0	0
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

H. TOTAL BEGINNING FUND BALANCE	0	0	0	0
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

I. TOTAL ENDING FUND BALANCE (G+H)	0	0	0	0
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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
1000 Local Taxes				
2000 Local Nontax Support				
3000 State, General Purpose				
4000 State, Special Purpose				
5000 Federal, General Purpose				
6000 Federal, Special Purpose				
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities				
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0	0

EXPENDITURES

10 Sites				
20 Buildings				
30 Equipment				
40 Energy				
50 Sales and Lease Expenditures				
60 Bond Issuance Expenditures				
90 Debt Expenditures				
B. TOTAL EXPENDITURES	0	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/				

D. OTHER FINANCING USES (G.L.535) 2/

E. Unusual or Infrequent Items - Inflows (G.L. 968)

F. Unusual or Infrequent Items - Outflows (G.L. 538)

G. Net Change In Fund Balance (A-B-C-D)	0	0	0	0
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.825 Restricted for Skill Center

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.840 Nonspendable Fund Balance-Inventory &
Prepaid Items

G.L.850 Restricted for Uninsured Risks

G.L.861 Restricted from Bond Proceeds

G.L.862 Committed from Levy Proceeds

G.L.863 Restricted from State Proceeds

G.L.864 Restricted from Federal Proceeds

G.L.865 Restricted from Other Proceeds

G.L.866 Restricted from Impact Fee Proceeds

G.L.867 Restricted from Mitigation Fee Proceeds

G.L.869 Restricted from Undistributed Proceeds

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

H. TOTAL BEGINNING FUND BALANCE	0	0	0	0
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.825 Restricted for Skill Center

G.L.830 Restricted for Debt Service

G.L.840 Nonspendable Fund Balance-Inventory &
Prepaid Items

G.L.835 Restricted for Arbitrage Rebate

G.L.850 Restricted for Uninsured Risks				
G.L.861 Restricted from Bond Proceeds				
G.L.862 Committed from Levy Proceeds				
G.L.863 Restricted from State Proceeds				
G.L.864 Restricted from Federal Proceeds				
G.L.865 Restricted from Other Proceeds				
G.L.866 Restricted from Impact Fee Proceeds				
G.L.867 Restricted from Mitigation Fee Proceeds				
G.L.869 Restricted from Undistributed Proceeds				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
I. TOTAL ENDING FUND BALANCE (G+H)	0	0	0	0

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
1100 Local Property Tax				
1300 Sale of Tax Title Property				
1400 Local in lieu of Taxes				
1500 Timber Excise Tax				
1600 County-Administered Forests				
1900 Other Local Taxes				
2200 Sales of Goods, Supplies, and Services, Unassigned				
2300 Investment Earnings				
2500 Gifts and Donations				
2600 Fines and Damages				
2700 Rentals and Leases				
2800 Insurance Recoveries				

2900 | Local Support Nontax, Unassigned

3600 | State Forests

4100 | Special Purpose-Unassigned

4300 | Other State Agencies-Unassigned

4499 | Transportation Reimbursement Depreciation

5200 | General Purposes Direct Federal Grants-
Unassigned

5300 | Impact Aid, Maintenance and Operation

5400 | Federal in lieu of Taxes

5600 | Qualified Bond Interest Credit-Federal

5700 | Qualified Energy Investment Tax Credits

6100 | Special Purpose-OSPI Unassigned

6200 | Direct Special Purpose Grants

6300 | Federal Grants Through Other Entities-
Unassigned

8100 | Governmental Entities

8500 | NonFederal ESD

9100 | Sale of Bonds

9300 | Sale of Equipment

9400 | Compensated Loss of Fixed Assets

9500 | Long-Term Financing

A. TOTAL REVENUES, OTHER FINANCING SOURCES
(less transfers)

B. 9900 TRANSFERS IN (from the General Fund)

C. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0	0
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EXPENDITURES

33 Transportation Equipment Purchases

34 Transportation Equipmment Major Repair

43 Transportation Vehicle Energy Audits

44 Transportation Equipment Capital Improvement

61 Bond/Levy Issuance and/or Election

91 Principal

92 Interest 1/

93 Arbitrage Rebate

D. TOTAL EXPENDITURES	0	0	0	0
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E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/

F. OTHER FINANCING USES (G.L.535) 3/

G. Unusual or Infrequent Items - Inflows (G.L. 968)

H. Unusual or Infrequent Items - Outflows (G.L. 538)

I. Net Change In Fund Balance (C-D-E-F+G-H)	0	0	0	0
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

J. TOTAL BEGINNING FUND BALANCE	0	0	0	0
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

K. TOTAL ENDING FUND BALANCE (I+J)	0	0	0	0
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Comment

Spokane International Academy (2026-2027 Budget)

ENROLLMENT AND STAFF COUNTS

A. FTE ENROLLMENT COUNTS (calculate to two decimal places)

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
1. Kindergarten /2	94.00	94.00	94.00	94.00
2. Grade 1	72.00	94.00	94.00	94.00
3. Grade 2	93.14	73.00	94.00	94.00
4. Grade 3	72.00	94.00	73.00	94.00
5. Grade 4	94.09	73.00	94.00	74.00
6. Grade 5	93.56	95.00	73.00	94.00
7. Grade 6	98.00	94.00	95.00	74.00
8. Grade 7	83.23	98.00	94.00	95.00
9. Grade 8	83.15	84.00	98.00	94.00
10. Grade 9	38.00	40.00	40.00	45.00
11. Grade 10	30.76	33.00	40.00	40.00
12. Grade 11 (excluding Running Start)	15.46	15.00	20.00	20.00
13. Grade 12 (excluding Running Start)	5.00	10.00	10.00	15.00
14. SUBTOTAL	872.39	897.00	919.00	927.00
15. Running Start	23.11	25.00	29.00	35.00
16. Dropout Reengagement Enrollment				
17. ALE Enrollment				
18. TOTAL K-12	895.50	922.00	948.00	962.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	67.681	69.000	71.000	74.000
2. General Fund FTE Classified Employees /4	33.113	35.000	38.000	41.000

SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
1000 Local Taxes				
2000 Local Nontax Support	224,500	228,429	232,426	236,494
3000 State, General Purpose	10,510,464	10,773,226	11,042,556	11,318,620
4000 State, Special Purpose	2,974,785	3,049,155	3,125,383	3,203,518
5000 Federal, General Purpose				
6000 Federal, Special Purpose	907,216	923,092	939,246	955,683
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities	325,000	330,688	336,475	342,363
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	14,941,965	15,304,590	15,676,086	16,056,678

EXPENDITURES

00 Regular Instruction	7,456,318	7,637,310	7,822,695	8,012,580
20 Special Education Instruction	1,612,206	1,651,340	1,691,424	1,732,481
30 Vocational Education Instruction				
40 Skill Center Instruction				
50 and 60 Compensatory Education Instruction	703,184	720,253	737,736	755,644
70 Other Instructional Programs	50,081	51,297	52,542	53,817
80 Community Services				
90 Support Services	5,078,218	5,201,485	5,327,744	5,457,067
B. TOTAL EXPENDITURES	14,900,007	15,261,685	15,632,141	16,011,589
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/				
D. OTHER FINANCING USES (G.L.535) 2/				
E. Unusual or Infrequent Items - Inflows (G.L. 968)				
F. Unusual or Infrequent Items - Outflows (G.L. 538)				
G. Net Change In Fund Balance (A-B-C-D+E-F)	41,958	42,905	43,945	45,089

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.815 Restricted for Unequalized Deductible Revenue

G.L.821 Restricted for Carryover of Restricted
Revenues

G.L.823 Restricted for Carryover of Transition To
Kindergerten

G.L.825 Restricted for Skill Center

G.L.828 Restricted for Carryover of Food Service
Revenue

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.840 Nonspendable Fund Balance-Inventory &
Prepaid Items

G.L.845 Restricted for Self-Insurance

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes

G.L.872 Committed to Economic Stabilization

G.L.873 Committed to Depreciation Sub-Fund for
Facility Maintenance

G.L.875 Assigned to Contingencies

G.L.884 Assigned to Other Capital Projects

G.L.888 Assigned to Other Purposes

G.L.890 Unassigned Fund Balance	4,100,000	4,141,958	4,184,863	4,228,808
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G.L.891 Unassigned to Minimum Fund Balance Policy

H. TOTAL BEGINNING FUND BALANCE	4,100,000	4,141,958	4,184,863	4,228,808
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.815 Restricted for Unequalized Deductible Revenue

G.L.821 Restricted for Carryover of Restricted
Revenues

G.L.823 Restricted for Carryover of Transition To
Kindergerten

G.L.825 Restricted for Skill Center

G.L.828 Restricted for Carryover of Food Service
Revenue

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.840 Nonspendable Fund Balance-Inventory &
Prepaid Items

G.L.845 Restricted for Self-Insurance

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes

G.L.872 Committed to Economic Stabilization

G.L.873 Committed to Depreciation Sub-Fund for
Facility Maintenance

G.L.875 Assigned to Contingencies

G.L.884 Assigned to Other Capital Projects

G.L.888 Assigned to Other Purposes

G.L.890 Unassigned Fund Balance	4,141,958	4,131,871	4,121,447	4,110,676
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G.L.891 Unassigned to Minimum Fund Balance Policy

I. TOTAL ENDING FUND BALANCE (G+H)	4,141,958	4,184,863	4,228,808	4,273,897
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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

REVENUES

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
100 General Student Body	30,754	31,215	31,684	32,159
200 Athletics	1,300	1,320	1,339	1,359
300 Classes	500	508	515	523
400 Clubs	33,470	33,972	34,485	34,999
600 Private Moneys	1,000	1,015	1,030	1,046
A. TOTAL REVENUES	67,024	68,030	69,053	70,086

EXPENDITURES

100 General Student Body	22,500	22,894	23,294	23,702
200 Athletics	4,200	4,274	4,348	4,424
300 Classes	500	509	519	527
400 Clubs	35,150	35,765	36,391	37,208
600 Private Moneys	1,000	1,018	1,035	1,053

B. TOTAL EXPENDITURES	63,350	64,460	65,587	66,914
C. Unusual or Infrequent Items - Inflows (G.L. 968)				
D. Unusual or Infrequent Items - Outflows (G.L. 538)				
E. Net Change In Fund Balance (A-B+C-D)	3,674	3,570	3,466	3,172

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes	15,600	19,274	22,844	26,310
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	15,600	19,274	22,844	26,310

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	3,674			
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes	15,600	22,844	22,740	22,446
G.L.890 Unassigned Fund Balance				
G. TOTAL ENDING FUND BALANCE (E+F)	19,274	22,844	26,310	29,482

SUMMARY OF DEBT SERVICE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
1000 Local Taxes				
2000 Local Nontax Support				

3000 | State, General Purpose

5000 | Federal, General Purpose

9000 | Other Financing Sources

A. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0	0
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EXPENDITURES

Matured Bond Expenditures

Interest on Bonds

Interfund Loan Interest

Bond Transfer Fees

Arbitrage Rebate

UnderWriter's Fees

B. TOTAL EXPENDITURES	0	0	0	0
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C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)

D. OTHER FINANCING USES (G.L.535)

E. Unusual or Infrequent Items - Inflows (G.L. 968)

F. Unusual or Infrequent Items - Outflows (G.L. 538)

G. Net Change In Fund Balance (A-B-C-D+E-F)	0	0	0	0
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

H. TOTAL BEGINNING FUND BALANCE	0	0	0	0
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

I. TOTAL ENDING FUND BALANCE (G+H)	0	0	0	0
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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
1000 Local Taxes				
2000 Local Nontax Support				
3000 State, General Purpose				
4000 State, Special Purpose				
5000 Federal, General Purpose				
6000 Federal, Special Purpose				
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities				
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0	0

EXPENDITURES

10 Sites				
20 Buildings				
30 Equipment				
40 Energy				
50 Sales and Lease Expenditures				
60 Bond Issuance Expenditures				
90 Debt Expenditures				
B. TOTAL EXPENDITURES	0	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/				

D. OTHER FINANCING USES (G.L.535) 2/

E. Unusual or Infrequent Items - Inflows (G.L. 968)

F. Unusual or Infrequent Items - Outflows (G.L. 538)

G. Net Change In Fund Balance (A-B-C-D)	0	0	0	0
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.825 Restricted for Skill Center

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.840 Nonspendable Fund Balance-Inventory &
Prepaid Items

G.L.850 Restricted for Uninsured Risks

G.L.861 Restricted from Bond Proceeds

G.L.862 Committed from Levy Proceeds

G.L.863 Restricted from State Proceeds

G.L.864 Restricted from Federal Proceeds

G.L.865 Restricted from Other Proceeds

G.L.866 Restricted from Impact Fee Proceeds

G.L.867 Restricted from Mitigation Fee Proceeds

G.L.869 Restricted from Undistributed Proceeds

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

H. TOTAL BEGINNING FUND BALANCE	0	0	0	0
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.825 Restricted for Skill Center

G.L.830 Restricted for Debt Service

G.L.840 Nonspendable Fund Balance-Inventory &
Prepaid Items

G.L.835 Restricted for Arbitrage Rebate

G.L.850 Restricted for Uninsured Risks				
G.L.861 Restricted from Bond Proceeds				
G.L.862 Committed from Levy Proceeds				
G.L.863 Restricted from State Proceeds				
G.L.864 Restricted from Federal Proceeds				
G.L.865 Restricted from Other Proceeds				
G.L.866 Restricted from Impact Fee Proceeds				
G.L.867 Restricted from Mitigation Fee Proceeds				
G.L.869 Restricted from Undistributed Proceeds				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
I. TOTAL ENDING FUND BALANCE (G+H)	0	0	0	0

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
1100 Local Property Tax				
1300 Sale of Tax Title Property				
1400 Local in lieu of Taxes				
1500 Timber Excise Tax				
1600 County-Administered Forests				
1900 Other Local Taxes				
2200 Sales of Goods, Supplies, and Services, Unassigned				
2300 Investment Earnings				
2500 Gifts and Donations				
2600 Fines and Damages				
2700 Rentals and Leases				
2800 Insurance Recoveries				

2900 | Local Support Nontax, Unassigned

3600 | State Forests

4100 | Special Purpose-Unassigned

4300 | Other State Agencies-Unassigned

4499 | Transportation Reimbursement Depreciation

5200 | General Purposes Direct Federal Grants-
Unassigned

5300 | Impact Aid, Maintenance and Operation

5400 | Federal in lieu of Taxes

5600 | Qualified Bond Interest Credit-Federal

5700 | Qualified Energy Investment Tax Credits

6100 | Special Purpose-OSPI Unassigned

6200 | Direct Special Purpose Grants

6300 | Federal Grants Through Other Entities-
Unassigned

8100 | Governmental Entities

8500 | NonFederal ESD

9100 | Sale of Bonds

9300 | Sale of Equipment

9400 | Compensated Loss of Fixed Assets

9500 | Long-Term Financing

A. TOTAL REVENUES, OTHER FINANCING SOURCES
(less transfers)

B. 9900 TRANSFERS IN (from the General Fund)

C. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0	0
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EXPENDITURES

33 Transportation Equipment Purchases

34 Transportation Equipmment Major Repair

43 Transportation Vehicle Energy Audits

44 Transportation Equipment Capital Improvement

61 Bond/Levy Issuance and/or Election

91 Principal

92 Interest 1/

93 Arbitrage Rebate

D. TOTAL EXPENDITURES	0	0	0	0
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/				
F. OTHER FINANCING USES (G.L.535) 3/				
G. Unusual or Infrequent Items - Inflows (G.L. 968)				
H. Unusual or Infrequent Items - Outflows (G.L. 538)				
I. Net Change In Fund Balance (C-D-E-F+G-H)	0	0	0	0

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
J. TOTAL BEGINNING FUND BALANCE	0	0	0	0

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
K. TOTAL ENDING FUND BALANCE (I+J)	0	0	0	0

Comment

Spokane International Academy Charter District No.901

FISCAL YEAR 2026-2027

REPORT TITLE	PAGE NAME
LEVY	
Budget and Excess Levy Certification	Certification Page
Budget and Excess Levy Summary	Fund Summary
GENERAL FUND BUDGET	
Financial Summary	Budget Summary
Enrollment and Staff Counts	GF1
Summary of General Fund	GF2
Revenues and Other Financing Sources	GF4
Expenditure by Program	GF8
Program Summary by Object of Expenditure	GF9
Program Matrices	GF9-XX
Salary Exhibits: Certificated Employees	GF9-201-XX
Salary Exhibits: Classified Employees	GF9-301-XX
Objects of Expenditure	GF10
Activity Summary	GF11
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	GF13
Long-Term Financing: Conditional Sales Contract	GF14
Certificated/Classified Staff Counts by Activity	GF15
ASSOCIATED STUDENT BODY FUND BUDGET	
Summary of Associated Student Body Fund	ASB1
DEBT SERVICE FUND BUDGET	
Summary of Debt Service Fund	DS1
Revenues and Other Financing Sources	DS2
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	DS3
Detail of Outstanding Bonds	DS4
CAPITAL PROJECTS FUND BUDGET	
Summary of Capital Projects Fund	CP1
Revenues and Other Financing Sources	CP3
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	CP5
Description of Projects	CP6
Salary Exhibit: Certificated Employees	CP7
Salary Exhibit: Classified Employees	CP8
Long-Term Financing: Conditional Sales Contracts	CP9

Spokane International Academy Charter District No.901

FISCAL YEAR 2026-2027

REPORT TITLE	PAGE NAME
TRANSPORTATION VEHICLE FUND BUDGET	
Summary of Transportation Vehicle Fund	TVF1
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	TVF3
Long-Term Financing: Condition Sales Contract	TVF4

Spokane International Academy Charter District No.901

F-195 BUDGET

CERTIFICATION

As Secretary to the Board of Directors of Spokane International Academy Charter No. 901, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.710.220 and held pursuant to WAC 392-123-054;

(a) established the total appropriation expenditure amount for each fund for the fiscal year; and

(b) the budget for each fund represents the budget as adopted by the Board of Directors; and

(c) the budget is prepared on the modified accrual basis of accounting pursuant to WAC 392-123-049; and

(d) the Board of Directors and officers of said charter school are fully cognizant of their liability under the provisions of WAC 392-123-070.

Secretary to the Board of Directors

Budget Adoption Date

Signed Date

FOR COMMISSION AND OSPI USE ONLY

The Charter budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.710 and WAC 392-123 for the period September 1, 2026 through August 31, 2027.

Commission Representative

Signed Date

OSPI Representative

Signed Date

Lock and Print Date: 07/10/2026

Spokane International Academy Charter District No.901

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	14,941,965	67,024	0	0	0
Total Appropriation (Expenditures)	14,900,007	63,350	0	0	0
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0	0	0
UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	41,958	3,674	0	0	0
Beginning Total Fund Balance	4,100,000	15,600	0	0	0
Ending Total Fund Balance	4,141,958	19,274	0	0	0
SECTION B: EXCESS LEVIES FOR 2027 COLLECTION					
Excess levies approved by voters for 2027 collection	0	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2027 collection after rollback	0	XXXXX	0	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Spokane International Academy Charter District No.901

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	826.19		871.00		895.50	
FTE Certificated Employees	63.489		69.560		67.681	
FTE Classified Employees	29.286		33.713		33.113	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	13,822,195		15,323,109		14,941,965	
Total Expenditures	14,123,916		15,152,840		14,900,007	
Total Beginning Fund Balance	5,215,455		4,100,000		4,100,000	
Total Ending Fund Balance	4,913,733		4,270,269		4,141,958	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	6,770,098	47.93	7,366,119	48.61	7,456,318	50.04
Federal Special Purpose Funding	20,273	10.04	0	0.00	XXXXXX	XXXXXX
Special Education Instruction	1,418,213	0.00	1,599,603	10.56	1,612,206	10.82
Vocational Instruction	0	0.00	0	0.00	0	0.00
Skill Center Instruction	0	5.22	0	0.00	0	0.00
Compensatory Education	737,153	0.17	863,129	5.70	703,184	4.72
Other Instructional Programs	23,741	0.81	45,152	0.30	50,081	0.34
Community Services	114,563	35.68	0	0.00	0	0.00
Support Services	5,039,875	100.00	5,278,837	34.84	5,078,218	34.08
Total - Program Groups	14,123,916		15,152,840	100.00	14,900,007	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	6,788,532	48.06	7,194,088	47.48	7,500,505	50.34
Teaching Support	1,083,844	7.67	1,509,257	9.96	1,364,137	9.16
Other Supportive Activities	3,938,851	27.89	4,116,689	27.17	3,754,143	25.20
Building Administration	708,504	5.02	917,076	6.05	697,464	4.68
Central Administration	1,461,068	10.34	1,415,730	9.34	1,583,758	10.63
Total - Activity Groups	14,123,916	100.00	15,152,840	100.00	14,900,007	100.00

Spokane International Academy Charter District No.901

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	4,905,419	34.73	5,698,072	37.60	5,489,178	36.84
Classified Salaries	1,729,604	12.25	1,793,156	11.83	1,854,236	12.44
Employee Benefits and Payroll Taxes	2,809,961	19.90	2,666,767	17.60	3,166,192	21.25
Supplies, Instructional Resources and Noncapitalized Items	704,509	4.99	844,060	5.57	707,100	4.75
Purchased Services	3,699,525	26.19	3,629,560	23.95	3,476,301	23.33
Travel	40,535	0.29	16,225	0.11	7,000	0.05
Capital Outlay	234,364	1.66	505,000	3.33	200,000	1.34
Total - Objects	14,123,916	100.00	15,152,840	100.00	14,900,007	100.00

Spokane International Academy Charter District No.901

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2024-2025	Budget 2/ 2025-2026	Budget 3/ 2026-2027
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	74.30	70.00	94.00
2. Grade 1	71.40	93.00	72.00
3. Grade 2	88.60	70.00	93.14
4. Grade 3	94.80	93.00	72.00
5. Grade 4	93.60	93.00	94.09
6. Grade 5	85.20	93.00	93.56
7. Grade 6	96.05	87.00	98.00
8. Grade 7	70.60	87.00	83.23
9. Grade 8	68.80	56.00	83.15
10. Grade 9	40.00	56.00	38.00
11. Grade 10	28.40	39.00	30.76
12. Grade 11 (excluding Running Start)	3.00	9.00	15.46
13. Grade 12 (excluding Running Start)	2.80	5.00	5.00
14. SUBTOTAL	817.55	851.00	872.39
15. Running Start	8.64	20.00	23.11
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00
18. TOTAL K-12	826.19	871.00	895.50
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	63.49	69.56	67.681
2. General Fund FTE Classified Employees /4	29.29	33.71	33.113

1/ Enrollment are the average counts at school years end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Spokane International Academy Charter District No.901

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	251,357	244,500	224,500
3000 State, General Purpose	9,318,744	10,822,475	10,510,464
4000 State, Special Purpose	2,526,042	2,701,511	2,974,785
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	928,667	1,154,623	907,216
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	797,385	400,000	325,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	13,822,195	15,323,109	14,941,965
EXPENDITURES			
00 Regular Instruction	6,770,098	7,366,119	7,456,318
20 Special Education Instruction	1,418,213	1,599,603	1,612,206
30 Vocational Education Instruction	0	0	0
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	737,153	863,129	703,184
70 Other Instructional Programs	23,741	45,152	50,081
80 Community Services	114,563	0	0
90 Support Services	5,039,875	5,278,837	5,078,218
B. TOTAL EXPENDITURES	14,123,916	15,152,840	14,900,007
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	-301,721	170,269	41,958
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0

Spokane International Academy Charter District No.901

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	5,215,455	4,100,000	4,100,000
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL BEGINNING FUND BALANCE	5,215,455	4,100,000	4,100,000
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX

ENDING FUND BALANCE

G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0

Spokane International Academy Charter District No.901

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.890 Unassigned Fund Balance	4,913,733	4,270,269	4,141,958
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	4,913,733	4,270,269	4,141,958

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

Spokane International Academy Charter District No.901
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	895	1,000	1,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	1,011	6,000	6,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	-297	2,000	2,000
2300 Investment Earnings	91,125	120,000	120,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	87,732	80,000	60,000
2600 Fines and Damages	3,000	500	500
2700 Rentals and Leases	0	0	0
2800 Judgement and Settlements	45,646	0	0
2900 Local Support Nontax, Unassigned	22,244	35,000	35,000
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	251,357	244,500	224,500

Spokane International Academy Charter District No.901

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
STATE, GENERAL PURPOSE			
3100 Apportionment	9,241,942	10,630,549	10,265,445
3121 Special Education--General Apportionment	76,802	191,926	245,019
3300 Local Effort Assistance	0	0	0
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	9,318,744	10,822,475	10,510,464
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	1,082	0	0
4109 Transition To Kindergarten	0	0	0
4121 Special Education	1,206,935	1,274,756	1,532,572
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	267,115	292,803	309,531
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	93,020	375,749	82,000
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	91,159	100,558	104,677
4174 Highly Capable	25,780	27,474	29,360
4188 Childcare	0	0	0
4198 School Food Services	312,188	20,000	391,424
4199 Transportation--Operations	528,763	550,171	525,221
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special and Pilot Programs--Other State Agencies	0	60,000	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	2,526,042	2,701,511	2,974,785

Spokane International Academy Charter District No.901

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	125,854	132,921	145,661
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	0	0	0
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	281,153	258,945	257,056
6152 School Improve, Fed Other Title Grants under ESEA, Fed	41,671	51,383	69,867
6153 Migrant ESEA Migrant, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	0	0	0
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	388,570	694,374	377,444
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	18,238	17,000	0
6210 E-Rate	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6321 Special Education--Medicaid Reimbursement	0	0	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0

Spokane International Academy Charter District No.901

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	73,182	0	57,188
6000 TOTAL FEDERAL, SPECIAL PURPOSE	928,667	1,154,623	907,216
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	797,385	400,000	325,000
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	797,385	400,000	325,000

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	13,822,195	15,323,109	14,941,965

Spokane International Academy Charter District No.901

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REGULAR INSTRUCTION			
01 Basic Education	6,770,098	7,366,119	7,456,318
02 Alternative Learning Experience	0	0	0
03 Basic Education - Dropout Reengagement	0	0	0
09 Transition to Kindergarten	0	0	0
00 TOTAL REGULAR INSTRUCTION	6,770,098	7,366,119	7,456,318
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	1,289,966	1,466,682	1,467,783
22 Special Education, Infants and Toddlers, State	0	0	0
24 Special Education, Supplemental, Federal	128,247	132,921	144,423
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	1,418,213	1,599,603	1,612,206
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	0	0	0
34 Middle School Career and Technical Education, State	0	0	0
38 Vocational, Federal	0	0	0
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	0	0	0
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	268,987	286,961	294,117
52 Other Title Grants under ESEA-Federal	70,536	22,085	30,000
53 Migrant ESEA Migrant, Federal	0	0	0
55 Learning Assistance Program (LAP), State	257,193	277,803	264,390
56 State Institutions, Centers and Homes, Delinquent	0	0	0

Spokane International Academy Charter District No.901

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	72,099	188,628	15,000
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
64 Limited English Proficiency, Federal	0	0	0
65 Transitional Bilingual, State	68,338	87,652	99,677
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	737,153	863,129	703,184
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	23,741	45,152	50,081
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	0	0	0
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	23,741	45,152	50,081
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	0	0	0
89 Other Community Services	114,563	0	0
80 TOTAL COMMUNITY SERVICES	114,563	0	0
SUPPORT SERVICES			
97 District-wide Support	3,742,161	3,917,841	3,596,852
98 School Food Services	635,730	629,029	694,470
99 Pupil Transportation	677,162	731,967	786,896
90 TOTAL SUPPORT SERVICES	5,055,053	5,278,837	5,078,218
TOTAL PROGRAM EXPENDITURES	14,139,094	15,152,840	14,900,007

Spokane International Academy Charter District No.901

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	7,456,318	0		4,729,314	326,658	1,963,686	139,450	191,710	5,500	100,000
02 ALE	0	0		0	0	0	0	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
09 Transition to Kindergarten	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	7,456,318	0		4,729,314	326,658	1,963,686	139,450	191,710	5,500	100,000
21 Sp Ed, Sup, St	1,467,783	0		418,088	388,455	489,240	80,000	92,000	0	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	144,423	0		0	0	0	0	144,423	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	1,612,206	0		418,088	388,455	489,240	80,000	236,423	0	0
31 Voc, Basic, St	0	0		0	0	0	0	0	0	0
34 MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38 Voc, Fed	0	0		0	0	0	0	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	0	0		0	0	0	0	0	0	0
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0

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PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	294,117	0		0	171,464	122,653	0	0	0	0
52 Other Title Grants under ESEA-Federal	30,000	0	0	0	0	0	0	30,000	0	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
55 LAP	264,390	0		152,303	11,966	67,221	32,900	0	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	15,000	0		0	0	0	10,000	5,000	0	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	0	0		0	0	0	0	0	0	0
65 Tran Biling, St	99,677	0		66,421	0	27,756	5,500	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	703,184	0	0	218,724	183,430	217,630	48,400	35,000	0	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0

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PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
74 Highly Capable	50,081	0		35,162	0	13,919	1,000	0	0	0
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	0	0		0	0	0	0	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	50,081	0		35,162	0	13,919	1,000	0	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0
88 Early Learning Programs	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	0	0	0	0	0	0	0	0	0	0
97 Distwide Suppt	3,596,852	0	0	87,890	737,471	346,073	84,750	2,239,168	1,500	100,000
98 Schl Food Serv	694,470	0	0	0	194,432	127,538	353,500	19,000	0	0
99 Pupil Transp	786,896	0	0	0	23,790	8,106	0	755,000	0	0
TOTAL SUPPORT SERVICES	5,078,218	0	0	87,890	955,693	481,717	438,250	3,013,168	1,500	100,000
OBJECT TOTALS	14,900,007	0	0	5,489,178	1,854,236	3,166,192	707,100	3,476,301	7,000	200,000

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OBJECTS OF EXPENDITURE

PROGRAM 01 - Basic Education

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	167,322	0		129,575	0	37,747	0	0	0	0
22 Lrn Resrc	1,400	0		0	0	0	1,400	0	0	0
23 Princ Off	697,464	0		370,819	121,918	183,277	5,500	14,450	1,500	0
24 Guid/Coun	314,186	0		223,148	0	86,988	4,050	0	0	0
25 Pupil M/S	94,873	0		0	55,287	39,386	200	0	0	0
26 Health	94,442	0		0	65,879	27,303	1,000	260	0	0
27 Teaching	5,737,645	0		3,871,384	83,574	1,543,887	69,800	168,500	500	0
28 Extracur	30,752	0		25,250	0	3,002	1,500	1,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	11,000	0		0	0	0	0	7,500	3,500	0
32 Inst Tech	110,000	0			0	0	10,000	0	0	100,000
33 Curriculum	46,000	0		0	0	0	46,000	0	0	0
34 Prof Lrng St	151,234	0		109,138		42,096	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	7,456,318	0		4,729,314	326,658	1,963,686	139,450	191,710	5,500	100,000
FTE Program Staff				58.425	6.217					

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OBJECTS OF EXPENDITURE

PROGRAM 02 - Alternative Learning Experience

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 03 - Basic Education - Dropout Reengagement

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 09 - Transition to Kindergarten

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
64 Maintnce	0	0		0	0	0	0	0	0	0
65 Utilities	0	0					0	0	0	0
67 Bldg Secu	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 21 - Special Education, Supplemental, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	92,361	0		64,788	0	27,573	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	297,784	0		150,387	0	69,897	2,500	75,000	0	0
27 Teaching	1,047,669	0		198,422	388,455	388,292	70,500	2,000	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	15,000	0		0	0	0	0	15,000	0	0
32 Inst Tech	5,000	0			0	0	5,000	0	0	0
33 Curriculum	2,000	0		0	0	0	2,000	0	0	0
34 Prof Lrng St	7,969	0		4,491		3,478	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	1,467,783	0		418,088	388,455	489,240	80,000	92,000	0	0
FTE Program Staff				5.300	8.431					

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OBJECTS OF EXPENDITURE

PROGRAM 22 - Special Education, Infants and Toddlers, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 24 - Special Education, Supplemental, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	144,423	0		0	0	0	0	144,423	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	144,423	0		0	0	0	0	144,423	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 25 - Special Education, Infants and Toddlers, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 26 - Special Education, Institutions, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 29 - Special Education, Other, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 31 - Vocational, Basic, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0				0	0	0	0	0	0
65 Utilities	0							0		
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 34 - Middle School Career and Technical Education, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0				0	0	0	0	0	0
65 Utilities	0							0		
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 38 - Vocational, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 39 - Vocational, Other Categorical

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 45 - Skill Center, Basic, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0	0	0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
Total	0	0	0	0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 46 - Skill Center, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 47 - Skill Center - Facility Upgrades

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
61 Supv Bldg	0	0		0	0	0	0	0		0
62 Grnd Mnt	0	0			0	0	0	0		0
64 Maintnce	0	0			0	0	0	0		0
67 Bldg Secu	0	0			0	0	0	0		0
Total	0	0		0	0	0	0	0		0

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OBJECTS OF EXPENDITURE

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	294,117	0		0	171,464	122,653	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	294,117	0		0	171,464	122,653	0	0	0	0
FTE Program Staff					3.780					

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OBJECTS OF EXPENDITURE

PROGRAM 52 - Other Title Grants under ESEA-Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	30,000	0		0	0	0	0	30,000	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	30,000	0	0	0	0	0	0	30,000	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 53 - Migrant ESEA Migrant, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
68 Insurance	0	0						0		
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 55 - Learning Assistance Program (LAP), State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	234,390	0		152,303	11,966	67,221	2,900	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	30,000	0		0	0	0	30,000	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	264,390	0		152,303	11,966	67,221	32,900	0	0	0
FTE Program Staff				2.000	0.270					

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OBJECTS OF EXPENDITURE

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 58 - Special and Pilot Programs, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	10,000	0		0	0	0	10,000	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	5,000	0		0	0	0	0	5,000	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	15,000	0		0	0	0	10,000	5,000	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 59 - Institutions - Juveniles in Adult Jails

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 61 - Head Start, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 64 - Limited English Proficiency, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 65 - Transitional Bilingual, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	95,851	0		64,428	0	26,923	4,500	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	1,000	0			0	0	1,000	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	2,826	0		1,993		833	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	99,677	0		66,421	0	27,756	5,500	0	0	0
FTE Program Staff				1.000						

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OBJECTS OF EXPENDITURE

PROGRAM 67 - Indian Education, Federal, JOM

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 68 - Indian Education, Federal, ED

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 69 - Compensatory, Other

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 71 - Traffic Safety

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
68 Insurance	0	0						0		
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 73 - Summer School

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 74 - Highly Capable

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	50,081	0		35,162	0	13,919	1,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	50,081	0		35,162	0	13,919	1,000	0	0	0
FTE Program Staff				0.486						

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OBJECTS OF EXPENDITURE

PROGRAM 76 - Targeted Assistance

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 78 - Youth Training Programs, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 79 - Instructional Programs, Other

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
66 E-Rate	0	0					0	0		0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 81 - Public Radio/Television

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 86 - Community Schools

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 88 - Early Learning Programs

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 89 - Other Community Services

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
75 Mtr Pool	0	0			0	0	0	0	0	0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 97 - District-wide Support

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	435,500	0			0	0	5,500	430,000	0	0
12 Supt Off	201,125	0		87,890	58,972	47,763	5,000	0	1,500	0
13 Busns Off	331,052	0		0	207,777	66,025	7,250	50,000	0	0
14 HR	95,645	0		0	52,735	29,010	500	13,400	0	0
15 Pblc Rltn	5,000	0		0	0	0	2,500	2,500	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
61 Supv Bldg	165,286	0		0	122,610	41,776	0	900	0	0
62 Grnd Mnt	25,000	0			0	0	5,500	19,500	0	0
63 Oper Bldg	1,523,716	0			190,370	108,346	25,000	1,200,000	0	0
64 Maintnce	259,480	0	0		39,855	24,625	25,000	70,000	0	100,000
65 Utilities	200,000	0	0		0	0	0	200,000	0	0
67 Bldg Secu	24,500	0			0	0	4,500	20,000	0	0
68 Insurance	137,868	0					0	137,868		0
69 Dep Fac Mnt	0	0			0	0	0	0		0
72 Info Sys	180,180	0	0	0	65,152	28,528	4,000	82,500	0	0
73 Printing	0	0	0	0	0	0	0	0	0	0
74 Warehouse	0	0	0	0	0	0	0	0	0	0
75 Mtr Pool	0	0	0	0	0	0	0	0	0	0
83 Interest	0							0		
84 Principal	12,500							12,500		
85 Debt Expn	0		0					0		0
Total	3,596,852	0	0	87,890	737,471	346,073	84,750	2,239,168	1,500	100,000
FTE Program Staff				0.470	10.274					

Spokane International Academy Charter District No.901

OBJECTS OF EXPENDITURE

PROGRAM 98 - School Food Services

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
35 Pupil Safety	0	0		0	0	0	0	0	0	0
41 Supervisn	58,571	0		0	36,600	12,471	0	9,500	0	0
42 Food	350,000	0					350,000	0		
44 Operation	285,899	0			157,832	115,067	3,500	9,500	0	0
49 Transfers	0		0							
Total	694,470	0	0	0	194,432	127,538	353,500	19,000	0	0
FTE Program Staff					3.918					

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OBJECTS OF EXPENDITURE

PROGRAM 99 - Pupil Transportation

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
35 Pupil Safety	0	0		0	0	0	0	0	0	0
51 Supervisn	31,896	0		0	23,790	8,106	0	0	0	0
52 Operation	755,000	0			0	0	0	755,000	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
59 Transfers	0		0							
Total	786,896	0	0	0	23,790	8,106	0	755,000	0	0
FTE Program Staff					0.223					

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SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE		TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-130		OTHER DISTRICT ADMINISTRATOR	0.919	129,575	129,575	129,574.54	119,079	119,079	0
01-21-250		OTHER SCHOOL ADMINISTRATOR	0.081	129,575	129,575	129,580.25	10,496	10,496	0
ACTIVITY CODE 21 TOTAL			1.000				129,575	129,575	0
01-23-210		ELEMENTARY PRINCIPAL	1.530	187,000	138,881	155,549.67	237,991	237,991	0
01-23-230		SECONDARY PRINCIPAL	1.000	132,828	132,828	132,828.00	132,828	132,828	0
ACTIVITY CODE 23 TOTAL			2.530				370,819	370,819	0
01-24-420		COUNSELOR	3.079	76,062	70,057	72,474.18	223,148	223,148	0
ACTIVITY CODE 24 TOTAL			3.079				223,148	223,148	0
01-27-002		SUBSTITUTE PAY	0.000	0	0	0.00	45,000	45,000	0
01-27-310		ELEMENTARY HOMEROOM TEACHER	29.874	96,846	36,288	71,803.27	2,145,051	2,145,051	0
01-27-311		ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	80,333	0	80,333
01-27-320		SECONDARY TEACHER	13.580	96,846	36,288	74,685.49	1,014,229	1,014,229	0
01-27-321		SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	56,000	0	56,000
01-27-330		OTHER TEACHER	2.910	77,283	62,553	67,870.10	197,502	197,502	0
01-27-331		OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	34,000	0	34,000
01-27-340		ELEMENTARY SPECIALIST TEACHER	3.980	92,756	60,111	75,193.22	299,269	299,269	0
ACTIVITY CODE 27 TOTAL			50.344				3,871,384	3,701,051	170,333
01-28-511		EXTRACURRICULAR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	25,250	10,000	15,250
ACTIVITY CODE 28 TOTAL			0.000				25,250	10,000	15,250
01-34-310		ELEMENTARY HOMEROOM TEACHER	0.932	96,846	58,918	73,311.16	68,326	68,326	0
01-34-320		SECONDARY TEACHER	0.360	96,846	64,992	77,516.67	27,906	27,906	0
01-34-330		OTHER TEACHER	0.090	77,283	62,553	67,866.67	6,108	6,108	0

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SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-34-340	ELEMENTARY SPECIALIST TEACHER	0.090	92,756	60,111	75,533.33	6,798	6,798	0
ACTIVITY CODE 34 TOTAL		1.472				109,138	109,138	0
PROGRAM TOTAL		58.425				4,729,314	4,543,731	185,583

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

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SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-130	OTHER DISTRICT ADMINISTRATOR	0.500	129,575	129,575	129,576.00	64,788	64,788	0
ACTIVITY CODE 21 TOTAL		0.500				64,788	64,788	0
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	2.000	83,176	67,211	75,193.50	150,387	150,387	0
ACTIVITY CODE 26 TOTAL		2.000				150,387	150,387	0
21-27-330	OTHER TEACHER	2.738	73,314	71,278	72,469.69	198,422	198,422	0
ACTIVITY CODE 27 TOTAL		2.738				198,422	198,422	0
21-34-330	OTHER TEACHER	0.062	73,314	72,514	72,435.48	4,491	4,491	0
ACTIVITY CODE 34 TOTAL		0.062				4,491	4,491	0
PROGRAM TOTAL		5.300				418,088	418,088	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Spokane International Academy Charter District No.901

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Spokane International Academy Charter District No.901

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Spokane International Academy Charter District No.901

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

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SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,000	5,000	0
55-27-340	ELEMENTARY SPECIALIST TEACHER	2.000	88,385	58,918	73,651.50	147,303	147,303	0
ACTIVITY CODE 27 TOTAL		2.000				152,303	152,303	0
PROGRAM TOTAL		2.000				152,303	152,303	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Spokane International Academy Charter District No.901

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

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SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-27-330	OTHER TEACHER	0.970	66,421	66,421	66,420.62	64,428	64,428	0
ACTIVITY CODE 27 TOTAL		0.970				64,428	64,428	0
65-34-330	OTHER TEACHER	0.030	66,421	66,421	66,433.33	1,993	1,993	0
ACTIVITY CODE 34 TOTAL		0.030				1,993	1,993	0
PROGRAM TOTAL		1.000				66,421	66,421	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

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SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE		TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
74-27-310		ELEMENTARY HOMEROOM TEACHER	0.243	72,498	72,498	72,349.79	17,581	17,581	0
74-27-320		SECONDARY TEACHER	0.243	72,498	72,498	72,349.79	17,581	17,581	0
ACTIVITY CODE 27 TOTAL			0.486				35,162	35,162	0
PROGRAM TOTAL			0.486				35,162	35,162	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Spokane International Academy Charter District No.901

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-110	SUPERINTENDENT	0.470	187,000	187,000	187,000.00	87,890	87,890	0
ACTIVITY CODE 12 TOTAL		0.470				87,890	87,890	0
PROGRAM TOTAL		0.470				87,890	87,890	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Spokane International Academy Charter District No.901

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Spokane International Academy Charter District No.901

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Spokane International Academy Charter District No.901

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-23-940	OFFICE/CLERICAL	2.434	5,062.50	30.45	20.56	24.08	121,918	121,918	0
ACTIVITY CODE 23 TOTAL		2.434					121,918	121,918	0
01-25-910	AIDES	1.206	2,524.50	22.95	20.81	21.90	55,287	55,287	0
ACTIVITY CODE 25 TOTAL		1.206					55,287	55,287	0
01-26-970	SERVICE WORKERS	0.762	1,584.00	41.59	41.59	41.59	65,879	65,879	0
ACTIVITY CODE 26 TOTAL		0.762					65,879	65,879	0
01-27-910	AIDES	1.815	3,786.75	22.95	20.81	22.07	83,574	83,574	0
ACTIVITY CODE 27 TOTAL		1.815					83,574	83,574	0
PROGRAM TOTAL		6.217					326,658	326,658	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane International Academy Charter District No.901

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-27-910	AIDES	8.431	17,531.25	22.95	20.81	22.16	388,455	388,455	0
ACTIVITY CODE 27 TOTAL		8.431					388,455	388,455	0
PROGRAM TOTAL		8.431					388,455	388,455	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane International Academy Charter District No.901

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	
								0	
								0	

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane International Academy Charter District No.901

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-27-910	AIDES	3.780	7,854.00	22.95	20.81	21.83	171,464	171,464	0
ACTIVITY CODE 27 TOTAL		3.780					171,464	171,464	0
PROGRAM TOTAL		3.780					171,464	171,464	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane International Academy Charter District No.901

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane International Academy Charter District No.901

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-27-910	AIDES	0.270	561.00	21.33	21.33	21.33	11,966	11,966	0
ACTIVITY CODE 27 TOTAL		0.270					11,966	11,966	0
PROGRAM TOTAL		0.270					11,966	11,966	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane International Academy Charter District No.901

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	
								0	
								0	

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane International Academy Charter District No.901

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane International Academy Charter District No.901

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	
								0	
								0	

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane International Academy Charter District No.901

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-940	OFFICE/CLERICAL	0.800	1,664.00	35.44	35.44	35.44	58,972	58,972	0
ACTIVITY CODE 12 TOTAL		0.800					58,972	58,972	0
97-13-960	PROFESSIONAL	1.631	3,392.00	84.94	37.12	61.26	207,777	207,777	0
ACTIVITY CODE 13 TOTAL		1.631					207,777	207,777	0
97-14-960	PROFESSIONAL	0.808	1,680.00	31.39	31.39	31.39	52,735	52,735	0
ACTIVITY CODE 14 TOTAL		0.808					52,735	52,735	0
97-61-990	DIRECTOR/SUPERVISOR	1.149	2,390.56	51.29	51.29	51.29	122,610	122,610	0
ACTIVITY CODE 61 TOTAL		1.149					122,610	122,610	0
97-63-940	OFFICE/CLERICAL	0.738	1,537.50	21.28	20.56	20.92	32,165	32,165	0
97-63-970	SERVICE WORKERS	3.432	7,136.00	22.46	21.30	22.17	158,205	158,205	0
ACTIVITY CODE 63 TOTAL		4.170					190,370	190,370	0
97-64-970	SERVICE WORKERS	0.858	1,784.00	22.34	22.34	22.34	39,855	39,855	0
ACTIVITY CODE 64 TOTAL		0.858					39,855	39,855	0
97-72-980	TECHNICAL	0.858	1,784.00	36.52	36.52	36.52	65,152	65,152	0
ACTIVITY CODE 72 TOTAL		0.858					65,152	65,152	0
PROGRAM TOTAL		10.274					737,471	737,471	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane International Academy Charter District No.901

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
98-41-990	DIRECTOR/SUPERVISOR	0.343	713.60	51.29	51.29	51.29	36,600	36,600	0
ACTIVITY CODE 41 TOTAL		0.343					36,600	36,600	0
98-44-970	SERVICE WORKERS	3.575	7,440.00	25.94	19.18	21.21	157,832	157,832	0
ACTIVITY CODE 44 TOTAL		3.575					157,832	157,832	0
PROGRAM TOTAL		3.918					194,432	194,432	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane International Academy Charter District No.901

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
99-51-990	DIRECTOR/SUPERVISOR	0.223	463.84	51.29	51.29	51.29	23,790	23,790	0
ACTIVITY CODE 51 TOTAL		0.223					23,790	23,790	0
PROGRAM TOTAL		0.223					23,790	23,790	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane International Academy Charter District No.901

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

		(1)	(2)	(3)	(4)	(5)	(6)
		Actual	% of	Budget	% of	Budget	% of
		2024-2025	Total	2025-2026	Total	2026-2027	Total
OBJECT OF EXPENDITURE							
(0)	Debit Transfers	0	XXXXX	0	XXXXX	0	XXXXX
(1)	Credit Transfers	0	XXXXX	0	XXXXX	0	XXXXX
(2)	Certificated Salaries	4,905,419	34.73	5,698,072	37.60	5,489,178	36.84
(3)	Classified Salaries	1,729,604	12.25	1,793,156	11.83	1,854,236	12.44
(4)	Employee Benefits and Payroll Taxes	2,809,961	19.90	2,666,767	17.60	3,166,192	21.25
(5)	Supplies and Materials	704,509	4.99	844,060	5.57	707,100	4.75
(7)	Purchased Services	3,699,525	26.19	3,629,560	23.95	3,476,301	23.33
(8)	Travel	40,535	0.29	16,225	0.11	7,000	0.05
(9)	Capital Outlay	234,364	1.66	505,000	3.33	200,000	1.34
TOTAL EXPENDITURES		14,123,916	100.00	15,152,840	100.00	14,900,007	100.00

Spokane International Academy Charter District No.901

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	6,738,358	47.71	7,133,443	47.08	7,469,753	50.13
28 Extracur	50,174	0.36	60,645	0.40	30,752	0.21
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	6,788,532	48.06	7,194,088	47.48	7,500,505	50.34
TEACHING SUPPORT						
22 Lrn Resrc	1,860	0.01	0	0.00	1,400	0.01
24 Guid/Coun	284,757	2.02	287,067	1.89	314,186	2.11
25 Pupil M/S	4,545	0.03	90,552	0.60	94,873	0.64
26 Health	494,804	3.50	597,341	3.94	536,649	3.60
31 InstProDev	127,899	0.91	177,367	1.17	61,000	0.41
32 Inst Tech	101,637	0.72	77,500	0.51	116,000	0.78
33 Curriculum	68,343	0.48	122,410	0.81	78,000	0.52
34 Prof Lrng St	143,118	1.01	157,020	1.04	162,029	1.09
35 Pupil Safety	0	0.00	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	1,083,844	7.67	1,509,257	9.96	1,364,137	9.16
OTHER SUPPORT ACTIVITIES						
42 Food	395,130	2.80	402,500	2.66	350,000	2.35
44 Operation	230,245	1.63	226,529	1.49	285,899	1.92
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	664,289	4.70	718,872	4.74	755,000	5.07
53 Maintnce	0	0.00	0	0.00	0	0.00
56 Insurance	0	0.00	0	0.00	0	0.00
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	0	0.00	0	0.00	0	0.00
62 Grnd Mnt	43,700	0.31	44,125	0.29	25,000	0.17
63 Oper Bldg	1,444,826	10.23	1,496,016	9.87	1,523,716	10.23
64 Maintnce	343,606	2.43	606,206	4.00	259,480	1.74
65 Utilities	263,880	1.87	245,988	1.62	200,000	1.34
66 E-Rate	68,343	0.48	0	0.00	0	0.00
67 Bldg Secu	18,261	0.13	26,548	0.18	24,500	0.16
68 Insurance	187,048	1.32	150,000	0.99	137,868	0.93

Spokane International Academy Charter District No.901

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
72 Info Sys	219,465	1.55	199,905	1.32	180,180	1.21
73 Printing	1,814	0.01	0	0.00	0	0.00
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	0	0.00	0	0.00	0	0.00
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	15,178	0.11	0	0.00	12,500	0.08
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	111,408	0.79	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	3,938,851	27.89	4,116,689	27.17	3,754,143	25.20
UNIT ADMINISTRATION						
23 Princ Off	708,504	5.02	917,076	6.05	697,464	4.68
TOTAL UNIT ADMINISTRATION	708,504	5.02	917,076	6.05	697,464	4.68
CENTRAL ADMINISTRATION						
11 Bd of Dir	457,471	3.24	403,899	2.67	435,500	2.92
12 Supt Off	197,440	1.40	193,437	1.28	201,125	1.35
13 Busns Off	314,309	2.23	339,722	2.24	331,052	2.22
14 HR	81,460	0.58	78,602	0.52	95,645	0.64
15 Pblc Rltn	7,215	0.05	0	0.00	5,000	0.03
21 Supv Inst	248,636	1.76	253,582	1.67	259,683	1.74
41 Supervisn	10,355	0.07	0	0.00	58,571	0.39
51 Supervisn	12,873	0.09	13,095	0.09	31,896	0.21
61 Supv Bldg	131,309	0.93	133,393	0.88	165,286	1.11
TOTAL CENTRAL ADMINISTRATION	1,461,068	10.34	1,415,730	9.34	1,583,758	10.63
TOTAL EXPENDITURES	14,123,916	100.00	15,152,840	100.00	14,900,007	100.00

Spokane International Academy Charter District No.901

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0	0	0.00	0
Spring 2027	0	0	0	0.00	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

- 1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.
- 2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).
- 3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

Spokane International Academy Charter District No.901

GENERAL FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2026-2027	Interest Payments in FY 2026-2027	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate program matrix pages.

3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principal, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on page GF4.

Spokane International Academy Charter District No.901

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	56.538	83.54	14.296	43.17
28 Extracurricular	0.000	0.00	0.000	0.00
TOTAL TEACHING ACTIVITIES	56.538	83.54	14.296	43.17
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	0.000	0.00
24 Guidance and Counseling	3.079	4.55	0.000	0.00
25 Pupil Management and Safety	0.000	0.00	1.206	3.64
26 Health/Related Services	2.000	2.96	0.762	2.30
31 InstProDev	0.000	0.00	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	1.564	2.31	XXXXX	XXXXX
35 Pupil Safety	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	6.643	9.82	1.968	5.94
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	3.575	10.80
52 Operations	XXXXX	XXXXX	0.000	0.00
53 Maintenance	XXXXX	XXXXX	0.000	0.00
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	0.000	0.00
63 Operation of Buildings	XXXXX	XXXXX	4.170	12.59
64 Maintenance	XXXXX	XXXXX	0.858	2.59
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.000	0.00	0.858	2.59
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.000	0.00
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	9.461	28.57

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SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	2.530	3.74	2.434	7.35
TOTAL UNIT ADMINISTRATION	2.530	3.74	2.434	7.35
CENTRAL ADMINISTRATION				
12 Superintendent's Office	0.470	0.69	0.800	2.42
13 Business Office	0.000	0.00	1.631	4.93
14 Human Resources	0.000	0.00	0.808	2.44
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	1.500	2.22	0.000	0.00
41 Supervision - Nutrition Services	0.000	0.00	0.343	1.04
51 Supervision - Transportation	0.000	0.00	0.223	0.67
61 Supervision - Building	0.000	0.00	1.149	3.47
TOTAL CENTRAL ADMINISTRATION	1.970	2.91	4.954	14.96
TOTAL FTE STAFF	67.681	100.00	33.113	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES			
100 General Student Body	17,443	29,000	30,754
200 Athletics	0	0	1,300
300 Classes	0	0	500
400 Clubs	24,369	39,200	33,470
600 Private Moneys	0	0	1,000
A. TOTAL REVENUES	41,812	68,200	67,024
EXPENDITURES			
100 General Student Body	14,082	23,650	22,500
200 Athletics	0	0	4,200
300 Classes	0	0	500
400 Clubs	18,717	39,200	35,150
600 Private Moneys	0	0	1,000
B. TOTAL EXPENDITURES	32,799	62,850	63,350
C. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0
D. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0
E. Net Change in Fund Balance (A-B+C-D)	9,013	5,350	3,674
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	7,083	1,000	15,600
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	7,083	1,000	15,600
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	0	5,350	3,674
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	16,096	1,000	15,600
G.L.890 Unassigned Fund Balance	0	0	0
G. TOTAL ENDING FUND BALANCE (E+F)	16,096	6,350	19,274

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SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	0	0	0
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0
EXPENDITURES			
Matured Bond Expenditures	0	0	0
Interest on Bonds	0	0	0
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	0	0	0
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	0	0	0
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	0	0	0

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DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 Local Property Taxes	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	0	0	0
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0

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DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0

Spokane International Academy Charter District No.901

REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0	0	0.00	0
Spring 2027	0	0	0	0.00	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

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DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue	1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2026
---------------	----	--------------------------	--

B. NONVOTED BONDS

Date of Issue	1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2026
---------------	----	--------------------------	--

TOTAL ALL BONDS 2/

1/ Include only bond issues for which debt service costs are included on page DS1. Please list in Sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.

2/ Total estimated bonds outstanding as of September 1 should agree with County Treasurer's amount outstanding as of June 30, plus estimated July and August issues, less estimated July and August redemption.

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	0	0	0
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0
EXPENDITURES			
10 Sites	0	0	0
20 Buildings	0	0	0
30 Equipment	0	0	0
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	0	0	0
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	0	0	0
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	0	0	0

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	0	0	0
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	0	0	0
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	XXXXX
6112 Federal Special Purpose-ESSER II	0	0	XXXXX
6113 Federal Special Purpose-ESSER III	0	0	XXXXX
6114 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6118 Federal Special Purpose-Reserved G	0	0	XXXXX
6119 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	0	0	0
6211 Federal Special Purpose-SLFRF	0	0	XXXXX
6212 Federal Special Purpose-ESSER II	0	0	XXXXX
6213 Federal Special Purpose-ESSER III	0	0	XXXXX
6214 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6218 Federal Special Purpose-Reserved G	0	0	XXXXX
6219 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	XXXXX
6312 Federal Special Purpose-ESSER II	0	0	XXXXX
6313 Federal Special Purpose-ESSER III	0	0	XXXXX
6314 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6318 Federal Special Purpose-Reserved G	0	0	XXXXX
6319 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
6340 Impact Aid-Construction	0	0	0

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6376 Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0

Spokane International Academy Charter District No.901

REVENUE WORK SHEET--CAPITAL PROJECTS FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0	0	0.00	0
Spring 2027	0	0	0	0.00	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

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CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2026-2027

PROJECT DESCRIPTION	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
TOTAL EXPENDITURES	0	0	0	0	0	0	0	0	0

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SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Spokane International Academy Charter District No.901

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane International Academy Charter District No.901

CAPITAL PROJECTS FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2026-2027	Interest Payments in FY 2026-2027	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate expenditure type on Page CP6.

3/ Budget as part of Expenditure (90) - Debt on Page CP6.

4/ Budget as Other Financing Source in Revenue Account No. 9500 on CP3.

Spokane International Academy Charter District No.901

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	0	0	0
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	0	0	0

Spokane International Academy Charter District No.901

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	0	0	0
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0
EXPENDITURES			
33 Transportation Equipment Purchases	0	0	0
34 Transportation Equipmment Major Repair	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	0	0	0
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
H. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
I. NET CHANGE IN FUND BALANCE (C-D-E-F+G-H)	0	0	0
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL BEGINNING FUND BALANCE	0	0	0
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0

Spokane International Academy Charter District No.901

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.819 Restricted for Fund Purposes	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
K. TOTAL ENDING FUND BALANCE (I+J)	0	0	0

- 1/ Includes interest portion of purchase contracts.
- 2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
- 3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

Spokane International Academy Charter District No.901

REVENUE WORK SHEET--TRANSPORTATION VEHICLE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0	0	0.00	0
Spring 2027	0	0	0	0.00	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Spokane International Academy Charter District No.901

TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2026-2027	Interest Payments in FY 2026-2027	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditures on Page TVF 1 under 34 - Transportation Equipment Major Equipment

3/ Budget as part of 91 Principal or 92 Interest, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on Page TVF1.

Spokane International Academy No. 901

Budget Edit Report

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.601	Expenditures Exceed Revenues by 2% or greater	0.99	0.00
Informational	1.704	On report GF4, Revenue Account 3121 + 4121 + 4321 + 6121 + 6221 + 6321 + 7121 + 8521; on report GF8, expenditures for Program 21	1,777,591.00	1,467,783.00
Informational	1.715	On report GF4, Revenue Account 6151 + 6251 + 6351; on report GF8, expenditures for Program 51.	257,056.00	294,117.00
Informational	1.717	On report GF4, Revenue Account 4155; on report GF8, expenditures for Program 55.	309,531.00	264,390.00
Informational	1.739	On report GF4, Revenue Account 2298 + 4198 + 4398 + 6198 + 6298 + 6398 + 6998 + 7198; on report GF8, expenditures for Program 98.	828,056.00	694,470.00
Informational	1.740	On report GF4, Revenue Account 4199 + 4399 + 6199 + 6299 + 6399 + 7199; on report GF8, expenditures for Program 99.	525,221.00	786,896.00
Informational	1.800	For Program-Activity-Duty Code [01-27-310], the minimum salary entered on the certificated salary exhibit should be greater than or equal to \$51,406.	36,288.00	
Informational	1.800	For Program-Activity-Duty Code [01-27-320], the minimum salary entered on the certificated salary exhibit should be greater than or equal to \$51,406.	36,288.00	
Informational	1.801	For Program-Activity-Duty Code [74-27-310], the average salary should be less than the high or equal to or greater than the low.	72,349.79	
Informational	1.801	For Program-Activity-Duty Code [74-27-320], the average salary should be less than the high or equal to or greater than the low.	72,349.79	
Informational	1.801	For Program-Activity-Duty Code [21-34-330], the average salary should be less than the high or equal to or greater than the low.	72,435.48	
Informational	1.905	District has an amount in Program 99, but Activity 59 is zero. Has the district budgeted to remove non to/from transportation costs from Program 99?		0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.999	On page DS1, Column 3, Line B, Total Expenditures is zero.	0.00	0.00

Spokane International Academy No. 901
Budget Edit Report

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Informational	2.999	On page CP1, Column 3, Line B, Total Expenditures is zero. Capital Projects Fund edits cannot be run.	0.00	0.00

TRANSPORTATION VEHICLE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	9.999	On page TVF2, Column 3, Line D, Total Expenditures is zero. Transportation Vehicle Fund edits cannot be run.	0.00	0.00

Spokane International Academy No. 901
Revenue Edit Report

Info 300	Revenue Code	F-203 Amount	F-195 Amount	Difference
	1400	0.00	0.00	0.00
	1600	0.00	0.00	0.00
	3100	10,265,445.31	10,265,445.00	0.31
	3121	245,018.65	245,019.00	-0.35
	3600	0.00	0.00	0.00
	4121	1,532,572.13	1,532,572.00	0.13
	4155	309,531.14	309,531.00	0.14
	4165	104,676.65	104,677.00	-0.35
	4174	29,359.93	29,360.00	-0.07
	4198	0.00	391,424.00	-391,424.00
	4199	525,220.60	525,221.00	-0.40
	4499	0.00	0.00	0.00
	5400	0.00	0.00	0.00
	Total	13,011,824.41	13,403,249.00	-391,424.59

MESSAGES

Type	Number	Message	F-195 Amount	F-203 Amount
Informational	115	F-195 Revenue Account 4198 (School Food Service) on page GF5 is not equal to Revenue Account 4198, F-203 Output Item S5.	391,424.00	0.00
Type	Number	Message	F-195 Amount	F-197 Amount

Spokane International Academy
 Spokane County

F-203 Summary Report
 26/27 F203

Washington State Charter School Commission
 CCDDD 32901

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	10,265,445.31
3121	Z288	Special Education, Gen Apportionment	245,018.65
4121	N7	Special Education	1,532,572.13
4155	071a	Learning Assistance Program	309,531.14
4165	Z477	Transitional Bilingual	104,676.65
4174	Z095	Highly Capable	29,359.93
4199	I4	Transportation - Operations	525,220.60
4499	J1	Transportation Reimbursement	0.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	Z109	Skill Center Total	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	0.00
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	33,200.71
n/a	V13	Estimated Next Year LEA	0
n/a	TKM49S	Transition to Kindergarten State Funding	0.00

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	56.64	0.00	56.64
District Generated			
Total	56.64	0.00	56.64
CIS Salary Allocation			
School Generated	4,658,773.46	0.00	4,658,773.46
District Generated			
Total	4,658,773.46	0.00	4,658,773.46
Total Certificated Adminstrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	2.96	0.00	2.96
District Generated	0.91		0.91
Total	3.87	0.00	3.87
CAS Salary Allocation			
School Generated	360,892.13	0.00	360,892.13
District Generated	111,100.08		111,100.08
Total	471,992.21	0.00	471,992.21
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	12.45	0.00	12.45
District Generated	5.08		5.08
Total	17.53	0.00	17.53
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	734,633.90	0.00	734,633.90
District Generated	299,907.17		299,907.17
Total	1,034,541.07	0.00	1,034,541.07

Superintendent of Public Instruction

Spokane International Academy
Spokane County

F-203 Assumptions Report
26/27 F203

Washington State Charter School Commission
CCDDD 32901

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
B1	Enroll SpEd 3-PK	0.00
TKB2	Enroll SpEd TK	0.00
B2	Enroll SpEd K-22	123.70
Z271	Enroll K	94.00
A6A1	Enroll 1	72.00
A6A2	Enroll 2	93.14
A6A3	Enroll 3	72.00
A39	Enroll K-3	331.14
A7a	Enroll 4	94.09
A8a5	Enroll 5	93.56
A8a6	Enroll 6	98.00
A40	Enroll 5-6	191.56
A11a7	Enroll 7	83.23
A11a8	Enroll 8	83.15
A12	Enroll 7-8	166.38
A13a9	Enroll 9	38.00
A13a10	Enroll 10	30.76
A13a11	Enroll 11	15.46
A13a12	Enroll 12	5.00
A41	Enroll 9-12	89.22
Z298	Enroll K-8	783.17
Z472	Enroll Total Entered	872.39
A42	Enroll Total	872.39
A14	Enroll ALE K-6	0.00
A14B	Enroll ALE 7-8	0.00
A18	Enroll ALE 9-12	0.00
A16	Enroll Run Start	20.00
A15	Enroll Run Start CTE	3.11
A60	Enroll Program 1418 Reg	0.00
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Dropout and ALE	895.50
Z269	Enroll R&N K	0.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	0.00
A46	Enroll R&N K-3	0.00
A5B	Enroll R&N 4	0.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A5C	Enroll R&N 5-6	0.00
A62	Enroll TBIP K-6	47.32
A49	Enroll R&N 7	0.00

Spokane International Academy
 Spokane County

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Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
A50	Enroll R&N 8	0.00
A10	Enroll R&N 7-8	0.00
A63	Enroll TBIP 7-8	5.29
A64	Enroll TBIP 9-12	10.58
Z299	Enroll R&N K-8	0.00
A65	Enroll TBIP Exited	6.11

Other Enrollment

Other Enrollment

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	0.00
E55	Enroll 9-12 CTE exp	0.00
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	0.00

Other Staff Factors

Other Staff Factors

Item Code	Item Name	Amount
A33rb	Regionalization Base	1.000
A33r	Regionalization	1.000
A33re	Regionalization Experience	0.000
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00
126ACIS	SEL CIS Staffing Reduction	0.000
126ACLS	SEL CLS Staffing Reduction	0.000

Estimated Revenues

Enrollment and Headcounts

Item Code	Item Name	Amount
A23	Enroll Fire Dist	0.00
C1	Enroll Total PY for LAP	837.37
Z076	LAP PY HiPov Students	0.00
B3	Adj Resident BEA	0.00

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	0.00
B5	Home/Hosp Ed Alloc	0.00
B8S	State % for 3121 Calculations	0.25000
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00

Superintendent of Public Instruction

Spokane International Academy
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F-203 Assumptions Report
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Washington State Charter School Commission
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Estimated Revenues

Grants, Allocations and Awards

Item Code	Item Name	Amount
F1	HiCap Yes/No	1.00

Levies and Levy Transfers

Item Code	Item Name	Amount
V13	Est Nxt Yr LEA	0

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	525,220.60
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	0.00

Estimate of Deductible Revenues

Item Code	Item Name	Amount
A24	1400 Local In-Lieu-of Taxes	0.00
A27	5400 Federal In-Lieu-of Taxes	0.00
Z292	Local Deductible Revenue Sources	0.00
A28	5500 Federal Forests	0.00

Transition To Kindergarten

Item Code	Item Name	Amount
TKZ271	Enroll TTK	0.00

Superintendent of Public Instruction

Spokane International Academy
Spokane County

F-203 Worksheet Report
26/27 F203

Washington State Charter School Commission
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I. Apportionment - Acct 3100

I. Computation for Guaranteed School - Generated Entitlement

Item Code		Amount
	A. District-Wide Regionalization	
A33rb	1. District-Wide Regionalization Base	1.000
A33r	2. District-Wide Regionalization	1.000
A33re	3. District-Wide Regionalization Experience	0.000
	B. School Generated – Certificated Instructional Staff (CIS)	
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 56.643 * 78,209.00 * 1.000	\$ 4,429,992.39
Z345	2. School CIS Salary Increase ((([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((56.643 * 82,248.00) * (1.000 + 0.000)) - 4,429,992.39	\$ 228,781.07
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 4,429,992.39 + 228,781.07	\$ 4,658,773.46
	C. School Generated – Certificated Administrative Staff (CAS)	
Z347	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 2.956 * 116,092.00 * 1.000	\$ 343,167.95
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 2.956 * 122,088.00 * 1.000 - 343,167.95	\$ 17,724.18
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 343,167.95 + 17,724.18	\$ 360,892.13

Superintendent of Public Instruction

Spokane International Academy
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F-203 Worksheet Report
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Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 12.451 * 56,105.00 * 1.000	\$ 698,563.36
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 12.451 * 59,002.00 * 1.000 - 698,563.36	\$ 36,070.54
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 698,563.36 + 36,070.54	\$ 734,633.90
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 45.577 * 4.000 * 151.86	\$ 27,685.29
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate] 5.047 * 0.9170 * 4.000 * 151.86	\$ 2,811.29

II. Computation for Guaranteed District-Generated Entitlement

Item Code		Amount
Z354	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS) 1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base] 1.582 * 56,105.00 * 1.000	\$ 88,758.11
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 1.582 * 59,002.00 * 1.000 - 88,758.11	\$ 4,583.05
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 88,758.11 + 4,583.05	\$ 93,341.16

Superintendent of Public Instruction

Spokane International Academy

Washington State Charter School Commission

Spokane County

F-203 Worksheet Report

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Z357	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS) 1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.290 * 56,105.00 * 1.000	\$ 16,270.45
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 0.290 * 59,002.00 * 1.000 - 16,270.45	\$ 840.13
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 16,270.45 + 840.13	\$ 17,110.58
Z360	C. District Generated - Technology - Classified Staff (CLS) 1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.548 * 56,105.00 * 1.000	\$ 30,745.54
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 0.548 * 59,002.00 * 1.000 - 30,745.54	\$ 1,587.56
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 30,745.54 + 1,587.56	\$ 32,333.10
Z363	D. Central Administration – Classified Staff (CLS) 1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 2.663 * 56,105.00 * 1.000	\$ 149,407.62
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 2.663 * 59,002.00 * 1.000 - 149,407.62	\$ 7,714.71
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 149,407.62 + 7,714.71	\$ 157,122.33

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Z366	E. Central Admin – Certificated Administrative Staff (CAS)	
	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.910 * 116,092.00 * 1.000	\$ 105,643.72
	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 0.910 * 122,088.00 * 1.000 - 105,643.72	\$ 5,456.36
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 105,643.72 + 5,456.36	\$ 111,100.08

III. Summary and Benefits

Item Code		Amount
Z344	A. District Staffing Total Salaries	
	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 56.643 * 78,209.00 * 1.000	\$ 4,429,992.39
	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((56.643 * 82,248.00) * (1.000 + 0.000)) - 4,429,992.39	\$ 228,781.07
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 105,643.72 + 343,167.95	\$ 448,811.67
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 5,456.36 + 17,724.18	\$ 23,180.54
Z373	5. Total CLS Salary Maint [School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total] 698,563.36 + 88,758.11 + 16,270.45 + 30,745.54 + 149,407.62	\$ 983,745.08
Z374	6. Total CLS Salary Increase [School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total] 36,070.54 + 4,583.05 + 840.13 + 1,587.56 + 7,714.71	\$ 50,795.99
Z375	7. TOTAL Salaries [School CIS Salary Maint Total] + [School CIS Salary Inc Total] + [Total CAS Salary Maint] + [Total CAS Salary Inc] + [Total CLS Salary Maint] + [Total CLS Salary Inc] 4,429,992.39 + 228,781.07 + 448,811.67 + 23,180.54 + 983,745.08 + 50,795.99	\$ 6,165,306.74

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	B. Staff Units Insurance, Payroll Taxes, and Benefits	
Z376	1. CIS/CAS Insurance Maint Total ([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance] (56.643 + 3.866) * 15,684.00	\$ 949,023.16
Z377	2. CIS/CAS Insurance Inc Total ((([School Generated CIS FTE] + [District Total CAS FTE]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS Insurance Maint Total] ((56.643 + 3.866) * (16,488.00 * 1.02)) - 949,023.16	\$ 68,602.68
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 17.534 * 15,684.00	\$ 275,003.26
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (17.534 * 16,488.00 * 1.430) - 275,003.26	\$ 138,410.59
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (4,429,992.39 + 448,811.67) * 0.16020	\$ 781,584.41
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (228,781.07 + 23,180.54) * 0.15390	\$ 38,776.89
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 983,745.08 * 0.18070	\$ 177,762.74
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 50,795.99 * 0.14720	\$ 7,477.17
Z384	9. TOTAL Benefits [CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total] 949,023.16 + 68,602.68 + 275,003.26 + 138,410.59 + 781,584.41 + 38,776.89 + 177,762.74 + 7,477.17	\$ 2,436,640.90

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Z345pd	C. Professional Learning Days - General Apportionment 1. Professional Learning Days Salaries $\frac{(((\text{School Generated CIS FTE} * [\text{CIS Sal Inc}]) * ([\text{Regionalization}] + [\text{Regionalization Experience}]))}{[\text{School Year Total Days}]} * [\text{Prof Learning Days}]$	\$ 77,646.22
Z381pd	$\frac{(((56.643 * 82,248.00) * (1.000 + 0.000))}{180.00} * 3.00$ 2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc]	\$ 11,949.75
3100pd	77,646.22 * 0.15390 3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits] 77,646.22 + 11,949.75	\$ 89,595.97
Z385	D. Running Start (Community and Technical College FTEs) 1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 20.00 * 10,585.00	\$ 211,700.00
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 3.11 * 11,479.00	\$ 35,699.69
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 211,700.00 + 35,699.69	\$ 247,399.69
Z389	E. Dropout Reengagement 1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] 0.00 * 10,585.00	\$ 0.00
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] 0.00 * 11,479.00	\$ 0.00
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE] 0.00 + 0.00	\$ 0.00
Z343	F. Alternative Learning Experience Program Funding 1. Enroll K-12 Total ALE $([\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}]) * [\text{Run Start - Reg Rate}]$ $(0.00 + 0.00 + 0.00) * 10,585.00$	\$ 0.00

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M8T	G. Materials, Supplies, and Operating Costs (MSOC) 1. Regular Instruction: Total Allocated MSOC [Regular Students] * [MSOC -Reg Inst per Student] 872.39 * 1,656.25	1,444,895.94
M16T	2. Grades 9-12 Additional: Total Allocated MSOC [LabSci Students] * [MSOC 9-12 Additional per Student] 89.22 * 220.43	\$ 19,666.76
M91	3. Small School District and Remote & Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN] (5.047 + 0.223) * 14,508.80	\$ 76,461.38
Z390	4. Total GenEd MSOC [Total MSOC -Reg Inst] + [Total MSOC 9-12 Additional] + [Total MSOC -SS RN] 1,444,895.94 + 19,666.76 + 76,461.38	\$ 1,541,024.08
Z123	H. Career & Technical Education and Skills Centers 1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC -CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z137	2. Grades 9 - 12 Exploratory Career & Technical Education - Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z109	3. Skills Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] + [Total Program 45 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
144A	4. Total Middle School CTE, High School CTE, and Skill Center [CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total] 0.00 + 0.00 + 0.00	\$ 0.00

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IV. Guaranteed Entitlement

Item Code	Amount
	A.Totals
m49	1. Total Guaranteed Entitlement [Substitutes] + [SS RN Substitutes] + [TOTAL Salaries] + [TOTAL Benefits] + [Total Run Start] + [Total Reengage] + [Total ALE] + [Total GenEd MSOC] + [Skills Center Total] + [CTE 7-8 Total] + [CTE 9-12 Total] + [Total 3100 PD] 27,685.29 + 2,811.29 + 6,165,306.74 + 2,436,640.90 + 247,399.69 + 0.00 + 0.00 + 1,541,024.08 + 0.00 + 0.00 + 0.00 + 89,595.97
Z457	2. Guar Entlmnt per Student [Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE] 10,510,463.96 / 895.50
Z246	3. BEA Rate for Special Education [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,420.20 + 2,533.25 + 32.83 + 1,683.90 + 93.21
	4. Computation of State Funded Support Computation of State Funded Support
	a. Local Deductible Revenue Sources
A24	i. 1400 Local In-Lieu-of Taxes
A27	ii. 5400 Federal In-Lieu-of Taxes
Z292	iii. Total Deductible Revenue [1400 Local In-Lieu-of Taxes] + [5400 Federal In-Lieu-of Taxes] 0.00 + 0.00
A34	b. BEA Reduce/Delay
Z288	c. General Apportionment Allocation for Special Ed Account 3121 [SpEd Gen Apport Instruct] * [State % for 3121 Calculations] 980,074.60 * 0.25000
A28	d. Federal Forest Account 5500 Deduction
Z456	e. Fire District Payment [Enroll Fire Dist] * [Fire Dist Rate] 0.00 * 1.10
M70	g. Total Amount to be Paid Sept. 2026 - Aug 2027 in Account 3100 [Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] 10,510,463.96 - 0.00 - 0.00 - 245,018.65 - 0.00 + 0.00

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1191 SC – Skill Center

Item Code	Amount
Z096	A. Skill Center – Certificated Instructional Staff (CIS) District Total
	1. Skill CIS Salary Maint
	[Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]
	0.000 * 78,209.00 * 1.000
Z097	2. Skill CIS Salary Inc
	(((Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint]
	((0.000 * 82,248.00) * (1.000 + 0.000)) - 0.00
Z098	3. Skill CIS Salary Total
	[Skills CIS Salary Maint] + [Skills CIS Salary Inc]
	0.00 + 0.00
Z099	B. Skill Center – Certificated Administrative Staff (CAS)
	1. Skill CAS Salary Maint
	[Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]
	0.000 * 116,092.00 * 1.000
Z100	2. Skill CAS Salary Inc
	[Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint]
	0.000 * 122,088.00 * 1.000 - 0.00
Z101	3. Skill CAS Salary Total
	[Skills CAS Salary Maint] + [Skills CAS Salary Inc]
	0.00 + 0.00
111A	C. Skill Center - Classified Staff (CLS)
	1. Skill CLS Salary Maint Total
	[Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]
	0.000 * 56,105.00 * 1.000
110A	2. CAS Salary Increase
	[Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint]
	0.000 * 59,002.00 * 1.000 - 0.00
112A	3. Subtotal CTE CAS Salary
	[Skills CLS Salary Maint] + [Skills CLS Salary Inc]
	0.00 + 0.00

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 15,684.00	\$ 0.00
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance] (0.000 * 16,488.00 * 1.02) - 0.00	\$ 0.00
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (0.00 + 0.00) * 0.16020	\$ 0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.15390	\$ 0.00
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 0.000 * 15,684.00	\$ 0.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (0.000 * 16,488.00 * 1.430) - 0.00	\$ 0.00
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.18070	\$ 0.00
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.14720	\$ 0.00
Z106	9. Skill insurance/Benefits Total [Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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Z097pd	E. Professional Learning Days - Skill Center 1. Professional Learning Days Salaries ((([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.000 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 0.00
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits [Skill CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.15390	\$ 0.00
3045pd	3. Total Skill Center Professional Learning Days [Skill CIS PD Salary] + [Skill CIS PD Benefits] 0.00 + 0.00	\$ 0.00
M40T	F. Materials, Supplies, and Operating Costs (MSOC) 1. Skill Center: Total Allocated MSOC [Enroll Skills 9-12] * [MSOC-Skill Center per Student] 0.00 * 1,857.17	\$ 0.00
Z108	2. Skill Center Substitutes [Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.000 * 4.000 * 151.86	\$ 0.00
Z109	G. Total 1. Skill Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] + [Total Program 45 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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1191 MSCTE

Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)

Item Code		Amount
Z110	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS) 1. CTE 7-8 CIS Salary Maint [CTE 7-8 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 78,209.00 * 1.000	\$ 0.00
Z111	2. CTE 7-8 CIS Salary Inc (((CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 7-8 CIS Salary Maint] ((0.000 * 82,248.00) * (1.000 + 0.000)) - 0.00	\$ 0.00
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 0.00 + 0.00	\$ 0.00
Z113	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS) 1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.000 * 116,092.00 * 1.000	\$ 0.00
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint] 0.000 * 122,088.00 * 1.000 - 0.00	\$ 0.00
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 0.00 + 0.00	\$ 0.00
021A	C. CTE 7-8 - Classified Staff (CLS) 1. CLS Salary Maintenance Total [CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.000 * 56,105.00 * 1.000	\$ 0.00
020A	2. CLS Salary Increase [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint] 0.000 * 59,002.00 * 1.000 - 0.00	\$ 0.00
022A	3. Subtotal CTE CLS Salary [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] 0.00 + 0.00	\$ 0.00

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 15,684.00	\$ 0.00
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 7-8 Cert Insurance] (0.000 * 16,488.00 * 1.02) - 0.00	\$ 0.00
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (0.00 + 0.00) * 0.16020	\$ 0.00
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.15390	\$ 0.00
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 0.000 * 15,684.00	\$ 0.00
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (0.000 * 16,488.00 * 1.430) - 0.00	\$ 0.00
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.18070	\$ 0.00
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.14720	\$ 0.00
Z120	9. CTE 7-8 insurance/Benefits Total [CTE 7-8 Cert Insurance] + [CTE 7-8 Cert Insurance Inc] + [CTE 7-8 Cert Benefits Maint] + [CTE 7-8 Cert Benefits Inc] + [CTE 7-8 CLS Insurance] + [CTE 7-8 CLS Insurance Inc] + [CTE 7-8 CLS Benefits Maint] + [CTE 7-8 CLS Benefits Inc] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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Z111pd	E. Professional Learning Days - CTE 7-8 1. Professional Learning Days Salaries ((([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.000 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 0.00
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.15390	\$ 0.00
3034pd	3. Total CTE 7-8 Professional Learning Days [CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits] 0.00 + 0.00	\$ 0.00
Z164T	F. Other Generated Entitlements 1. Total MSOC CTE 7-8 [Enroll 7-8 CTE] * [MSOC -CTE per Student] 0.00 * 1,857.17	\$ 0.00
Z122	2. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.000 * 4.000 * 151.86	\$ 0.00
Z123	G. Grades 7-8 Exploratory Career & Technical Education - Total 1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC -CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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1191 CTE

Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)

Item Code		Amount
Z124	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 78,209.00 * 1.000	\$ 0.00
Z125	2. CTE 9-12 CIS Salary Inc (((CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience]))) - [CTE 9-12 CIS Salary Maint] ((0.000 * 82,248.00) * (1.000 + 0.000)) - 0.00	\$ 0.00
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 0.00 + 0.00	\$ 0.00
Z127	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.000 * 116,092.00 * 1.000	\$ 0.00
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 0.000 * 122,088.00 * 1.000 - 0.00	\$ 0.00
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 0.00 + 0.00	\$ 0.00
036A	C. CTE 9-12 - Classified Staff (CLS) 1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.000 * 56,105.00 * 1.000	\$ 0.00
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 0.000 * 59,002.00 * 1.000 - 0.00	\$ 0.00
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 0.00 + 0.00	\$ 0.00

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 15,684.00	\$ 0.00
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 9-12 Cert Insurance] (0.000 * 16,488.00 * 1.02) - 0.00	\$ 0.00
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (0.00 + 0.00) * 0.16020	\$ 0.00
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.15390	\$ 0.00
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 0.000 * 15,684.00	\$ 0.00
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (0.000 * 16,488.00 * 1.430) - 0.00	\$ 0.00
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.18070	\$ 0.00
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.14720	\$ 0.00
Z134	9. CTE 9-12 insurance/Benefits Total [CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

Z125pd	E. Professional Learning Days - CTE 9-12 1. Professional Learning Days Salaries ((([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.000 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 0.00
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.15390	\$ 0.00
3031pd	3. Total CTE 9-12 Professional Learning Days [CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits] 0.00 + 0.00	\$ 0.00
146A	F. Other Generated Entitlements 1. Materials, Supplies, and Operating Costs (MSOC) [Total MSOC -CTE 9-12 expl] + [Total MSOC -CTE 9-12 prep] 0.00 + 0.00	\$ 0.00
Z136	2. CTE 9-12 Substitutes ([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * ([Substitutes Days] * [Substitutes Rate]) (0.000 + 0.000) * (4.000 * 151.86)	\$ 0.00
Z137	G. Grades 9 - 12 Exploratory Career & Technical Education - Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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II. Special Education Excess Cost Allocation – Acct 4121

Item Code		Amount
B1	A. Age 3-PreK Resident Special Education Enrollment	0.00
TKB2	B. TK Resident Special Education Enrollment	0.00
B2	C. Age K-22 Resident Special Education Enrollment	123.70
Z272	D. Enroll BEA Resident [Enroll TTK] + [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 0.00 + 895.50 + 0.00	895.50
Z273	E. Age K-22 Special Ed Enrollment Percent ([Enroll SpEd TK] + [Enroll SpEd K-22]) / [Enroll BEA Resident] (0.00 + 123.70) / 895.50	0.1381
Z274E	F. Funded Age K-22 Special Ed Enrollment Percent IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN [Enroll SpEd% K-22] - [SpEd Max Fund %] ELSE 0 IF 0.1381 > 1.00000 THEN 0.1381 - 1.00000 ELSE 0	0.0000
Z246	G. Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,420.20 + 2,533.25 + 32.83 + 1,683.90 + 93.21	\$ 10,763.39
Z277	H. Age 3-PreK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN [Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor] ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) IF 0.00 > 0 THEN 0.00 * 0.00 * 1.20 ELSE (0.00 * 10,763.39 * 1.20)	\$ 0.00
Z278	I. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 21.32
TKZ280	2. TK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd TK] ELSE ([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate] * [Enroll SpEd TK] IF 0.00 > 0 THEN ((0.00 * 1.1600) - 21.32) * 0.00 ELSE ((10,763.39 * 1.1600) - 21.32) * 0.00	\$ 0.00

Z280	Spokane International Academy - Monthly Board Meeting - Agenda - Wednesday July 22, 2026 at 4:30 PM 3. Age K-22 Other Allocation $\text{IF } [\text{Co-op SpEd Alloc Rate}] > 0 \text{ THEN } (([\text{Co-op SpEd Alloc Rate}] * [\text{SpEd K-22 Alloc Factor}]) - [\text{Fed Funds Int Rate}]) * [\text{Enroll SpEd K-22}] \text{ ELSE } (([\text{SpEd BEA Rate}] * [\text{SpEd K-22 Alloc Factor}]) - [\text{Fed Funds Int Rate}]) * [\text{Enroll SpEd K-22}]$ $\text{IF } 0.00 > 0 \text{ THEN } ((0.00 * 1.1600) - 21.32) * 123.70 \text{ ELSE } ((10,763.39 * 1.1600) - 21.32) * 123.70$	\$ 1,541,823.07
Z280E	4. If Age K-22 Special Ed Enrollment Percent exceeds threshold $\text{IF } [\text{Enroll SpEd\% K-22}] > [\text{SpEd Max Fund \%}] \text{ THEN } (((([\text{SpEd TK Tier Other Allocation}] + [\text{SpEd K-22 Allocation}]) * -1) / [\text{Enroll SpEd\% K-22}]) * [\text{SpEd K-22 Excess\%}]) \text{ ELSE } 0$ $\text{IF } 0.1381 > 1.00000 \text{ THEN } (((0 + 1,541,823.07) * -1) / 0.1381) * 0.0000 \text{ ELSE } 0$	\$ 0.00
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B4	J. State Safety Net	\$ 0.00
B5	K. Home Hospital Allocation	\$ 0.00
N7S	L. Special Ed Total $[\text{SpEd 3-PK Allocation}] + [\text{SpEd TK Allocation}] + [\text{SpEd K-22 Allocation}] + [\text{SpEd K-22 Exceeds Max Fund\%}]$ $0.00 + 0.00 + 1,541,823.07 + 0.00$	\$ 1,541,823.07
Z476S	M. Special Ed WithHold Amount $[\text{Special Ed Total}] * [\text{SpEd WithHold Factor}]$ $1,541,823.07 * 0.0060$	\$ 9,250.94
N7	N. Total 4121 Total Special Ed Excess Cost Acct 4121 Allocation $[\text{Special Ed Total}] - [\text{SpEd WithHold Amount}] + [\text{State Safety Net}] + [\text{Home/Hosp Ed Alloc}]$ $1,541,823.07 - 9,250.94 + 0.00 + 0.00$	\$ 1,532,572.13

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	O. Total Enroll SpEd K-22 $[\text{Enroll SpEd K-22}] + [\text{Enroll SpEd TK}]$ $123.70 + 0.00$	123.70
Z284	P. SpEd Gen Apport $\text{IF } [\text{Co-op SpEd Alloc Rate}] > 0 \text{ THEN } [\text{Co-op SpEd Alloc Rate}] * [\text{Total Enroll SpEd K-22}]$ $\text{ELSE } [\text{SpEd BEA Rate}] * [\text{Total Enroll SpEd K-22}]$ $\text{IF } 0.00 > 0 \text{ THEN } 0.00 * 123.70 \text{ ELSE } 10,763.39 * 123.70$	\$ 1,331,431.34
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.3585

Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow]) 1,331,431.34 / (1 + 0.3585)	\$ 980,074.60
B8S	S. Percent used in Special Education Instruction	0.25000
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [State % for 3121 Calculations] 980,074.60 * 0.25000	\$ 245,018.65
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 1,532,572.13 + 245,018.65	\$ 1,777,590.78

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III. Special Education BEA Rate per Student Calculation - Acct 4121

BEA Calculated Staff Units

Item Code		Amount
TKZ219	CIS BEA FTE TTK [Enroll TTK] * [SpEd CIS Ratio K-3] 0.00 * 0.074582	0.000
Z219	CIS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CIS Ratio K-3] (94.00 + 72.00 + 93.14 + 72.00) * 0.074582	24.697
Z220	CIS BEA FTE 4 [Enroll 4] * [SpEd CIS BEA Ratio 4] 94.09 * 0.04941	4.650
Z221	CIS BEA FTE 5-6 [Enroll 5-6] * [SpEd CIS BEA Ratio 5-6] 191.56 * 0.04941	9.467
Z222	CIS BEA FTE 7-8 [Enroll 7-8] * [SpEd CIS BEA Ratio 7-8] 166.38 * 0.04954	8.244
Z223	CIS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CIS BEA Ratio 9-12] (89.22 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 20.00 + 3.11) * 0.05088	5.716
Z224	CIS BEA FTE K-12 ([CIS BEA FTE TTK] + [CIS BEA FTE K-3] + [CIS BEA FTE 4] + [CIS BEA FTE 5-6] + [CIS BEA FTE 7-8] + [CIS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Dropout and ALE] + [Enroll TTK]) (0.000 + 24.697 + 4.650 + 9.467 + 8.244 + 5.716) / (895.50 + 0.00)	0.058932
TKZ555	CAS BEA FTE TTK [Enroll TTK] * [CAS Ratio K-3] 0.00 * 0.004385	0.000
Z555	CAS BEA FTE K-3	1.452

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 (([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [CAS Ratio K-3])
 (94.00 + 72.00 + 93.14 + 72.00) * 0.004385

Z555Z4	CAS BEA FTE 4 [Enroll 4] * [SpEd CAS BEA Ratio 4] 94.09 * 0.00404	0.381
Z555Z6	CAS BEA FTE 5-6 [Enroll 5-6] * [SpEd CAS BEA Ratio 5-6] 191.56 * 0.00404	0.775

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Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 166.38 * 0.00404	0.673
Z555Z12	CAS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CAS BEA Ratio 9-12] (89.22 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 20.00 + 3.11) * 0.00406	0.456
593X	CAS Special Ed BEA Rate (K-12) ([CAS BEA FTE TTK] + [CAS BEA FTE K-3] + [CAS BEA FTE 4] + [CAS BEA FTE 5-6] + [CAS BEA FTE 7-8] + [CAS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Dropout and ALE] + [Enroll TTK]) (0.000 + 1.452 + 0.381 + 0.775 + 0.673 + 0.456) / (895.50 + 0.00)	0.004173
TKZ556	CLS BEA FTE TTK [Enroll TTK] * [SpEd CLS BEA Ratio TTK] 0.00 * 0.018734	0.000
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (94.00 + 72.00 + 93.14 + 72.00) * 0.018734	6.204
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 94.09 * 0.01774	1.669
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 191.56 * 0.01774	3.398

Z556Z8	CLS BEA FTE 7-8 $[\text{Enroll } 7-8] * [\text{SpEd CLS BEA Ratio } 7-8]$ $166.38 * 0.01750$	2.912
Z556Z12	CLS BEA FTE 9-12 $([\text{Enroll } 9-12] + [\text{Enroll ALE K-6}] + [\text{Enroll ALE } 7-8] + [\text{Enroll ALE } 9-12] + [\text{Enroll Program } 1418 \text{ Reg}] + [\text{Enroll Program } 1418 \text{ CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{SpEd CLS BEA Ratio } 9-12]$ $(89.22 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 20.00 + 3.11) * 0.01745$	1.961
594X	CLS Special Ed BEA Rate (K-12) $([\text{CLS BEA FTE TTK}] + [\text{CLS BEA FTE K-3}] + [\text{CLS BEA FTE } 4] + [\text{CLS BEA FTE } 5-6] + [\text{CLS BEA FTE } 7-8] + [\text{CLS BEA FTE } 9-12]) / ([\text{Enroll Total w/ Run Start and Dropout and ALE}] + [\text{Enroll TTK}])$ $(0.000 + 6.204 + 1.669 + 3.398 + 2.912 + 1.961) / (895.50 + 0.00)$	0.018028

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Salary Allocation

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.058932 * 78,209.00 * 1.000	\$ 4,609.01
Z226	CIS BEA Salary Inc Total (((CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] (((0.058932 * 82,248.00) * (1.000 + 0.000)) - 4,609.01	\$ 238.03
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 4,609.01 + 238.03	\$ 4,847.04
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004173 * 116,092.00 * 1.000	\$ 484.45
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004173 * 122,088.00 * 1.000 - 484.45	\$ 25.02
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 484.45 + 25.02	\$ 509.47
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.018028 * 56,105.00 * 1.000	\$ 1,011.46
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.018028 * 59,002.00 * 1.000 - 1,011.46	\$ 52.23
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 1,011.46 + 52.23	\$ 1,063.69
Z234	TOTAL Salary BEA	\$ 6,420.20

4,847.04 + 509.47 + 1,063.69

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Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total $(([\text{CIS BEA FTE K-12}] + [\text{CAS BEA FTE K-12}]) * [\text{Certificated Health Insurance}])$ $(0.058932 + 0.004173) * 15,684.00$	\$ 989.74
Z236	2. CIS/CAS BEA Insurance Inc Total $((([\text{CIS BEA FTE K-12}] + [\text{CAS BEA FTE K-12}]) * ([\text{Certificated Health Insurance Inc}] * [\text{Cert Health Factor}])) - [\text{CIS/CAS BEA Insurance Maint Total}])$ $((0.058932 + 0.004173) * (16,488.00 * 1.02)) - 989.74$	\$ 71.54
Z237	3. CLS BEA Insurance Maint Total $[\text{CLS BEA FTE K-12}] * [\text{CLS Health Insurance}]$ $0.018028 * 15,684.00$	\$ 282.75
Z238	4. CLS BEA Insurance Inc Total $([\text{CLS BEA FTE K-12}] * [\text{CLS Health Insurance Inc}] * [\text{CLS Health Factor}]) - [\text{CLS BEA Insurance Maint Total}]$ $(0.018028 * 16,488.00 * 1.430) - 282.75$	\$ 142.31
Z239	5. CIS/CAS BEA Benefits Maint Total $([\text{CIS BEA Salary Maint Total}] + [\text{CAS BEA Salary Maint Total}]) * [\text{CIS/CAS - Benefits Maint}]$ $(4,609.01 + 484.45) * 0.16020$	\$ 815.97
Z240	6. CIS/CAS BEA Benefits Inc Total $([\text{CIS BEA Salary Inc Total}] + [\text{CAS BEA Salary Inc Total}]) * [\text{CIS/CAS - Benefits Inc}]$ $(238.03 + 25.02) * 0.15390$	\$ 40.48
Z241	7. CLS BEA Benefits Maint Total $[\text{CLS BEA Salary Maint Total}] * [\text{CLS - Benefits Maint}]$ $1,011.46 * 0.18070$	\$ 182.77
Z242	8. CLS BEA Benefits Inc Total $[\text{CLS BEA Salary Inc Total}] * [\text{CLS - Benefits Inc}]$ $52.23 * 0.14720$	\$ 7.69
Z243	9. TOTAL Benefits BEA	\$ 2,533.25

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[CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total]

989.74 + 71.54 + 282.75 + 142.31 + 815.97 + 40.48 + 182.77 + 7.69

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Substitutes BEA

Item Code	Amount
Z244	Substitutes BEA $([CIS\ BEA\ FTE\ K-12] * [Teachers\ \%]) * ([Substitutes\ Days] * [Substitutes\ Rate])$ $(0.058932 * 0.9170) * (4.000 * 151.86)$
	\$ 32.83

MSOC BEA

Item Code	Amount
Z245	MSOC BEA Per Student \$ 1,683.90
Z226pd	Professional Learning Days - Special Ed BEA 1. Professional Learning Days Salaries $((([CIS\ BEA\ FTE\ K-12] * [CIS\ Sal\ Inc]) * ([Regionalization] + [Regionalization\ Experience])) / [School\ Year\ Total\ Days]) * [Prof\ Learning\ Days]$ $(((0.058932 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00$
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits $[CIS\ BEA\ PD\ Salary] * [CIS/CAS - Benefits\ Inc]$ $80.78 * 0.15390$
4120pd	3. Total SpEd BEA Professional Learning Days $[CIS\ BEA\ PD\ Salary] + [CIS\ BEA\ PD\ Benefits]$ $80.78 + 12.43$
	\$ 80.78
	\$ 12.43
	\$ 93.21

3. BEA Rate for Special Education

Item Code	Amount
Z246	Total BEA per SpEd Student $[TOTAL\ Salary\ BEA] + [TOTAL\ Benefits\ BEA] + [Substitutes\ BEA] + [MSOC\ BEA\ Per\ Student]$ $+ [Total\ SpEd\ BEA\ PD]$ $6,420.20 + 2,533.25 + 32.83 + 1,683.90 + 93.21$
	\$ 10,763.39

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IV. Learning Assistance Program (LAP) – Acct 4155**LAP Regular Calculations**

Item Code		Amount
Z067	A. Eligible Students - Regular LAP Students [Enroll Total PY for LAP] * [LAP District Poverty %] 837.37 * 0.5081	425.47
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 425.47 * 2.39750 * 36.00 / 15.00 / 900.00	2.720
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 2.720 * 78,209.00 * 1.000	\$ 212,728.48
Z070	D. LAP CIS Salary Inc (((LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((2.720 * 82,248.00) * (1.000 + 0.000)) - 212,728.48	\$ 10,986.08
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 2.720 * 15,684.00	\$ 42,660.48
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (2.720 * 16,488.00 * 1.02) - 42,660.48	\$ 3,083.83
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 212,728.48 * 0.16020	\$ 34,079.10
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 10,986.08 * 0.15390	\$ 1,690.76

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M56T	I. LAP MSOC [LAP Students] * [MSOC -LAP per Student] 425.47 * 0	\$ 0.00
Z070pd	J. Professional Learning Days - LAP 1. Professional Learning Days Salaries ((([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((2.720 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 3,728.58
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 3,728.58 * 0.15390	\$ 573.83
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 3,728.58 + 573.83	\$ 4,302.41
O7	K. Lap Regular Total [LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP Base] + [Total LAP Regular PD] 212,728.48 + 10,986.08 + 42,660.48 + 3,083.83 + 34,079.10 + 1,690.76 + 0.00 + 4,302.41	\$ 309,531.14

LAP High Poverty Calculations

Item Code		Amount
Z076	A. Eligible Students - High Poverty	0.00
Z068A	B. Formulated Staffing Units - High Poverty ((([LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] (((0.00 * 1.10000 * 36.00) / 15.00) / 900.00	0.000
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 78,209.00 * 1.000	\$ 0.00
Z070hp	D. CIS Salary Increase ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint] (((0.000 * 82,248.00) * (1.000 + 0.000)) - 0.00	\$ 0.00

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Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 0.000 * 15,684.00	\$ 0.00
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (0.000 * 16,488.00 * 1.02) - 0.00	\$ 0.00
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 0.00 * 0.16020	\$ 0.00
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 0.00 * 0.15390	\$ 0.00
M56hpT	I. Total MSOC -LAP HiPov [LAP PY HiPov Students] * [MSOC -LAP per Student] 0.00 * 0	\$ 0.00
Z070hppd	J. Professional Learning Days - LAP High Poverty 1. Professional Learning Days Salaries ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.000 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 0.00
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.15390	\$ 0.00
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 0.00 + 0.00	\$ 0.00
O7hp	K. Total Learning Assistance Program - High Poverty [LAP HiPov CIS Salary Maint] + [LAP HiPov CIS Salary Inc] + [LAP HiPov CIS Insurance] + [LAP HiPov CIS Insurance Inc] + [LAP HiPov CIS Benefits Maint] + [LAP HiPov CIS Benefits Inc] + [Total MSOC -LAP High Poverty] + [Total LAP HiPov PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
LAP Program Totals		
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL] 0.00 + 309,531.14	\$ 309,531.14

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V. Transitional Bilingual Program (TBIP) – Acct 4165

Item Code		Amount
A53	A. TBIP Kindergarten - Grade 12 [Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12] 47.32 + 5.29 + 10.58	63.19
A62	B. TBIP Enroll K-6 Subtotal	47.32
Z551	C. TBIP Staffing Units Grades K-6 [Enroll TBIP K-6] * [TBIP Hr/Stdnt K-6] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 47.32 * 4.778 * 36.00 / 15.00 / 900.00	0.603
A63	D. TBIP Enroll 7-8 Subtotal	5.29
Z551Z8	E. TBIP Staffing Units Grades 7-8 [Enroll TBIP 7-8] * [TBIP Hr/Stdnt 7-8] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 5.29 * 6.778 * 36.00 / 15.00 / 900.00	0.096
A64	F. TBIP Enroll 9-12 Subtotal	10.58
Z551Z12	G. TBIP Staffing Units Grades 9-12 [Enroll TBIP 9-12] * [TBIP Hr/Stdnt 9-12] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 10.58 * 6.778 * 36.00 / 15.00 / 900.00	0.191
A65	H. TBIP Exited Kindergarten - Grade 12	6.11
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 6.11 * 3.000 * 36.00 / 15.00 / 900.00	0.049
A66	J. Total TBIP CIS FTE [TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited] 0.603 + 0.096 + 0.191 + 0.049	0.939

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Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.939 * 78,209.00 * 1.000	\$ 73,438.25
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] (((0.939 * 82,248.00) * (1.000 + 0.000)) - 73,438.25	\$ 3,792.62
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 0.939 * 15,684.00	\$ 14,727.28
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (0.939 * 16,488.00 * 1.02) - 14,727.28	\$ 1,064.60
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 73,438.25 * 0.16020	\$ 11,764.81
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 3,792.62 * 0.15390	\$ 583.68
M48T	Q. TBIP MSOC [Enroll TBIP K-12] * [MSOC -TBIP per Student] 63.19 * 0	\$ 0.00
Z079pd	R. Professional Learning Days -TBIP 1. Professional Learning Days Salaries (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days] (((0.939 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 1,287.18
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 1,287.18 * 0.15390	\$ 198.10
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 1,287.18 + 198.10	\$ 1,485.28

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Z085	S. Total Transitional Bilingual Program [TBIP CIS Salary Maint] + [TBIP CIS Salary Inc] + [TBIP CIS Insurance] + [TBIP CIS Insurance Inc] + [TBIP CIS Benefits Maint] + [TBIP CIS Benefits Inc] + [TOTAL MSOC -TBIP Program] + [Total TBIP PD] 73,438.25 + 3,792.62 + 14,727.28 + 1,064.60 + 11,764.81 + 583.68 + 0.00 + 1,485.28	\$ 106,856.52
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] 106,856.52 * 0.0204	\$ 2,179.87
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 106,856.52 - 2,179.87	\$ 104,676.65

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VI. Highly Capable (HiCap) – Acct 4174

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	44.78
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 44.78 * 2.1590 * 36.00 / 15.00 / 900.00	0.258
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.258 * 78,209.00 * 1.000	\$ 20,177.92
Z089	D. HiCap CIS Salary Inc (((HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((0.258 * 82,248.00) * (1.000 + 0.000)) - 20,177.92	\$ 1,042.06
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 0.258 * 15,684.00	\$ 4,046.47
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (0.258 * 16,488.00 * 1.02) - 4,046.47	\$ 292.51
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 20,177.92 * 0.16020	\$ 3,232.50
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 1,042.06 * 0.15390	\$ 160.37
Z094T	I. HiCap MSOC [HiCap Students] * [MSOC -HiCap per Student] 44.78 * 0	\$ 0.00

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Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries (((HiCap CIS FTE * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.258 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 353.67
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] 353.67 * 0.15390	\$ 54.43
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 353.67 + 54.43	\$ 408.10
Z095	K. HiCap TOTAL [HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC -HiCap Program] + [Total HiCap PD] 20,177.92 + 1,042.06 + 4,046.47 + 292.51 + 3,232.50 + 160.37 + 0.00 + 408.10	\$ 29,359.93

VII. Transportation - Operations – Acct 4199

Item Code		Amount
I4	Total Transportation Operations [Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists] 525,220.60 + 0.00	\$ 525,220.60

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Type	Number	Message	Input Value	Comparison Value
Warning	W-25	Why is LAP High Poverty Prior Year enrollment so different from Prior Year?	0.00	826.19

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ENROLLMENT AND STAFF COUNTS

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	94.00	94.00	94.00	94.00
2. Grade 1	72.00	94.00	94.00	94.00
3. Grade 2	93.14	73.00	94.00	94.00
4. Grade 3	72.00	94.00	73.00	94.00
5. Grade 4	94.09	73.00	94.00	74.00
6. Grade 5	93.56	95.00	73.00	94.00
7. Grade 6	98.00	94.00	95.00	74.00
8. Grade 7	83.23	98.00	94.00	95.00
9. Grade 8	83.15	84.00	98.00	94.00
10. Grade 9	38.00	40.00	40.00	45.00
11. Grade 10	30.76	33.00	40.00	40.00
12. Grade 11 (excluding Running Start)	15.46	15.00	20.00	20.00
13. Grade 12 (excluding Running Start)	5.00	10.00	10.00	15.00
14. SUBTOTAL	872.39	897.00	919.00	927.00
15. Running Start	23.11	25.00	29.00	35.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00	0.00
18. TOTAL K-12	895.50	922.00	948.00	962.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	67.681	69.000	71.000	74.000
2. General Fund FTE Classified Employees /4	33.113	35.000	38.000	41.000

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SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	224,500	228,429	232,426	236,494
3000 State, General Purpose	10,510,464	10,773,226	11,042,556	11,318,620
4000 State, Special Purpose	2,974,785	3,049,155	3,125,383	3,203,518
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	907,216	923,092	939,246	955,683
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	325,000	330,688	336,475	342,363
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	14,941,965	15,304,590	15,676,086	16,056,678
EXPENDITURES				
00 Regular Instruction	7,456,318	7,637,310	7,822,695	8,012,580
20 Special Education Instruction	1,612,206	1,651,340	1,691,424	1,732,481
30 Vocational Education Instruction	0	0	0	0
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	703,184	720,253	737,736	755,644
70 Other Instructional Programs	50,081	51,297	52,542	53,817
80 Community Services	0	0	0	0
90 Support Services	5,078,218	5,201,485	5,327,744	5,457,067
B. TOTAL EXPENDITURES	14,900,007	15,261,685	15,632,141	16,011,589
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	41,958	42,905	43,945	45,089
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	4,100,000	4,141,958	4,184,863	4,228,808
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	4,100,000	4,141,958	4,184,863	4,228,808
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	4,141,958	4,131,871	4,121,447	4,110,676
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	4,141,958	4,184,863	4,228,808	4,273,897

1/ G.L. 536 is an account that is used to summarize actions for other financing uses transfers out.

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES				
100 General Student Body	30,754	31,215	31,684	32,159
200 Athletics	1,300	1,320	1,339	1,359
300 Classes	500	508	515	523
400 Clubs	33,470	33,972	34,485	34,999
600 Private Moneys	1,000	1,015	1,030	1,046
A. TOTAL REVENUES	67,024	68,030	69,053	70,086
EXPENDITURES				
100 General Student Body	22,500	22,894	23,294	23,702
200 Athletics	4,200	4,274	4,348	4,424
300 Classes	500	509	519	527
400 Clubs	35,150	35,765	36,391	37,208
600 Private Moneys	1,000	1,018	1,035	1,053
B. TOTAL EXPENDITURES	63,350	64,460	65,587	66,914
C. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
D. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
E. Net Change In Fund Balance (A-B+C-D)	3,674	3,570	3,466	3,172
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	15,600	19,274	22,844	26,310
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	15,600	19,274	22,844	26,310
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	3,674	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	15,600	22,844	22,740	22,446
G.L.890 Unassigned Fund Balance	0	0	0	0
G. TOTAL ENDING FUND BALANCE (E+F)	19,274	22,844	26,310	29,482

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	0	0	0	0
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0	0
EXPENDITURES				
Matured Bond Expenditures	0	0	0	0
Interest on Bonds	0	0	0	0
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	0	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	0	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	0	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	0	0	0	0
ENDING FUND BALANCE				

Spokane International Academy District No.901

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	0	0	0	0

1/ G.L. 536 is an account that is used to summarize actions for other financing uses-transfers out.

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

Spokane International Academy District No.901

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	0	0	0	0
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0	0
EXPENDITURES				
10 Sites	0	0	0	0
20 Buildings	0	0	0	0
30 Equipment	0	0	0	0
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	0	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D)	0	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0

Spokane International Academy District No.901

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	0	0	0	0
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0

Spokane International Academy District No.901

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	0	0	0	0

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

Spokane International Academy District No.901

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	0	0	0	0
1300 Sale of Tax Title Property	0	0	0	0
1400 Local in lieu of Taxes	0	0	0	0
1500 Timber Excise Tax	0	0	0	0
1600 County-Administered Forests	0	0	0	0
1900 Other Local Taxes	0	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300 Investment Earnings	0	0	0	0
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	0	0	0	0
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
5700 Qualified Energy Investment Tax Credits	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0

Spokane International Academy District No.901

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
9300 Sale of Equipment	0	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0	0
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0	0
EXPENDITURES				
33 Transportation Equipment Purchases	0	0	0	0
34 Transportation Equipmment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	0	0	0	0
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
H. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
I. Net Change In Fund Balance (C-D-E-F+G-H)	0	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL BEGINNING FUND BALANCE	0	0	0	0

Spokane International Academy District No.901

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
K. TOTAL ENDING FUND BALANCE (I+J)	0	0	0	0

- 1/ Includes interest portion of purchase contracts.
- 2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
- 3/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

Coversheet

July Head of School Report

Section:	VI. Head of School Update
Item:	A. July Head of School Report
Purpose:	Discuss
Submitted by:	
Related Material:	Head of School Update- July 2026.pdf



Head of School Board Report- July 2026

We have officially wrapped up the 2025–2026 school year. I want to thank our Board, staff, students, families, and community partners for another successful year. Despite a challenging budget environment and significant planning for the future, our team remained focused on student achievement, strong relationships, and preparing for the 2026–2027 school year.

Academic Achievement

- Students demonstrated strong academic growth throughout the year, meeting our schoolwide MAP growth goal.
- Our second graduating class achieved a **100% graduation rate**, with graduates pursuing college, career, military, and workforce opportunities.
- State assessment (SBA) testing concluded successfully, and we look forward to reviewing the full results when released by OSPI later this summer.
- Planning is underway to refine instructional systems and schoolwide goals for the coming year.

School Culture & Student Experience

- Students celebrated the end of the year through International Night, Kindergarten Celebration, 8th Grade Promotion, Field Days, and Graduation.
- Our seniors completed exit interviews, providing valuable feedback that will inform future improvements.
- Staff continued to strengthen our focus on belonging, student engagement, and the development of our REACH values across the school.

Operations & Staffing

- Summer maintenance and campus improvement projects are underway, including playground repairs and facility upgrades.

- Hiring has concluded for several open positions, including the Kindergarten position, Special Education Leave Replacement Teacher, and Student Support services (School Psychologist and Speech Language Pathologist) We will conclude hiring by rounding out our Instructional Assistants.
- Leadership has begun onboarding and planning for the 2026–2027 school year, with professional development centered on strengthening collaboration and instructional excellence. Our theme for this year is Bridging Together: Connected by Purpose, Strengthening Community, and Crossing Together.
- Our leadership team comes back together August 3rd after a short summer of rest, and our full staff is back for training beginning August 17th.

Finance & Strategic Planning

- The loss of state enrichment funding continues to require careful financial planning. Leadership has worked to balance the budget while preserving the programs that have the greatest impact on students.
- We continue to pursue grants and community partnerships to strengthen opportunities for students while maintaining long-term financial sustainability.

Looking Ahead

This summer, our leadership team focused on:

- Finalizing school improvement goals and strategic priorities.
- Preparing staff for professional development.
- Completing hiring and onboarding.
- Refining systems that improve student achievement, attendance, and operational effectiveness.
- Welcoming new students and families to Spokane International Academy.

Thank you for your continued partnership and support. The dedication of our staff, students, families, and Board continues to make Spokane International Academy a place where students are known, challenged, and prepared to make a positive impact in the world.

Coversheet

Board Elections 26-27

Section:	VII. Governance
Item:	C. Board Elections 26-27
Purpose:	Vote
Submitted by:	
Related Material:	SIA Bylaws 7-31-15.pdf

Bylaws of Spokane International Academy

ARTICLE I OFFICES

1.01 Registered Office and Registered Agent. The registered office of the Corporation (Spokane International Academy – “SIA”) shall be located in the state of Washington at such a place as may be fixed from time to time by the Board of Directors upon filing of such notice as may be required by law. The registered agent shall have a business office identical with such registered office.

ARTICLE II CHARITABLE PURPOSES/NEGATION OF PECUNIARY GAIN

2.01 Charitable purposes. SIA is organized exclusively for charitable, scientific, literary, or educational purposes within the meaning of 501(c)(3) of the Internal Revenue Code of 1986, as amended, or corresponding provisions of any subsequent federal tax laws, as designated in the Articles of Incorporation, filed with the Secretary of State on May ____, 2014, and as amended thereafter.

Notwithstanding any provisions of these Bylaws to the contrary, SIA shall not conduct or carry on any activities not permitted to be conducted or carried on by any organization qualified for tax-exempt status under 501(c)(3) of the Internal Revenue Code of 1986, as amended, or corresponding provisions of any subsequent federal tax laws. Furthermore, SIA shall neither conduct nor carry on any activities, which subject it to liability for excise taxes imposed pursuant to 4941, 4942, 4943, 4944, or 4945 of the Internal Revenue Code of 1986, as amended, or corresponding provisions of any subsequent federal tax laws.

SIA shall not devote any part of its activities to carrying on propaganda, nor shall it participate or intervene in the political campaign on behalf of any candidate for public office.

2.02 Negation of pecuniary gain. No part of the net earnings of SIA shall ever inure to or for the benefit of or be distributable to its directors, officers, or other private persons, except that SIA shall be empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the exempt purposes for which it was formed.

ARTICLE III MEMBERS

3.01 Membership. SIA shall have no members.

ARTICLE IV BOARD OF DIRECTORS

4.01 Number and Powers. The management of all the affairs, property, and interests of SIA shall be vested in a Board of Directors. The Board of Directors shall consist of no fewer than eight (8) and no more than fourteen (14) Members. The terms of the directors shall be three (3) years, expiring at the annual meeting following their election. One-third of the Board shall be elected in any given year. At each annual meeting, the directors shall be elected to succeed the directors whose terms expire at such meeting. In addition to the powers and authorities expressly conferred upon it by these Bylaws and

Articles of Incorporation, the Board of Directors may exercise all such powers of SIA and do all such lawful acts and things necessary to carry out the business of SIA.

4.02 Term limits. Directors may serve up to a maximum of three (3) terms or a total of nine (9) years, after which he or she may not be re-elected for one (1) term. Notwithstanding the foregoing, in the event SIA cannot find a new member to fill the vacant position of the Board of Directors, the remaining members of the Board of Directors may, by unanimous vote, elect to waive the term limits provision for such period.

4.03 Change of Number.

- a. The current number of directors serving may at any time be increased or decreased, between eight (8) and fourteen (14) Members, by a majority vote of the entire Board of Directors, but no decrease shall have the effect of shortening the term of any incumbent member.
- b. The number of directors authorized to serve on the Board of Directors under these Bylaws may at any time be increased or decreased by an amendment of these Bylaws, but no decrease shall have the effect of shortening the term of any incumbent director.

4.04 Vacancies. All vacancies in the Board of Directors, whether caused by resignation, death or otherwise, may be filled by the affirmative vote of a majority of the remaining directors. At such time as the Board of Directors may drop below the minimum number of eight (8), whether by resignation, death or otherwise, the Board of Directors shall be authorized to carry out business with that reduced number for the maximum period required to fill the vacant position(s). A director elected to fill any vacancy shall hold office for the unexpired term of the predecessor director and until a successor is elected and qualified.

4.05 Regular Meetings. Regular meetings of the Board of Directors may be held at SIA's business office or at such other place or places, either within or without the state of Washington, as the Board of Directors may from time to time designate. The annual meeting shall be held each year during the month of August at a date, time and place as the Board of Directors shall designate by written notice. In addition to the annual meeting, there shall be regular meetings of the Board of Directors held, with the proper notice, not less frequently than once each calendar quarter. Minutes shall be kept at all meetings of the Board of Directors.

4.06 Special Meetings. Special meetings of the Board of Directors may be called at any time by the Board Chair or upon written request by any two directors. Such meetings shall be held with proper notice and held at the registered office of SIA or at such other place or places as the directors may from time to time designate. Minutes shall be kept of all Special Meetings.

4.07 Notice. Notice of all meetings of the Board of Directors (regular, annual and special) shall be provided in accordance with the Washington Open Public Meetings Act, and given to each director by seven (7) days prior service of the same by email, letter or personal delivery.

4.08 Posting Electronic Notice. Notice may be provided to directors by posting the notice on an electronic network and delivering to such directors a separate record of the posting, together with comprehensible instructions regarding how to obtain access to the posting on the electronic network. Notice is effective when it has been posted to an electronic network and a separate record of the posting has been delivered to the recipient.

4.09 Quorum. A majority of the Members of the entire Board of Directors shall be necessary and sufficient at all meetings to constitute a quorum for the transaction of business.

4.10 Manner of Acting. The act of the majority of the directors present at a meeting at which there is a quorum shall be the act of the Board of Directors, unless the vote of a greater number is required by these Bylaws, the Articles of Incorporation or applicable Washington Law.

4.11 Meetings by Telephone. Members of the Board of Directors or any committee designated by the Board of Directors may participate in a meeting of such Board of Directors or committee via conference call, video call, or similar communications equipment by means of which all persons participating in the meeting can hear each other at the same time. Participation via such means shall constitute presence in person at a meeting. In accordance with public meeting requirements, all information related to how to access these meetings will be posted at SIA, and provided for on the meeting Notice.

4.12 Voting. Unless otherwise identified herein, the voting on any motion or resolution shall pass by a simple majority vote of the members present at the meeting. Each member of the Board of Directors is entitled to one vote on any issue. Voting by proxy is not allowed.

4.13 Registering Dissent. A director who is present at a meeting of the Board of Directors at which action on a corporate matter is taken shall be presumed to have assented to such action unless the director's dissent or abstention is specifically requested to be recorded in the minutes at the time of the meeting, or the director shall forward such dissent by registered mail to the Secretary of the Corporation immediately after the adjournment of the meeting. Such right to dissent or abstain shall not apply to a director who voted in favor of such action.

4.14 Loans. No loans shall be made by the Corporation to any director.

4.15 Removal. Any director may be removed at any time, with or without cause, by the affirmative vote of two-thirds (2/3) of the entire Board of Directors. Notice stating that a named director shall be considered for removal and the cause, if any, for such removal must be provided in accordance with the Washington Open Public Meetings Act, and mailed to the director prior to a duly called meeting of the Board of Directors at the same time and in the same manner prescribed for the notice of the meeting.

ARTICLE V OFFICERS

5.01 Designations. SIA shall have, without limitation, a Board Chair and a Secretary. All officers shall be elected at the annual meeting for terms of one (1) year by the Board of Directors. Such officers shall hold office until their successors are elected and qualify. Any two or more offices may be held by the same person, except the offices of Board Chair and Secretary.

5.02 Board Chair. The Chair shall preside at all meetings of the Board of Directors, shall perform such other duties as are incident to the office or are properly required of the Chair by the Board of Directors.

5.03 Vice Chair. During the absence or disability of the Chair, the Vice Chair shall exercise all the functions of the Chair. The Vice Chair shall have such powers and discharge such duties as may be assigned to the Vice Chair from time to time by the Board of Directors.

5.04 Secretary and Assistant Secretary. The Secretary, or his/her designee, shall issue notices for all meetings, shall keep minutes of all meetings, shall have charge of the corporate books, shall make such reports and perform such other duties as are incident to the office, or are properly required of the Secretary of the Board of Directors and shall maintain all committee reports.

5.05 Treasurer. The Treasurer, or his/her designee, shall have access to and keep all financial records for SIA. They shall also render to the Board of Directors from time to time as may be required, an account of all transactions undertaken by SIA and of the financial condition of SIA. The Treasurer shall have no authority to spend or to allow the spending of money from any accounts held in the name of SIA. The Treasurer shall perform such other duties as are incident to the office or are properly required by the Board of Directors. The Treasurer shall provide a monthly report of the financial condition of SIA to the Board of Directors. They are also required to serve as the chair of the finance committee.

5.06 Delegation. If any officer of the Corporation is absent or unable to act and no other person is authorized to act in such officer's place by the provisions of these Bylaws, the Board of Directors may from time to time delegate the powers or duties of such officer to any other officer or any director or any person it may select.

5.07 Vacancies. Vacancies in any office arising from any cause may be filled by the Board of Directors at any regular or special meeting of the Board of Directors.

5.08 Other Officers. The Board of Directors may appoint or retain such other officers or agents as it shall deem necessary or expedient, who shall hold their offices for such terms and shall exercise such powers and perform such duties as shall be determined from time to time by the Board of Directors.

5.09 Loans. No loan shall be made by the Corporation to any officer.

5.10 Term-Removal. The officers shall hold office until their successors are chosen and qualified. Any officer or agent elected or appointed by the Board of Directors may be removed at any time, with or without cause, by the affirmative vote of a majority of the entire Board of Directors.

5.11 Reimbursements. The officers of the Corporation shall receive no salary. However, officers shall be reimbursed for reasonable expenses actually incurred in the performance of their duties.

5.12 Repayment. Any payments made to a director, officer, or other employee of SIA for compensation, salary, bonus, interest, rent, or expense incurred by the party which shall be determined to be unreasonable in whole or in part by the Internal Revenue Service pursuant to 4941(d)(2)(E) of the Internal Revenue Code of 1986, as amended, shall be reimbursed to SIA by such director, officer, or employee to the full extent of such determination of unreasonableness. It shall be the duty of the Board of Directors to enforce repayment of each such amount. In lieu of repayment by the director, officer, or employee, subject to the determination of the Board of Directors, amounts may be withheld from the future compensation or expense reimbursement payments of the director, officer, or employee, to the extent permitted by law, until the amount owed shall have been recovered.

ARTICLE VI EXECUTIVE DIRECTOR/SCHOOL LEADER

6.01 Executive Director/School Leader. The Board of Directors may select an Executive Director/School Leader who shall be responsible for the administration and conduct of the business and affairs of SIA pursuant to guidelines established by the Board of Directors. The Executive Director/School Leader may be compensated for services in that capacity in such amount and manner as the Board of Directors shall determine.

6.02 Board Service. The Executive Director/School Leader may serve on the Board of Directors in a nonvoting capacity at the discretion of the Board of Directors.

6.03 Liaison. The Executive Director/School Leader shall act as a liaison between the Board of Directors and the staff and employees of SIA. The Executive Director/School Leader shall have primary authority with respect to SIA employees, pursuant to any personnel or other policies adopted by the Board

of Directors, while leaving the ability for the Board of Directors to ultimately make decisions that are in the best interest of the Corporation. The Executive Director/School Leader shall also make salary recommendations for the employees of SIA.

6.04 Removal. The Executive Director/School Leader may be removed at any time, with or without cause, by the affirmative vote of two-thirds (2/3) of the entire Board of Directors.

6.05 Loans. No loan shall be made by the Corporation to the Executive Director/School Leader.

ARTICLE VII COMMITTEES

7.01 Creation. The Board of Directors may appoint, from time to time, standing or ad hoc committees. Such committees may be vested with such powers as the Board of Directors may determine by resolution passed the Board of Directors. Provided that no such committee shall have the authority of the Board of Directors in reference to amending, alerting, or repealing these Bylaws; electing, appointing, or removing any Member of any such committee or any director or officer of the Corporation; amending the Articles of Incorporation; adopting a plan of merger or adopting a plan of consolidation with another Corporation; authorizing the sale, lease, or exchange of all or substantially all of the property and assets of the Corporation other than in the ordinary course of business; authorizing the voluntary dissolution of the Corporation or adopting a plan for the distribution of the assets of the Corporation; amending, altering, or repealing any resolution of the Board of Directors which by its terms provides that it shall not be amended, altered, or repealed by such committee or such other act(s) as only the Board of Directors may perform under the Corporation's Articles of Incorporation and Bylaws or otherwise under law.

7.02 Notice and Minutes. All committee meetings are required to provide notice of the meetings as required under Washington's Open Public Meetings Act. All committees shall keep regular minutes of the transactions of their meetings and shall promptly provide them to the Secretary to be recorded in books kept for that purpose. The designation of any such committee and the delegation of authority thereto, shall not relieve the Board of Directors, or any Board Member of any responsibility imposed by law.

7.03 Standing and Ad Hoc Committees.

- a. **Standing Committee.** A committee designated as a Standing Committee shall serve continuously until such time as the Board of Directors dissolves such committee by a vote of the Board of Directors. Standing Committees will be charged with assisting the Board of Directors with the continuous management and operation of SIA.
- b. **Ad Hoc Committee.** A committee designated as an Ad Hoc Committee shall be formed by a vote of the Board of Directors, and shall serve on a temporary basis for the purpose of assisting the Board of Directors in any particular matter as the Board of Directors may designate. Ad Hoc Committees shall be automatically dissolved at the conclusion of the matter for which they were created or upon a vote of the Board of Directors.

7.04 Membership. Membership on Standing or Ad Hoc Committees shall be by appointment of the Board of Directors. Upon formation of a committee, at least one Board Member or officer shall be designated to serve on such committee. The Board Member or officer serving on the committee shall be the liaison between the Board of Directors and the committee.

7.05 Duties - Communication with Board of Directors. Committees shall be charged with whatever duties the Board of Directors may designate in accordance with the purposes for which the committee was created. All committees shall have an obligation to ensure that the minutes of committee meetings are kept and regular reporting is made to the Board of Directors.

7.06 Dissolution. Standing Committees shall serve indefinitely until dissolution by the Board of Directors. The Board of Directors shall have the ability to dissolve any Standing Committee at any time by a majority vote of the entire Board of Directors. Ad Hoc Committees may be dissolved by a simply majority vote of the Board Members present at any regularly scheduled meeting, and may also be automatically dissolved upon completion of the purposes for which they were created.

ARTICLE VIII RULES OF PROCEDURE

The rules of procedure at meetings of the Board of Directors and committees of the Board of Directors shall be rules as adopted by the Board of Directors, so far as applicable and when not inconsistent with these Bylaws, the Articles of Incorporation or any further resolution of the Board of Directors.

ARTICLE IX DEPOSITORIES

The monies of SIA shall be deposited in the name of SIA in such bank or credit union as the Board of Directors shall designate. Money will be spent and recorded in accordance with the established financial policies of SIA.

ARTICLE X NOTICES

All notices shall be made in accordance with the Washington Open Public Meetings Act. Except as may otherwise be required by law, any notice to any director or officer may be delivered personally or by mail or e-mail. If mailed, the notice shall be deemed to have been delivered when deposited in the United States mail, addressed to the addressee at his or her last known address, postage prepaid. If e-mailed, the notice shall be deemed to have been delivered when sent, unless returned by an automated notification of failure to deliver.

ARTICLE XI INDEMNIFICATION OF OFFICERS, DIRECTORS, EMPLOYEES, AND AGENTS

SIA shall indemnify its officers, directors, employees, and agents to the greatest extent permitted by law, but shall not be required to indemnify anyone in a suit filed against SIA, or by SIA against the officer, director, employee or agent. SIA shall have the power to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee, or agent of the Corporation against any liability asserted against such person and incurred by such person in any such capacity or arising out of any status as such, whether or not SIA would have the power to indemnify such person against such liability under the provisions of this Article.

ARTICLE XII CONTRACTS AND CONVEYANCES

All contracts, deeds, conveyances, negotiable instruments, and other instruments of like character which have first been approved by the Board of Directors shall be signed by the Chair or Vice Chair and by the Secretary or as otherwise directed by the Board of Directors. No contract of any officer of SIA shall be valid without previous authorization or subsequent ratification of the Board of Directors.

ARTICLE XIII BOOKS AND RECORDS

SIA shall keep correct and complete books and records of accounts and shall keep minutes of the proceedings of its Board of Directors; and shall keep at its registered office or principle place of business, or at the office of its transfer agent or registrar, a record of its Directors, giving the names and addresses of all Directors.