



**Sequoia Grove Charter Alliance  
Regular Board Meeting**

**Date and Time:** December 19, 2024  
6:30 pm

**Location:** Join Zoom Meeting  
<https://sequoiagrove-org.zoom.us/j/85085826864?pwd=IZZxxbUCCQvwgW2Cghlzvbj13TgdJ2.1>

**Meeting ID: 850 8582 6864  
Passcode: 840659**

**Agenda:**

**I. Opening items**

- A. Record Attendance
- B. Call the Meeting to Order
- C. Approval of the Agenda
- D. Public Comments on agenda and non-agenda items
- E. Approval of Minutes
  - a. Board Meeting 11-14-24

**II. Director's Update**

- A. Director's Report - Desiree Miller

**III. Finances**

- A. Financial Training - Creative Back Office
- B. Discussion and Potential Action on the Mid-Year Budget Revision- Creative Back Office
- C. Update on Unaudited Actuals - Creative Back Office

**IV. Operations**

- A. Discussion and Potential Action on the Employee Handbook

**V. Governance**

- A. Discussion and Potential Action on the CSO Reporting Out to Member Schools
- B. Discussion and Potential Action on January Board Meeting

**VI. Closing Items Operations**

- A. Board of Director's Comments & Requests For Future Agenda Items

B. Announcement of Next Regular Scheduled Board Meeting

C. Adjourn Meeting

**Public Comment Rules:** Members of the public may address the Board on agenda or non-agenda items through the teleconference platform, Zoom. Zoom does not require the members of the public to have an account or login. Please either utilize the chat option to communicate to the administrative team of your desire to address the Board or simply communicate orally your desire to address the Board when the Board asks for public comments. Speakers may be called in the order requests are received. Comments are limited to 2 minutes each, with no more than 16 minutes per single topic. If a member of the public utilizes a translator to address the Board, those individuals are allotted 4 minutes each. If the Board utilizes simultaneous translation equipment in a manner that allows the Board to hear the translated public testimony simultaneously, those individuals are allotted 2 minutes each. By law, the Board is allowed to take action only on items on the agenda. The Board may, at its discretion, refer a matter to school staff or calendar the issue for future discussion.

Note: The Governing Board encourages those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Sequoia Grove Office at (916) 526-3794 at least 48 hours before the scheduled board meeting so every reasonable effort can be made to accommodate you. (Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. § 1213)).



## **SGCA Special Board Meeting Minutes November 14, 2024**

### **I. Opening Items:**

#### **A. Record Attendance**

The following Board Members were present at Rollcall:

- o Janeal Cimino
- o Rose Faramarzi-Rad
- o Bob McGuire
- o Glad Donahue
- o Gloria Maxwell arrived at the meeting at 6:57 pm.

#### **B. Janeal Cimino called the meeting to order at 6:34 PM.**

#### **C. Approval of the Agenda**

Bob McGuire made a motion to approve the Agenda.

Glad Donahue seconded the motion.

Rollcall vote was taken. The motion passed unanimously.

#### **D. Public Comments:**

Janeal Cimino read a statement about public comments and the chat function was disabled after the public comment period.

Who spoke	Subject Matter
No Public Comments	

#### **E. Approval of Board Meeting Minutes:**

##### **i. Regular Board Meeting October 17, 2024**

Glad Donahue motioned to approve the October 17, 2024 minutes.

Bob McGuire seconded the motion.

Rollcall vote was taken. The motion passed unanimously.

### **II. Directors Update - Julie Haycock Cavender**

Julie Haycock-Cavender gave the board an update on the teams settling into their new



## **SGCA Special Board Meeting Minutes November 14, 2024**

roles, new locations, and new leadership. The library staff has been doing an amazing job. The Clarkville resource center hosted their annual Harry Potter week even in October.

The front office is pretty settled with Alexis Macias as the new office manager. She is doing an amazing job with all the different things that go into running the office smoothly and supporting the schools and CSO.

New signs were ordered for the office that has the CSO and school's logos as a good reminder about who we are and what we represent as a support organization.

There are a few things that are currently in the works, the Brivo system is being installed for more security and electronic access. We are also working on staff and office safety plans. There is a requirement from the state that we are to have a violence in the workplace plan, and we have been working with an outside consultant to have a strong plan for the office and for people in the field.

Insurance Update - we have received the \$25,000 check from the insurance for the stolen check from 2022.

Janeal Cimino asked about the days that got switched for park days and why they changed. Julie Haycock-Cavender shared that Desiree Miller is working with the library staff and she is who we need to check with to get more information about the switch, but that there could be many reasons for the switch.

### **III. Finances:**

#### **A. Budget Update - Creative Back Office**

The Board received a Budget Update from Matt Butler with Creative Back Office. Matt Butler shared that this budget update includes the Draft COLA Compensation that is being discussed tonight and that the school boards will be taking it to their boards for potential approval at their December meeting. This budget is approximately \$100,000 higher than the original adopted budget and that is mostly due to the 6% COLA increase.

Matt presented a side by side presentation about the changes in budget from the July adopted budget and this newly projected budget. There were several areas that were impacted because salary payments impact other things like health and



## **SGCA Special Board Meeting Minutes November 14, 2024**

benefits & social security.

Janeal Cimino asked about the general liability insurance cost as previously it was shared that the insurance costs were going to go down, but it does not appear to have gone down yet. Matt shared that it was assumed that the insurance costs would go down with the CSO shrinking in employee numbers. Matt shared that Desiree Miller is the one that is working with the insurance company, but he can follow-up with her to see where things are.

Glad Donahue asked about paying the general liability for the employees that moved over to the schools. She asked about the coverage that is being paid and if there was a surplus at the end of the year for those costs. Matt Butler shared that was a good question that they would have to ask the insurance company about.

Bob McGuire asked about the insurance liability and what is included in the calculations for the insurance and if it was employee number based. Matt Butler shared that there are a number of factors that go into the liability calculations.

Janeal Cimino asked about the payments for Charter Tech Services because they are large lump sum payments happening at different times throughout the year. Charter Tech Services provides pass through tech services for the schools, and Matt shared that the large lump sum payments are due to the billing back from the schools.

Gloria Maxwell arrived at 6:57 pm.

### **B. Discussion and Potential Action on the Draft COLA One-Time Compensation**

Matt Butler shared that there is a potential for a 6% COLA One-Time Compensation that could be provided to the CSO staff just like it has been provided to the school staff. This increase in funding has to be approved by the schools and that is being presented to the school boards at the December Board meeting. The plan would be to pay the COLA in two lump sum payments, one after the first of the year and the second at the end of the school year.

Bob McGuire inquired about how to best present this to the staff so that they know



## **SGCA Special Board Meeting Minutes November 14, 2024**

this is a one-time payment and not an ongoing raise in their salary. Julie Haycock shared that they would work with the schools to use similar communication about the one-time payment.

Jenell Sherman shared that with the schools they gave a contract addendum that states it is a one-time payment. Bob McGuire expressed that would be a positive way to handle things as well with the CSO.

Bob McGuire motioned to approve providing the draft One-Time Cola.

Rose seconded the motion.

Rollcall vote was taken. The motion passed unanimously.

### **IV. Governance:**

#### **A. Discussion and Potential Action on the Board Meeting Stipend Comparisons to Other Non-Profit Organizations:**

Bryanna Brossman presented information to the Board about Meeting Stipend Comparisons with other non-profit organizations in California.

Bob McGuire expressed that the CSO is truly a unique organization that does not have direct comparisons. As a result, he feels they should keep our compensation set where it is at. Especially given that there were protections from the Directors and Officers Insurance.

Rose Faramarzi-Rad shared that she has friends who also serve on larger non-profit boards who receive stipends for their time. She also asked about the possibility of the board stipend being raised at some point in the future.

The board decided to continue to the next agenda item without taking action on the Board Meeting Stipend Comparisons to Other Non-Profit Organizations.

#### **B. Discussion and Potential Action on the Board Meeting Stipends:**

Bob McGuire shared some historical background about the Board Mee



## **SGCA Special Board Meeting Minutes November 14, 2024**

ting stipend and how Sequoia Grove Board members did not receive a stipend at first, but later information was presented that it was something that could be allowed. In addition, there were protections provided by the Directors and Officers Insurance.

Janeal Cimino shared that she is concerned about the heavily litigious state of California and that she is concerned about any loss of protections.

Gloria Maxwell expressed that the board should keep it until the end of the year, and take a look at the budget impact then to see if it needs to be adjusted. Bob McGuire shared that this item is built into the budget for the school year.

Janeal Cimino suggested that Bryanna Brossman can put a google questionnaire together to ask board members if they would like to receive the board stipend.

Glad Donahue shared that not receiving compensation would make things more challenging to recruit board members. She also shared that she reached out to her school board, Lake View Charter School, and they said they were fine with her receiving the board stipend.

Gloria Maxwell motioned to keep the stipend in place until the end of the school year and for the board to take a look at this information at the end of the school year to see if there is an impact on the budget.

Bob McGuire seconded the motion.

- Glad Donahue- Aye
- Bob McGuire- Aye
- Rose Faramarzi-Rad - Nay
- Gloria Maxwell - Aye
- Janeal Cimino - Nay

The motion passed.

### **V. Closing Items**



## **SGCA Special Board Meeting Minutes November 14, 2024**

### **A. Board of Director's Comments & Requests For Future Agenda Items**

Janeal Cimino expressed concerns over identity theft and asked about the posting of things online with check registries having information about people all listed with their full names. Bryanna Brossman shared that the board has chosen to follow the Brown Act which means that this is public information and would be provided if requested. Matt Butler shared that he can look into possibly abbreviating names or only putting last names on the financial reports.

Janeal Cimino also asked about the money from the missing check and if that is currently included in the budget. Matt shared that it was not. It was clarified that they did not receive the full amount for the missing check because the insurance had a \$10,000 deductible that came off the total payout from the insurance company.

### **B. Announcement of Next Regular Scheduled Board Meeting**

Janeal Cimino announced that the next regular scheduled board meeting will be held on December 19, 2024 at 6:30pm.

### **C. Adjourn Meeting**

Glad Donahue motioned to adjourn the meeting at 8:03 pm.

Gloria Maxwell seconded the motion.

Rollcall vote was taken. The motion passed unanimously.

Noted by:

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Board Secretary



# DIRECTOR'S UPDATE



SEQUOIA GROVE  
CHARTER ALLIANCE





# Office Updates

All of our staff is doing well!

Lending Library is caught up on orders.  
Moving forward with the Brivo & security  
camera installation after Winter Break!

Holly Jolly week at the resource center was a  
success! Our very own Eric was Mr. Claus!





THANK YOU  
FOR ALL YOU  
DO!  
HAPPY  
HOLIDAYS!



## SGCA Board Financial Training December 19, 2024

### Sequoia Grove Vs. Charter School

- Sequoia Grove
  - Fixed Income
  - No Financial Reporting
  - No Audit Deadline Requirement
  - Audit Overview
  
- Charter Schools
  - Adopted Budget
  - 1<sup>st</sup> Interim Budget
  - 2<sup>nd</sup> Interim Budget
  - Variable Income
    - Average Daily Attendance
    - Principal Apportionment
    - Restricted Funding

### SGCA Bill Back

- Statements are split by school
- Schools are billed
- Payments received from charters
- Payments made to vendors



INVOICE

BILL TO  
Lake View Charter  
4672 County Rd N,  
Orland, CA 95963

INVOICE 1271  
DATE 01/01/2025  
TERMS Due on receipt  
DUE DATE 01/01/2025

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
Shared Services Agreement	2024-25 Shared Services Agreement - Instructional Services Jan 2025	1	24,863.00	24,863.00

2024-25 Shared Services Agreement -

BALANCE DUE

\$24,863.00

Services Provided:

Tech Services  
Mobile Lending Library  
Business Services  
Insurance  
Facilities



INVOICE

BILL TO  
Clarksville Charter School  
5049 Robert J. Mathews Pkwy.  
El Dorado Hills, CA  
95762-5752

INVOICE 1272  
DATE 01/01/2025  
TERMS Due on receipt  
DUE DATE 01/01/2025

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
Shared Services Agreement	2024-25 Shared Services Agreement - Instructional Services Jan 2025	1	60,603.50	60,603.50

2024-25 Shared Services Agreement -

BALANCE DUE

\$60,603.50

Services Provided:

- Tech Services
- Mobile Lending Library
- Business Services
- Insurance
- Facilities





INVOICE

BILL TO  
Feather River Charter School  
4305 South Meridian Rd.  
Meridian, CA 95957-9647

INVOICE	1273
DATE	01/01/2025
TERMS	Due on receipt
DUE DATE	01/01/2025

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
Shared Services Agreement	2024-25 Shared Services Agreement - Instructional Services - Jan 2025	1	69,927.08	69,927.08

2024-25 Shared Services Agreement -	BALANCE DUE	<b>\$69,927.08</b>
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Services Provided:

- Tech Services
- Mobile Lending Library
- Business Services
- Insurance
- Facilities

Due Date	Total Amount Due	Invoice Recei...	Vendor Name	Invoice Number	PO #	Who needs to pay?	Sequoia Grove Responsib...	Feather River	FR Invoice #	FR Invoice Sent (date)	Clarksville	CCS Invoice #	CCS Invoice Sent (date)	Lake View	Lake View Invoice #	LV Invoice Sent (date)	
01/05/25	\$97,015.30	12/06/24	Sutter Health	3514546		Feather River	Clarksville	\$3,837.60	\$59,992.40	13498	12/06/24	\$23,655.80	13499	12/06/24	\$9,529.50	13500	12/06/24



	Date	Transacti on Type	Num	Name	Memo/Description	Account	Split	Amount	Balance	
Pending Payment by CCS										
	08/07/2024	Expense	F38C2C27A6559413D9625	COSTCO	Alexis Macias   Costco   Sequoia Grove Charter   IT request	9541 Pending Payment by CCS	Divvy (8578)	-282.73	-282.73	
	08/15/2024	Expense	AB0DF101C013A8FB17E1D	AMAZON	Alexis Macias   Amazon   Sequoia Grove Charter   Records request	9541 Pending Payment by CCS	Divvy (8578)	-205.81	-488.54	
	08/19/2024	Expense	5CBA7FF338830235334C0	AMAZON	Alexis Macias   Amazon   Sequoia Grove Charter Label maker materials	9541 Pending Payment by CCS	Divvy (8578)	-16.37	-504.91	
	09/11/2024	Expense	2670DBEB7BB9D9C16381C	Mystery Science	249089	9541 Pending Payment by CCS	Divvy (8578)	-1,749.15	-2,254.06	
	11/19/2024	Expense	46FY8454	UPS*BILLING CENTER	46FY8454	9541 Pending Payment by CCS	Checking (6779)	-243.74	-2,497.80	
	12/06/2024	Bill	18734	Charter Tech Services	18734	9541 Pending Payment by CCS	Accounts Payable (A/P)	-8,516.20	-11,014.00	
	12/06/2024	Bill	SINV12594	Bright Thinker	SINV12594	9541 Pending Payment by CCS	Accounts Payable (A/P)	-15,069.60	-26,083.60	
	12/06/2024	Bill	3514546	Sutter Health Plans	3514546	9541 Pending Payment by CCS	Accounts Payable (A/P)	-23,655.80	-49,739.40	
Total for Pending Payment by CCS								-\$ 49,739.40		

	Date	Transaction Type	Num	Name	Memo/Description	Account	Split	Amount	Balance	
Pending Payment by LV										
	08/15/2024	Expense	AB0DF101C013A8FB17E1D	AMAZON	Alexis Macias   Amazon   Sequoia Grove Charter   Records request	9540 Pending Payment by LV	Divvy (8578)	-79.16	-79.16	
	08/19/2024	Expense	5CBA7FF338830235334C0	AMAZON	Alexis Macias   Amazon   Sequoia Grove Charter Label maker materials	9540 Pending Payment by LV	Divvy (8578)	-6.29	-85.45	
	09/11/2024	Expense	2670DBEB7BB9D9C16381C	Mystery Science	249089	9540 Pending Payment by LV	Divvy (8578)	-672.75	-758.20	
	11/21/2024	Bill	18630	Charter Tech Services	18630	9540 Pending Payment by LV	Accounts Payable (AP)	-57.00	-815.20	
	12/06/2024	Bill	18734	Charter Tech Services	18734	9540 Pending Payment by LV	Accounts Payable (AP)	-3,143.30	-3,958.50	
	12/06/2024	Bill	SINV12594	Bright Thinker	SINV12594	9540 Pending Payment by LV	Accounts Payable (AP)	-5,796.00	-9,754.50	
	12/06/2024	Bill	3514546	Sutter Health Plans	3514546	9540 Pending Payment by LV	Accounts Payable (AP)	-9,529.50	-19,284.00	
Total for Pending Payment by LV								\$ -19,284.00		

[illegible]

Total Payment Amount: \$28,749.75

Payment Instructions:

The below amount has been sent via electronic funds transfer (EFT) to your bank account on file. The funds should appear in your bank account within 2-3 banking days. All remittance information is displayed below pertaining to the invoices being paid. If you have any questions, please email [repay@payabli.com](mailto:repay@payabli.com).

Invoice Number	Gross Amount Billed	Adjustments	Net Amount Paid
13471			\$174.54
Invoice Comments: Ups Shipping			
13474			\$8,075.00
Invoice Comments: Health Ins Svcs Metlife Medical Svcs			
13477			\$122.69
Invoice Comments: Ups Shipping			
13480			\$9,529.50
Invoice Comments: Health Ins Svcs			
13484			\$7,452.84
Invoice Comments: Health Ins Svcs Kaiser North Medical Svcs			
13487			\$3,395.18
Invoice Comments: Health Ins Svcs Kaiser North Medical Svcs			
<b>Total Payment Amount</b>			<b>\$28,749.75</b>



**AUDIT REPORT**

**FOR THE YEAR ENDED  
JUNE 30, 2023**

**A NONPROFIT PUBLIC BENEFIT CORPORATION**

**SEQUOIA GROVE CHARTER ALLIANCE**  
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**JUNE 30, 2023**

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**INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Sequoia Grove Charter Alliance  
Sacramento, California

**Opinion**

We have audited the accompanying financial statements of Sequoia Grove Charter Alliance which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Sequoia Grove Charter Alliance as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Sequoia Grove Charter Alliance and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Change in Accounting Principle**

As discussed in Note 1N to the financial statements, in 2022-23 Sequoia Grove Charter Alliance adopted new accounting guidance, ASU No. 2016-02, *Leases (Topic 842)*. Our opinion is not modified with respect to this matter.

**Substantial Doubt about the Organization's Ability to Continue as a Going Concern**

The accompanying financial statements have been prepared assuming the Organization will continue as a going concern. As discussed in Note 13 to the financial statements, Sequoia Grove Charter Alliance has a negative undesignated net asset balance as of June 30, 2023. As a result, a substantial doubt exists about the entity's ability to continue as a going concern. Management evaluation of the events and conditions and management's plans regarding those matters are also described in Note 13. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to that matter.

**Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Sequoia Grove Charter Alliance's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 6, 2024, on our consideration of Sequoia Grove Charter Alliance's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Sequoia Grove Charter Alliance's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sequoia Grove Charter Alliance's internal control over financial reporting and compliance.

*Christy White, Inc.*

San Diego, California  
May 6, 2024



**SEQUOIA GROVE CHARTER ALLIANCE**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2023**

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**ASSETS**

Current assets

Cash and cash equivalents	\$	146,789
Prepaid expenses		15,869
Total current assets		<u>162,658</u>

Noncurrent assets

Deposits		17,894
Right-of-use asset		175,426
Capital assets, net		<u>119,472</u>
Total noncurrent assets		<u>312,792</u>
<b>Total Assets</b>	<b>\$</b>	<b><u>475,450</u></b>

**LIABILITIES AND NET ASSETS**

Liabilities

Accounts payable	\$	176,631
Operating lease liability		168,601
Unearned revenue		<u>20,000</u>
Total liabilities		<u>365,232</u>

Net assets

Without donor restrictions		<u>110,218</u>
Total net assets		<u>110,218</u>
<b>Total Liabilities and Net Assets</b>	<b>\$</b>	<b><u>475,450</u></b>

The notes to the financial statements are an integral part of this statement.

**SEQUOIA GROVE CHARTER ALLIANCE**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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	<u>Without Donor Restrictions</u>
<b>SUPPORT AND REVENUES</b>	
Administrative support service fees	\$ 4,510,811
<b>Total Support and Revenues</b>	<u>4,510,811</u>
<b>EXPENSES</b>	
Program services	3,562,299
Management and general	<u>800,538</u>
<b>Total Expenses</b>	<u>4,362,837</u>
<b>CHANGE IN NET ASSETS</b>	147,974
<b>Net Assets - Beginning</b>	<u>(37,756)</u>
<b>Net Assets - Ending</b>	<u>\$ 110,218</u>

The notes to the financial statements are an integral part of this statement.

**SEQUOIA GROVE CHARTER ALLIANCE**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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	Program Services	Management and General	Total
<b>EXPENSES</b>			
Personnel expenses			
Salaries and wages	\$ 2,347,209	\$ 341,610	\$ 2,688,819
Pension plan contributions	84,525	12,451	96,976
Payroll taxes	195,187	28,752	223,939
Other employee benefits	251,344	37,024	288,368
Total personnel expenses	2,878,265	419,837	3,298,102
Non-personnel expenses			
Professional services	21,372	122,494	143,866
Advertising and promotion	-	1,196	1,196
Office expenses	171,166	35,290	206,456
Information technology	331,486	31,200	362,686
Occupancy	100,042	129,222	229,264
Travel	35,097	-	35,097
Conferences and meetings	24,871	-	24,871
Depreciation	-	25,169	25,169
Insurance	-	36,130	36,130
Total non-personnel expenses	684,034	380,701	1,064,735
<b>Total Expenses</b>	<b>\$ 3,562,299</b>	<b>\$ 800,538</b>	<b>\$ 4,362,837</b>

The notes to the financial statements are an integral part of this statement.

**SEQUOIA GROVE CHARTER ALLIANCE**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in net assets	\$ 147,974
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities	
Depreciation	25,169
Lease expense - amortization of right-of-use asset	(16,259)
(Increase) decrease in operating assets	
Accounts receivable	40,173
Prepaid expenses	3,752
Prepaid rent	(9,727)
Increase (decrease) in operating liabilities	
Accounts payable	292
Deferred revenue	(64,921)
<b>Net cash provided by (used in) operating activities</b>	<u>126,453</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchase of capital assets	<u>(43,587)</u>
<b>Net cash provided by (used in) investing activities</b>	<u>(43,587)</u>

**NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS** 82,866

**Cash and cash equivalents - Beginning** 63,923

**Cash and cash equivalents - Ending** \$ 146,789

**SUPPLEMENTAL DISCLOSURE**

Cash paid for interest	<u>\$ -</u>
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The notes to the financial statements are an integral part of this statement.

**SEQUOIA GROVE CHARTER ALLIANCE**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

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**NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

Sequoia Grove Charter Alliance (the “Organization” or “SGCA”) was formed as a nonprofit public benefit corporation on January 4, 2021 for the purpose of providing task-related administrative support to the following public charter schools operated by, and under the supervision and ultimate decision-making authority of, the nonprofit public benefit corporations established under the same name:

- Feather River Charter School (Charter No. 1801 authorized by Winship-Robbins Elementary School District)
- Clarksville Charter School (Charter No. 1891 authorized by Buckeye Union School District)
- Lake View Charter School (Charter No. 2069 authorized by Lake Elementary School District)

The supported organizations listed above are referred to as the partner or member schools. Funding sources primarily consist of service fees from the partner schools. The main focus of the Organization is to support and expand home teaching programs and educational opportunities for families enrolled in the member schools. The Organization’s board composition consists of one representative from each member school.

**B. Basis of Accounting**

The Organization’s policy is to prepare its financial statements on the accrual basis of accounting; consequently, revenues are recognized when earned rather than when cash is received and certain expenses and purchases of assets are recognized when the obligation is incurred rather than when cash is disbursed.

**C. Financial Statement Presentation**

The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958. Sequoia Grove Charter Alliance reports information regarding its financial position and activities according to two classes of net assets:

*Net assets without donor restrictions* – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

*Net assets with donor restrictions* – These assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires (that is until the stipulated time restriction ends or the purpose of the restriction is accomplished) the net assets are restricted. When a restriction expires, restricted net assets are reclassified to net assets without donor restrictions.

**D. Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures, such as depreciation expense and the net book value of capital assets. Accordingly, actual results could differ from those estimates.

**E. Service Fee Revenue**

The Organization has adopted FASB Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers* (Topic 606). The core principle of this ASU is that an entity should recognize revenue to depict the transfer of goods and services to customers in an amount that reflects the consideration to which the entity expects to be entitled to in exchange for those goods or services. The standard provides a five-step model for revenue recognition.

**NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Service Fee Revenue (continued)**

The Organization holds an administrative support services agreement with each member school that identifies the performance obligations and the transaction price for each performance obligation. The Organization recognizes service fee revenue when it has satisfied the stated performance obligation.

**F. Contributions**

Unconditional contributions are recognized when pledged and recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets.

When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported on the statement of activities as “net assets released from restrictions.” Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction support. Contributions restricted for the acquisition of land, buildings, and equipment are reported as net assets without restriction upon acquisition of the assets and the assets are placed in service.

Non-cash contributions of goods, materials, and facilities are recorded at fair value at the date of contribution. Contributed services are recorded at fair value at the date of contribution if they are used to create or enhance a non-financial asset or require specialized skills, are provided by someone possessing those skills, and would have to be purchased by the organization if not donated.

**G. Functional Expenses**

The costs of providing services have been summarized on a functional basis in the statement of activities and detailed in the statement of functional expenses. Certain costs and expenses have been allocated between program and supporting services based on management’s estimates.

**H. Cash and Investments**

Sequoia Grove Charter Alliance considers all highly liquid deposits and investments with an original maturity of less than ninety days to be cash equivalents. The Organization’s method of accounting for most investments is the fair value method. Fair value is determined by published quotes when they are readily available. Gains and losses resulting from adjustments to fair values are included in the accompanying statement of activities. Investment return is presented net of any investment fees.

**I. Receivables and Allowances**

Accounts receivable are stated at the amount management expects to collect from outstanding balances. An allowance for doubtful accounts is established, as necessary, based on past experience and other factors which, in management’s judgment, deserve current recognition in estimating bad debts. Such factors include the relationship of the allowance for doubtful accounts to accounts receivable and current economic conditions. Based on review of these factors, the Organization establishes or adjusts the allowance for specific revenue sources as a whole. At June 30, 2023, an allowance for doubtful accounts was not considered necessary as all accounts receivable were deemed collectible.

**SEQUOIA GROVE CHARTER ALLIANCE**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2023**

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**NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)**

**J. Capital Assets**

Sequoia Grove Charter Alliance has adopted a policy to capitalize asset purchases over \$5,000. Lesser amounts are expensed. Donations of capital assets are recorded as contributions at their estimated fair value. Such donations are reported as net assets without donor restrictions. Capital assets are depreciated using the straight-line method over the estimated useful lives of the property and equipment or the related lease terms.

**K. Unearned Revenue**

Unearned revenue arises when potential revenue does not meet the criteria for recognition in the current period and when resources are received by the organization prior to the incurrence of expenses. In subsequent periods, when both revenue recognition criteria are met, the liability for unearned revenue is removed from the statement of financial position and revenue is recognized.

**L. Income Taxes**

Sequoia Grove Charter Alliance is a 509(a)(1) publicly supported nonprofit organization that is exempt from income taxes under Section 501(a) and 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. The Organization is exempt from state franchise or income tax under Section 23701(d) of the California Revenue and Taxation Code. The Organization is required to register with the California Attorney General as a charity and adhere to annual registration filing requirements.

The Organization's management believes all of its significant tax positions would be upheld under examination; therefore, no provision for income tax has been recorded. The Organization's information and/or tax returns are subject to examination by the regulatory authorities for up to four years from the date of filing.

**M. Fair Value Measurements**

FASB ASC 820, *Fair Value Measurement*, establishes a fair value hierarchy that prioritizes inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The three levels of the fair value hierarchy are described below:

- Level 1     Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.
- Level 2     Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.
- Level 3     Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

**N. Change in Accounting Principle**

**ASC 842 Leases**

In February 2016, FASB issued ASU No. 2016-02, *Leases (Topic 842)*. The objective of the ASU is to increase transparency and comparability in financial reporting by requiring balance sheet recognition of leases and note disclosure of certain information about lease arrangements. The new FASB ASU topic on leases consists of five subtopics: overall, lessee, lessor, sale and leaseback transactions, and leveraged lease arrangements. ASU No. 2016-02 is applicable to any entity that enters into a lease. The new lease standard is effective for private nonprofits with fiscal years beginning after December 15, 2021.

**SEQUOIA GROVE CHARTER ALLIANCE**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2023**

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**NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)**

**N. Change in Accounting Principle (continued)**

**ASC 842 Leases (continued)**

Under FASB ASC 842, a right-of-use asset and a related lease liability must be recorded on the statement of financial position (balance sheet) for proper recognition of any operating lease. A right-of-use asset is an intangible asset that pertains to the lessee's right to occupy, operate, and hold a leased asset during the agreed rental period. A lease liability is the financial obligation for the payments required by the lease, discounted to present value.

The Organization has determined the impact and has reflected the significant change from this accounting principle within its financial statements for the 2022-23 fiscal year. Refer to Note 6 for additional information regarding the operating leases and the related right-of-use asset and operating lease liability held by the Organization.

**NOTE 2 – CASH AND CASH EQUIVALENTS**

Cash and cash equivalents, as of June 30, 2023, consists of cash in banks of \$146,789 held in non-interest bearing accounts. As of June 30, 2023, Sequoia Grove Charter Alliance's bank balance was not exposed to custodial credit risk as there were no deposits over \$250,000 in accounts at any one insured bank. Custodial credit risk is the risk that in the event of a bank failure, an organization's deposits may not be returned to it. Sequoia Grove Charter Alliance does not have a policy for custodial credit risk for deposits. The FDIC insures up to \$250,000 per depositor per insured bank.

**NOTE 3 – PREPAID EXPENSES**

Accounts receivable as of June 30, 2023, consists of \$15,869 related to prepaid health benefits.

**NOTE 4 – CAPITAL ASSETS**

A summary of activity related to capital assets during the year ended June 30, 2023 consists of the following:

	Balance July 1, 2022	Additions	Disposals	Balance June 30, 2023
Property and equipment				
Office furniture	\$ 36,428	\$ -	\$ -	\$ 36,428
Computer equipment	82,530	-	-	82,530
Vehicles	-	43,587	-	43,587
Total property and equipment	118,958	43,587	-	162,545
Less accumulated depreciation	(17,904)	(25,169)	-	(43,073)
<b>Capital Assets, net</b>	<b>\$ 101,054</b>	<b>\$ 18,418</b>	<b>\$ -</b>	<b>\$ 119,472</b>



**SEQUOIA GROVE CHARTER ALLIANCE**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2023**

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**NOTE 5 – ACCOUNTS PAYABLE**

Accounts payable consists of costs incurred but not yet paid for as of June 30, 2023. These costs relate to the following:

Salaries and benefits	\$ 106,659
Compensated absences	28,111
Vendor payables	23,638
Credit card liability	18,223
<b>Total Accounts Payable</b>	<b>\$ 176,631</b>

**NOTE 6 – OPERATING LEASES**

The Organization held three (3) operating lease agreements during the 2022-23 fiscal year:

1. In June 2021, the Organization entered into a lease agreement to occupy space located in Sacramento, California. The lease called for a security deposit of \$5,893, which has been recorded as a noncurrent asset on the statement of financial position. The lease agreement covers a term beginning July 1, 2021 through October 31, 2023.
2. Also in June 2021, the Organization entered into a lease agreement to occupy space located in Roseville, California. The lease called for a security deposit of \$10,019, which has been recorded as a noncurrent asset on the statement of financial position. The lease agreement covers a term beginning June 1, 2021 through August 31, 2024.
3. In July 2021, the Organization entered into a lease agreement to occupy space located in Sacramento, California. The lease called for a security deposit of \$1,982, which has been recorded as a noncurrent asset on the statement of financial position. The lease agreement covers a term beginning July 1, 2021 through October 31, 2023.

During the fiscal year ended June 30, 2023, the Organization paid \$208,435 in lease payments under these operating leases. At June 30, 2023, the right-of-use asset was \$175,426 and the operating lease liability was \$168,601. The Charter has accounted for its lease agreements using an implied discount rate of 4%. The associated asset and liability are amortized over the remaining terms of the leases as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Operating Lease Liability</u>	<u>Right-of-Use Asset</u>
2024	\$ 151,711	\$149,166
2025	20,037	19,680
Subtotal	171,748	168,846
NPV adjustment	(3,147)	(3,147)
Prepaid rent	-	9,727
<b>Total</b>	<b>\$ 168,601</b>	<b>\$ 175,426</b>

**NOTE 7 – UNEARNED REVENUE**

Deferred revenue as of June 30, 2023, consists of \$20,000 for deposits held for member schools.

**SEQUOIA GROVE CHARTER ALLIANCE**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2023**

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**NOTE 8 – NET ASSETS**

As of June 30, 2023, the Organization did not hold any net assets with donor restrictions. Certain designations or reserves have been made for the use of net assets without donor restrictions either by the board, management or by nature of the financial assets held by the Organization. At June 30, 2023, the Organization's net assets without donor restrictions consists of the following:

Net investment in capital assets	\$ 119,472
Undesignated	(9,254)
<b>Total Net Assets without Donor Restrictions</b>	<b>\$ 110,218</b>

**NOTE 9 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The following table reflects the Organization's financial assets as of June 30, 2023, reduced by amounts not available for general expenditure within one year. Financial assets are considered not available for general use when illiquid or not convertible to cash within one year, consist of assets held for others or are held aside by the governing board for specific contingency reserves. Any board designations could be drawn upon if the board approves that action.

Financial Assets	
Cash and cash equivalents	\$ 146,789
Prepaid expenses	15,869
<b>Financial Assets available to meet cash needs for expenditures within one year</b>	<b>\$ 162,658</b>

**NOTE 10 – RETIREMENT PLAN**

Sequoia Grove Charter Alliance sponsors a defined contribution plan, which covers employees that the Organization determines to be eligible to participate each year. The plan provides for a discretionary contribution of the covered employees' eligible compensation. Contributions to the plan for the year ended June 30, 2023 were \$96,976.

**NOTE 11 – RELATED PARTY TRANSACTIONS**

**Partner Schools**

Sequoia Grove Charter Alliance participated in a joint venture with the four (4) partner charter schools listed in Note 1A. Currently, the Organization's board is comprised of one board member from the board of each partner charter school, with the exception of Feather River Charter School, whose position is vacant with the Organization as of June 30, 2023. The relationship between the Organization and the partner schools is such that the Organization is not financially inter-related to the partner schools for financial reporting purposes.

Administrative support service agreements with each partner school includes an annual flat fee for 2022-23. Fees collected and recognized as revenue for the Organization totaled \$4,510,811 for the fiscal year ended June 30, 2023. Service fee revenue by each partner school is as follows:

Feather River Charter School	\$ 2,143,752
Clarksville Charter School	1,697,137
Lake View Charter School	669,922
<b>Total Administrative Support Service Fees</b>	<b>\$ 4,510,811</b>

**SEQUOIA GROVE CHARTER ALLIANCE**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2023**

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**NOTE 12 – COMMITMENTS AND CONTINGENCIES**

**Specific Concentrations**

During the year ended June 30, 2023, Sequoia Grove Charter Alliance received 100% of its support and revenues from the three partner schools listed in Note 1A. A significant reduction in the level of support from these sources, if this were to occur, may have an effect on the Organization's program and activities.

**Partner School Authorization**

The charter schools that are partner or member schools of Sequoia Grove Charter Alliance are approved to operate as public charter schools through authorization by the school districts listed in Note 1A. As such, the charter schools are subject to the risk of possible non-renewal or revocation at the discretion of their respective authorizing agency if certain criteria for student outcomes, management, and/or fiscal solvency are not met.

**Pending or Threatened Litigation**

The Organization could become involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the Organization as of June 30, 2023.

**NOTE 13 – GOING CONCERN**

At June 30, 2023, the Organization's undesignated net asset balance was a deficit \$9,254. The negative portion of net asset balance along with a specific concentration on the partner schools, for which 2024-25 contracts are not yet guaranteed, are key factors that raise substantial doubt about the Organization's ability to continue as a going concern. The accompanying financial statements have been prepared on a going concern basis and do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classifications of liabilities that may result should the Organization be unable to continue as a going concern.

Management's plans to mitigate the conditions and events that raise substantial doubt about the Organization's ability to continue as a going concern include: Sequoia Grove Charter Alliance's 2023-24 operating budget is projected to produce net income of \$2,448, which will work towards reducing the negative undesignated net asset balance from the 2022-23 fiscal year. It should be noted that 2022-23 was only the second year of operations for SGCA and the organization incurred a large amount of one-time expenses for start-up costs in Years 1 and 2 that are not considered to be on-going expenditures. Additionally, SGCA is working to secure operating agreements with the partner schools for the 2024-25 fiscal year.

These actions would bring the Organization's undesignated net assets to a positive balance. The Organization's ability to maintain its net asset balance to a surplus is mainly dependent on its ability to meet its operating budget goals; however, there have been no assurances that the Organization will be successful in its efforts.

**NOTE 14 – SUBSEQUENT EVENTS**

Sequoia Grove Charter Alliance has evaluated subsequent events for the period from June 30, 2023 through May 6, 2024, the date the financial statements were available to be issued. Management did not identify any transactions or events that require disclosure or that would have an impact on the financial statements.

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

To the Board of Directors of  
Sequoia Grove Charter Alliance  
Sacramento, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Sequoia Grove Charter Alliance (the "Organization") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements and have issued our report thereon dated May 6, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Christy White, Inc.*

San Diego, California  
May 6, 2024

**SEQUOIA GROVE CHARTER ALLIANCE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2023**

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**PART I – SUMMARY OF AUDITORS' RESULTS**

**Financial Statements**

Type of auditors' report issued	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified not considered to be a material weakness?	<u>None Reported</u>
Noncompliance material to financial statements noted?	<u>None</u>

**Federal Awards**

*The entity did not expend more than \$750,000 in federal awards; therefore, a Federal Single Audit under OMB Uniform Grant Guidance is not applicable.*

**PART II – FINANCIAL STATEMENT FINDINGS**

There were no audit findings related to the financial statements for the year ended June 30, 2023.

**PART III – SUMMARY OF PRIOR AUDIT FINDINGS**

There was one audit finding related to the financial statements reported for the year ended June 30, 2022.

**FINDING 2022-001: LACK OF WRITTEN FISCAL POLICIES AND PROCEDURES**

**Summary:** The Organization should design, implement, and maintain internal controls relevant to its financial transactions. Written fiscal policies and procedures are used to establish an entity's internal controls and for ensuring compliance with regulatory standards.

Upon inquiry of management personnel, it was noted that the Organization lacked written fiscal policies and procedures to document general business operations and cover major financial transactions. Internal procedures for oversight, evaluation, monitoring, and control of the Organization were informal and based primarily on knowledge from and were at the discretion of the Organization's management staff and its external business services consultant. The Organization incurred a significant amount of start-up costs, which were recorded as fixed assets, yet no capital asset threshold had been established. Expenses did not appear to have a clear pre-approval process prior to being incurred.

The Organization was in its first year of operation and had not yet established such policies. Lack of written policies and procedures allows for the possibility of improper and inconsistent accounting for transactions as well as a disruption in operations should the Organization experience staff turnover.

**Current Status:** Implemented.

LCFF CALCULATOR

5 digit District code or 7 digit School code (from the CDS code)

NO

Charter

12.02.2024

Is this calculation for a new charter school? (select from drop down list)

Projection Type

Projection Date

LEA:

Projection Title:

Created by: Matt Butler

Email: matt@thebcogroup.com

Phone: 619-227-0790

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Taylon High Desert Academy/Adelanto (128462)	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
( 1 ) UNIVERSAL ASSUMPTIONS								
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant >55% population)	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <small>(prefilled as calculated by the Department of Finance, DOF)</small>	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Statutory COLA	1.70%	6.56%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Augmentation/(COLA Suspension)	3.37%	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on <small>(2022-23 forward)</small>	\$ -	\$ 2,813	\$ 3,044	\$ 3,077	\$ 3,167	\$ 3,265	\$ 3,373	\$ 3,484
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	73.31789035%	12.74780911%	21.98880689%	26.70046456%	26.70046456%	26.70046456%	26.70046456%	26.70046456%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	75.37156903%	12.84814107%	21.98880689%	26.70046456%	26.70046456%	26.70046456%	26.70046456%	26.70046456%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
( 2 ) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF								
NEW CHARTER SCHOOLS								
New Charter School Name:								
Year that charter starts operation (select from drop down list): 2022-23								
( a ) TRANSFER OF IN-LIEU PROPERTY TAX								
Note: Charter schools should contact sponsoring district(s) for in-lieu estimate								
I-4 F-6 / F-7 In-Lieu of Property Tax	134,565	260,239	364,490	488,026	607,998	607,998	607,998	607,998
( b ) UNDUPLICATED PUPIL PERCENTAGE (UPP)								
A-1.2, A-2.2, A-3.2 Enrollment (second prior year)	170	212						
A-1.1, A-2.1, A-3.1 Enrollment (first prior year)	212	238						
A-1, A-2, A-3 Enrollment	238	471	714	805	1,300	1,300	1,300	1,300
B-1.2, B-2.2, B-3.2 Unduplicated Pupil Count (second prior year)	130	168						
B-1.1, B-2.1, B-3.1 Unduplicated Pupil Count (first prior year)	168	212						
B-1, B-2, B-3 Unduplicated Pupil Count	212	407	619	650	1,050	1,050	1,050	1,050
	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
C-1 Single Year Unduplicated Pupil Percentage	89.08%	86.41%	86.69%	80.75%	80.75%	80.75%	80.75%	80.75%
C-1 Unduplicated Pupil Percentage (%)	82.26%	85.45%	87.00%	84.22%	82.25%	80.75%	80.75%	80.75%
( c ) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location								
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.								
D-3 Unduplicated Pupil Percentage (%)	81.56%	79.67%	81.74%	81.74%	81.74%	81.74%	81.74%	81.74%
Unduplicated Pupil Percentage: Supplemental Grant	82.26%	85.45%	87.00%	84.22%	82.25%	80.75%	80.75%	80.75%
Unduplicated Pupil Percentage: Concentration Grant	81.56%	79.67%	81.74%	81.74%	81.74%	80.75%	80.75%	80.75%
( d ) AVERAGE DAILY ATTENDANCE (ADA)								
ADA used for the Transitional Kindergarten Add-on ONLY:								
G-4 TK (NEW beginning 2022-23)	-	-	10.01	22.00	25.00	25.00	25.00	25.00
ADA used for Base, Supplemental and Concentration Grant Calculations:								
Enter P2 Data - Note: Charter School ADA is always funded on current year								
B-1 Grades TK-3	48.08	75.01	121.17	210.00	375.00	375.00	375.00	375.00
B-2 Grades 4-6	42.70	76.06	90.82	150.00	168.75	168.75	168.75	168.75
B-3 Grades 7-8	52.74	86.71	153.19	165.00	183.75	183.75	183.75	183.75
B-4 Grades 9-12	130.17	241.65	307.00	375.00	393.75	393.75	393.75	393.75
SUBTOTAL ADA	273.69	479.43	672.18	900.00	1,121.25	1,121.25	1,121.25	1,121.25
RATIO: ADA to Enrollment	1.15	1.02	0.94	1.12	0.86	0.86	0.86	0.86

FCMAT

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

12/10/24 THDA 2024 -2025 1st Interim LCFF-Calculator (1).xlsx

Data Entry page 1 of 1

12.02.2024								
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
<b>General Assumptions</b>								
COLA & Augmentation	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:								
Enrollment Count	238	471	714	805	1,300	1,300	1,300	1,300
Unduplicated Pupil Count (UPC)	212	407	619	650	1,050	1,050	1,050	1,050
Unduplicated Pupil Percentage (UPP)	82.26%	85.45%	87.00%	84.22%	82.25%	80.75%	80.75%	80.75%
Current Year LCFF Average Daily Attendance (ADA)	273.69	479.43	672.18	900.00	1,121.25	1,121.25	1,121.25	1,121.25
Funded LCFF ADA	273.69	479.43	672.18	900.00	1,121.25	1,121.25	1,121.25	1,121.25
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-	-	-
NSS ADA Funding Method(s)								
<b>LCFF Entitlement Summary</b>								
Base Grant	\$2,461,893	\$4,908,684	\$7,393,078	\$9,914,670	\$12,540,900	\$12,927,256	\$13,353,736	\$13,793,337
Grade Span Adjustment	73,678	141,321	220,832	337,530	530,344	546,656	564,862	583,069
Adjusted Base Grant	\$2,535,571	\$5,050,005	\$7,613,910	\$10,252,200	\$13,071,244	\$13,473,912	\$13,918,598	\$14,376,406
Supplemental Grant	417,151	863,046	1,324,820	1,726,881	2,150,219	2,176,036	2,247,854	2,321,789
Concentration Grant	437,740	809,794	1,323,373	1,781,935	2,271,912	2,255,196	2,329,626	2,406,251
<b>Total Base, Supplemental and Concentration Grant</b>	<b>\$3,390,462</b>	<b>\$6,722,845</b>	<b>\$10,262,103</b>	<b>\$13,761,016</b>	<b>\$17,493,375</b>	<b>\$17,905,144</b>	<b>\$18,496,078</b>	<b>\$19,104,446</b>
Allowance: Necessary Small School	-	-	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-on: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-
Add-on: Transitional Kindergarten	-	-	30,470	67,694	79,175	81,625	84,325	87,100
<b>Total Allowance and Add-On Amounts</b>	<b>\$-</b>	<b>\$-</b>	<b>\$30,470</b>	<b>\$67,694</b>	<b>\$79,175</b>	<b>\$81,625</b>	<b>\$84,325</b>	<b>\$87,100</b>
<b>Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)</b>	<b>\$3,390,462</b>	<b>\$6,722,845</b>	<b>\$10,292,573</b>	<b>\$13,828,710</b>	<b>\$17,572,550</b>	<b>\$17,986,769</b>	<b>\$18,580,403</b>	<b>\$19,191,546</b>
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
<b>Total LCFF Entitlement (excludes Additional State Aid)</b>	<b>\$ 3,390,462</b>	<b>\$ 6,722,845</b>	<b>\$ 10,292,573</b>	<b>\$ 13,828,710</b>	<b>\$ 17,572,550</b>	<b>\$ 17,986,769</b>	<b>\$ 18,580,403</b>	<b>\$ 19,191,546</b>
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 12,388	\$ 14,023	\$ 15,312	\$ 15,365	\$ 15,672	\$ 16,042	\$ 16,571	\$ 17,116
Additional State Aid	-	-	-	-	-	-	-	-
<b>Total LCFF Entitlement with Additional State Aid</b>	<b>3,390,462</b>	<b>6,722,845</b>	<b>10,292,573</b>	<b>13,828,710</b>	<b>17,572,550</b>	<b>17,986,769</b>	<b>18,580,403</b>	<b>19,191,546</b>
<b>LCFF Sources Summary</b>								
<b>Funding Source Summary</b>								
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 134,565	\$ 260,239	\$ 364,490	\$ 488,026	\$ 607,998	\$ 607,998	\$ 607,998	\$ 607,998
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 54,738	\$ 95,886	\$ 134,436	\$ 180,000	\$ 224,250	\$ 224,250	\$ 224,250	\$ 224,250
Net State Aid (excludes Additional State Aid)	\$ 3,201,159	\$ 6,366,720	\$ 9,793,647	\$ 13,160,684	\$ 16,740,302	\$ 17,154,521	\$ 17,748,155	\$ 18,359,298
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	<b>\$ 3,390,462</b>	<b>\$ 6,722,845</b>	<b>\$ 10,292,573</b>	<b>\$ 13,828,710</b>	<b>\$ 17,572,550</b>	<b>\$ 17,986,769</b>	<b>\$ 18,580,403</b>	<b>\$ 19,191,546</b>
<b>Funding Source by Resource-Object</b>								
State Aid (Resource Code 0000, Object Code 8011)	\$ 3,201,159	\$ 6,366,720	\$ 9,793,647	\$ 13,160,684	\$ 16,740,302	\$ 17,154,521	\$ 17,748,155	\$ 18,359,298
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$ 54,738	\$ 95,886	\$ 134,436	\$ 180,000	\$ 224,250	\$ 224,250	\$ 224,250	\$ 224,250
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	134,565	260,239	364,490	488,026	607,998	607,998	607,998	607,998
<b>Entitlement and Source Reconciliation</b>								
Basic Aid/Excess Tax District Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	\$ 3,390,462	\$ 6,722,845	\$ 10,292,573	\$ 13,828,710	\$ 17,572,550	\$ 17,986,769	\$ 18,580,403	\$ 19,191,546
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	<b>\$ 3,390,462</b>	<b>\$ 6,722,845</b>	<b>\$ 10,292,573</b>	<b>\$ 13,828,710</b>	<b>\$ 17,572,550</b>	<b>\$ 17,986,769</b>	<b>\$ 18,580,403</b>	<b>\$ 19,191,546</b>
<b>LCAP Percentage to Increase or Improve Services Calculation</b>								
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 2,535,571	\$ 5,050,005	\$ 7,644,380	\$ 10,319,894	\$ 13,150,419	\$ 13,555,537	\$ 14,002,923	\$ 14,463,506
Supplemental and Concentration Grant funding in the LCAP year	\$ 854,891	\$ 1,672,840	\$ 2,648,193	\$ 3,508,816	\$ 4,422,131	\$ 4,431,232	\$ 4,577,480	\$ 4,728,040
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 101,016	\$ 186,875	\$ 305,393	\$ 411,216	\$ 524,287	\$ 520,430	\$ 537,607	\$ 555,289
Percentage to Increase or Improve Services	33.72%	33.13%	34.64%	34.00%	33.63%	32.69%	32.69%	32.69%
<b>PER-ADA FUNDING LEVELS</b>								
<b>Base, Supplemental and Concentration Rate per ADA</b>								
Grades TK-3	\$ 11,947.52	\$ 13,470.97	\$ 14,759.87	\$ 14,856.02	\$ 15,246.03	\$ 15,604.98	\$ 16,120.58	\$ 16,650.80
Grades 4-6	\$ 10,984.77	\$ 12,386.00	\$ 13,571.10	\$ 13,660.08	\$ 14,018.80	\$ 14,349.19	\$ 14,822.27	\$ 15,309.97
Grades 7-8	\$ 11,309.70	\$ 12,753.42	\$ 13,972.75	\$ 14,064.10	\$ 14,433.67	\$ 14,773.10	\$ 15,260.80	\$ 15,763.12



Taylton High Desert Academy/Adelanto (128462) - 2024-25 THDA 1st Interim																
Budget LCEE																
12.02.2024																
	2021-22		2022-23		2023-24		2024-25		2025-26		2026-27		2027-28		2028-29	
Grades 9-12	\$	13,447.82	\$	15,164.33	\$	16,614.45	\$	16,724.44	\$	17,163.83	\$	17,567.73	\$	18,147.12	\$	18,743.78
Base Grants																
Grades TK-3	\$	8,093	\$	9,166	\$	9,919	\$	10,025	\$	10,319	\$	10,637	\$	10,988	\$	11,350
Grades 4-6	\$	8,215	\$	9,304	\$	10,069	\$	10,177	\$	10,475	\$	10,798	\$	11,154	\$	11,521
Grades 7-8	\$	8,458	\$	9,580	\$	10,367	\$	10,478	\$	10,785	\$	11,117	\$	11,484	\$	11,862
Grades 9-12	\$	9,802	\$	11,102	\$	12,015	\$	12,144	\$	12,500	\$	12,885	\$	13,310	\$	13,748
Grade Span Adjustment																
Grades TK-3	\$	842	\$	953	\$	1,032	\$	1,043	\$	1,073	\$	1,106	\$	1,143	\$	1,180
Grades 9-12	\$	255	\$	289	\$	312	\$	316	\$	325	\$	335	\$	346	\$	357
Supplemental Grant																
		20%		20%		20%		20%		20%		20%		20%		20%
Maximum - 1.00 ADA, 100% UPP																
Grades TK-3	\$	1,787	\$	2,024	\$	2,190	\$	2,214	\$	2,278	\$	2,349	\$	2,426	\$	2,506
Grades 4-6	\$	1,643	\$	1,861	\$	2,014	\$	2,035	\$	2,095	\$	2,160	\$	2,231	\$	2,304
Grades 7-8	\$	1,692	\$	1,916	\$	2,073	\$	2,096	\$	2,157	\$	2,223	\$	2,297	\$	2,372
Grades 9-12	\$	2,011	\$	2,278	\$	2,465	\$	2,492	\$	2,565	\$	2,644	\$	2,731	\$	2,821
Actual - 1.00 ADA, Local UPP as follows:																
Grades TK-3	\$	1,470	\$	1,729	\$	1,905	\$	1,864	\$	1,874	\$	1,896	\$	1,959	\$	2,024
Grades 4-6	\$	1,352	\$	1,590	\$	1,752	\$	1,714	\$	1,723	\$	1,744	\$	1,801	\$	1,861
Grades 7-8	\$	1,392	\$	1,637	\$	1,804	\$	1,765	\$	1,774	\$	1,795	\$	1,855	\$	1,916
Grades 9-12	\$	1,655	\$	1,947	\$	2,145	\$	2,099	\$	2,110	\$	2,135	\$	2,205	\$	2,278
Concentration Grant (>55% population)																
		65%		65%		65%		65%		65%		65%		65%		65%
Maximum - 1.00 ADA, 100% UPP																
Grades TK-3	\$	5,808	\$	6,577	\$	7,118	\$	7,194	\$	7,405	\$	7,633	\$	7,885	\$	8,145
Grades 4-6	\$	5,340	\$	6,048	\$	6,545	\$	6,615	\$	6,809	\$	7,019	\$	7,250	\$	7,489
Grades 7-8	\$	5,498	\$	6,227	\$	6,739	\$	6,811	\$	7,010	\$	7,226	\$	7,465	\$	7,710
Grades 9-12	\$	6,537	\$	7,404	\$	8,013	\$	8,099	\$	8,336	\$	8,593	\$	8,876	\$	9,168
Actual - 1.00 ADA, Local UPP >55% as follows:																
Grades TK-3	\$	1,543	\$	1,623	\$	1,903	\$	1,924	\$	1,980	\$	1,965	\$	2,030	\$	2,097
Grades 4-6	\$	1,418	\$	1,492	\$	1,750	\$	1,769	\$	1,821	\$	1,807	\$	1,867	\$	1,928
Grades 7-8	\$	1,460	\$	1,536	\$	1,802	\$	1,821	\$	1,875	\$	1,861	\$	1,922	\$	1,985
Grades 9-12	\$	1,736	\$	1,827	\$	2,143	\$	2,166	\$	2,229	\$	2,213	\$	2,286	\$	2,361

CHARTER NAME: Charter School

Fiscal Year 2024-25 First Interim Report  
Summary MYP

Form Revised (revision date here if revised)

DESCRIPTION		Adopted Budget 2024-25	First Interim Actual thru October 31, 2024	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change	First Interim Projected Budget 2026-27	Percent Change
REVENUES									
LCFF Sources									
LCFF	8011	13,256,546	2,773,574	13,160,684	-0.72%	16,740,302	27.20%	17,153,521	2.47%
EPA	8012	180,000	33,609	180,000	0.00%	224,250	24.58%	225,250	0.45%
State Aid - Prior Year	8019	-	-	-		-		-	
In Lieu Property Taxes	8096	494,577	-	488,026	-1.32%	607,998	24.58%	607,998	0.00%
Federal	8100-8299	558,074	43,596	518,832	-7.03%	427,399	-17.62%	429,983	0.60%
State									
Lottery - Unrestricted	8560	166,382	-	179,543	7.91%	223,680	24.58%	223,680	0.00%
Lottery - Prop 20 - Restricted	8560	67,681	-	77,081	13.89%	96,030	24.58%	96,030	0.00%
Other State Revenue	8300-8599	228,886	49,632	884,154	286.29%	276,137	-68.77%	320,183	15.95%
Local									
Interest	8660	63	379	63	0.00%	100	58.73%	100	0.00%
AB602 Local Special Education Transfer	8792	598,150	115,498	601,092	0.49%	748,860	24.58%	748,860	0.00%
Other Local Revenues	8600-8799	6,000	-	6,000	0.00%	6,000	0.00%	6,000	0.00%
Total Revenues		\$ 15,556,359	\$ 3,016,288	\$ 16,095,475	3.47%	\$ 19,350,757	20.22%	\$ 19,811,606	2.38%
EXPENDITURES									
Certificated Salaries	1000-1999	6,789,478	1,834,401	6,590,508	-2.93%	8,404,589	27.53%	8,596,408	2.28%
Classified Salaries	2000-2999	905,600	301,904	1,229,960	35.82%	1,318,439	7.19%	1,351,400	2.50%
Benefits	3000-3999	2,145,807	368,211	2,158,337	0.58%	2,459,210	13.94%	2,503,869	1.82%
Books & Supplies	4000-4999	2,940,455	902,194	3,918,093	33.25%	4,308,854	9.97%	4,336,071	0.63%
Contracts & Services	5000-5999	1,939,990	536,320	2,116,222	9.08%	2,513,566	18.78%	2,572,706	2.35%
Capital Outlay (Modified Accrual Basis Only)	6000-6599	2,974	-	2,974	0.00%	-		-	
Depreciation Expense (Accrual Basis Only)	6900	-	-	-		-		-	
Other Outgo	7100-7299	-	-	-		-		-	
Debt Service (see Debt Form)	7400-7499	-	-	-		-		-	
Total Expenditures		\$ 14,724,304	\$ 3,943,030	\$ 16,016,094	8.77%	\$ 19,004,658	18.66%	\$ 19,360,454	1.87%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 832,055	\$ (926,742)	\$ 79,381	-90.46%	\$ 346,099	336.00%	\$ 451,152	30.35%
OTHER SOURCES & USES									
Other Sources/Contributions to Restricted Programs	8900	-	-	-		-		-	
Other Uses	7600	-	-	-		-		-	
Net Sources & Uses		\$ -	\$ -	\$ -		\$ -		\$ -	
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 832,055	\$ (926,742)	\$ 79,381	-90.46%	\$ 346,099	336.00%	\$ 451,152	30.35%
FUND BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	4,712,778	4,712,778	4,712,778	0.00%				
Adjustments for Unaudited Actuals	9792		89,916	89,916					
Beg Fund Balance at Unaudited Actuals			4,802,694	4,802,694					
Adjustments for Audit	9793		-	-					
Adjustments for Restatements	9795	-	-	-					

## 2024-25 SGCA Budget Overview – December 19, 2024

### Budget Revision January 2025

- 2024-25 Mid-Year Draft Budgeted Revenue - \$2,117,255
- 2024-25 Mid-Year Draft Expenditures- \$2,117,255
- 2024-25 Mid-Year Draft Projected Year End Balance \$0.00
- Net Change of \$252,531 (6% COLA Installments)

### Adopted Budget July 2024

- 2024-25 Adopted Budgeted Revenue - \$1,864,723
- 2024-25 Adopted Budgeted Expenditures- \$1,864,723
- 2024-25 Adopted Budget Projected Year End Balance \$0.00

### Budget Update vs. Actuals thru 11/30/2024

- Revenue Received - \$776,967
- Actual Expenditures- \$812,186
- Current Year Surplus / (Deficit) \$(35,218)

### Projected Cumulative Ending Balance

- Beginning Balance 7/1/2024 -\$196,785\*Retained Earnings after Year 1-3
- 2024-25 Projected Balance - \$0.00
- Projected Cumulative Balance 06/30/2025 - \$196,785

# Sequoia Grove Charter Alliance

## Budget Overview: FY 2024-25 Mid Year Revision Budget - FY25 P&L

July 2024 - June 2025

	Total
Income	
Shared Services Agreement - Clarksville	825,730.00
Shared Services Agreement - Feather River	952,765.00
Shared Services Agreement - Lakeview	338,760.00
<b>Total Income</b>	<b>\$ 2,117,255.00</b>
<b>Gross Profit</b>	<b>\$ 2,117,255.00</b>
Expenses	
2900 Salaries	777,072.00
3300 Medicare/ Social Security	58,185.00
3400 Health and Welfare Benefits	91,627.00
3500 Unemployment Insurance	7,181.00
3600 Workers Compensation	8,594.00
3900 403B	50,703.00
4315 Office Expense	60,000.00
4500 Furniture	3,000.00
5200 Professional Development & Travel	
5211 Professional Development	500.00
<b>Total 5200 Professional Development &amp; Travel</b>	<b>\$ 500.00</b>
5301 Insurance & Registration	10,000.00
5302 Fuel	15,000.00
5303 Maintenance / Oil Changes	10,000.00
5400 General Liability Insurance	38,857.00
5501 Facility Security	22,000.00
5610 Facility Lease	281,119.00
5615 Repairs & Maintenance	10,000.00
5616 Security Deposit Zin	27,977.00
5620 Equipment Lease	30,000.00
5803 Audit & Tax Return	10,740.00
5805 General Consulting	20,000.00
5812 Business Services	80,000.00
5840 Banking & Payroll Fees	10,000.00
5845 Legal Expenses	10,000.00
5851 Advertising/Marketing	1,000.00
5860 Fingerprinting/Personnel Fees	200.00
5869 Events & Supports	6,000.00
5870 New Arrival Package	1,500.00
5871 Founders Awards	1,000.00
5872 Community E. & D. - Staff Events & Team Building	2,000.00
5874 Community E. & D. - Staff Gear	1,200.00
5875 Community E. & D. - Staff Appreciation	2,000.00
5878 403B Set Up Fee	4,000.00
5887 Tech Services	352,800.00
5889 Moving Cost	20,000.00
5890 Board Stipend	12,000.00
5910 Phone & Internet - Comcast Verizon	36,000.00
5911 Phone & Video Calling -Zoom	10,000.00
5920 Postage	35,000.00
<b>Total Expenses</b>	<b>\$ 2,117,255.00</b>
<b>Net Operating Income</b>	<b>\$ 0.00</b>
<b>Net Income</b>	<b>\$ 0.00</b>

# Sequoia Grove Charter Alliance

## Budget Overview: FY 2024-25 Adopted Budget - FY25 P&L

July 2024 - June 2025

	Total
Income	
Shared Service Agreement - Clarksville	727,242.00
Shared Service Agreement - Feather River	839,125.00
Shared Service Agreement - Lakeview	298,356.00
Shared Services Agreement	1,864,723.00
Total Income	<b>\$ 1,864,723.00</b>
Gross Profit	<b>\$ 1,864,723.00</b>
Expenses	
2900 Salaries	709,876.00
3300 Medicare/ Social Security	53,204.00
3400 Health and Welfare Benefits	75,075.00
3500 Unemployment Insurance	7,280.00
3600 Workers Compensation	2,434.00
3900 403B	51,318.00
4315 Office Expense	10,000.00
4500 Furniture	20,000.00
5200 Professional Development & Travel	
5211 Professional Development	500.00
Total 5200 Professional Development & Travel	<b>\$ 500.00</b>
5301 Insurance & Registration	10,000.00
5302 Fuel	15,000.00
5303 Maintenance / Oil Changes	10,000.00
5400 General Liability Insurance	20,000.00
5501 Facility Security	3,500.00
5610 Facility Lease	281,119.00
5615 Repairs & Maintenance	10,000.00
5616 Security Deposit Zin	27,977.00
5620 Equipment Lease	15,000.00
5803 Audit & Tax Return	10,740.00
5805 General Consulting	5,000.00
5812 Business Services	78,000.00
5840 Banking & Payroll Fees	10,000.00
5845 Legal Expenses	10,000.00
5851 Advertising/Marketing	1,000.00
5860 Fingerprinting/Personnel Fees	200.00
5869 Events & Supports	6,000.00
5870 New Arrival Package	1,500.00
5871 Founders Awards	1,000.00
5872 Community E. & D. - Staff Events & Team Building	2,000.00
5874 Community E. & D. - Staff Gear	1,200.00
5875 Community E. & D. - Staff Appreciation	2,000.00
5878 403B Set Up Fee	4,000.00
5887 Tech Services	352,800.00
5889 Moving Cost	20,000.00
5890 Board Stipend	12,000.00
5910 Phone & Internet - Comcast Verizon	5,000.00
5911 Phone & Internet	10,000.00
5920 Postage	10,000.00
Total Expenses	<b>\$ 1,864,723.00</b>
Net Operating Income	<b>\$ 0.00</b>
Net Income	<b>\$ 0.00</b>

CASH FLOW	Budget	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Total
		NOV 2024	DEC 2024	JAN 2025	FEB 2025	MARCH 2025	APRIL 2025	MAY 2025	JUNE 2025	
Revenue										
Revenue Limit Sources										
Shared Service Agreement - Clarksville	\$ 727,242	\$ 60,604	\$ 60,604	\$ 60,604	\$ 60,604	\$ 60,604	\$ 60,604	\$ 60,604	\$ 60,604	\$ 727,242
Shared Service Agreement - Feather River	\$ 839,125	\$ 69,927	\$ 69,927	\$ 69,927	\$ 69,927	\$ 69,927	\$ 69,927	\$ 69,927	\$ 69,927	\$ 839,125
Shared Service Agreement - Lakeview	\$ 298,356	\$ 24,863	\$ 24,863	\$ 24,863	\$ 24,863	\$ 24,863	\$ 24,863	\$ 24,863	\$ 24,863	\$ 298,356
Misc. Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 1,864,723	\$ 155,394	\$ 155,394	\$ 155,394	\$ 155,394	\$ 155,394	\$ 155,394	\$ 155,394	\$ 155,394	\$ 1,864,723
<b>TOTAL REVENUE</b>	<b>\$ 1,864,723</b>	<b>\$ 155,394</b>	<b>\$ 155,394</b>	<b>\$ 155,394</b>	<b>\$ 155,394</b>	<b>\$ 155,394</b>	<b>\$ 155,394</b>	<b>\$ 155,394</b>	<b>\$ 155,394</b>	<b>\$ 1,864,723</b>
EXPENSES										
2900 - Salaries	\$ 709,876	\$ 56,961	\$ 61,061	\$ 61,061	\$ 61,061	\$ 61,061	\$ 61,061	\$ 61,061	\$ 61,061	\$ 709,876
2901 - Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 652
Total Salaries	\$ 709,876	\$ 56,961	\$ 61,061	\$ 61,061	\$ 61,061	\$ 61,061	\$ 61,061	\$ 61,061	\$ 61,061	\$ 710,528
Employee Benefits										
3300 - Medicare/ Social Security	\$ 53,204	\$ 4,244	\$ 4,628	\$ 4,628	\$ 4,628	\$ 4,628	\$ 4,628	\$ 4,628	\$ 4,628	\$ 53,204
3400 - Health and Welfare Benefits	\$ 75,075	\$ 3,763	\$ 5,646	\$ 5,646	\$ 5,646	\$ 5,646	\$ 5,646	\$ 5,646	\$ 5,646	\$ 75,075
3500 - Unemployment Insurance	\$ 7,280	\$ -	\$ 711	\$ 711	\$ 711	\$ 711	\$ 711	\$ 711	\$ 711	\$ 7,280
3600 - Workers Compensation	\$ 2,434	\$ 3,587	\$ (1,377)	\$ (1,377)	\$ (1,377)	\$ (1,377)	\$ (1,377)	\$ (1,377)	\$ (1,377)	\$ 2,434
3900 - 403B	\$ 51,318	\$ 1,965	\$ 6,618	\$ 6,618	\$ 6,618	\$ 6,618	\$ 6,618	\$ 6,618	\$ 6,618	\$ 51,318
Total Employee Benefits	\$ 189,311	\$ 13,559	\$ 16,227	\$ 16,227	\$ 16,227	\$ 16,227	\$ 16,227	\$ 16,227	\$ 16,227	\$ 189,311
General Supplies										
4315 - Office Expense	\$ 10,000	\$ 2,398	\$ (1,097)	\$ (1,097)	\$ (1,097)	\$ (1,097)	\$ (1,097)	\$ (1,097)	\$ (1,097)	\$ 10,000
4500 - Frurniture	\$ 20,000	\$ -	\$ 2,481	\$ 2,481	\$ 2,481	\$ 2,481	\$ 2,481	\$ 2,481	\$ 2,481	\$ 20,000
Total General Supplies	\$ 30,000	\$ 2,398	\$ 1,384	\$ 1,384	\$ 1,384	\$ 1,384	\$ 1,384	\$ 1,384	\$ 1,384	\$ 30,000
Services, Other Operating Expenses										
5211 Professional Development	\$ 500	\$ 50	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 500
5301 Insurance & Registration	\$ 10,000	\$ -	\$ 671	\$ 671	\$ 671	\$ 671	\$ 671	\$ 671	\$ 671	\$ 10,000
5302 Fuel	\$ 15,000	\$ 705	\$ 1,638	\$ 1,638	\$ 1,638	\$ 1,638	\$ 1,638	\$ 1,638	\$ 1,638	\$ 15,000
5303 Maintenance / Oil Changes	\$ 10,000	\$ 582	\$ 1,172	\$ 1,172	\$ 1,172	\$ 1,172	\$ 1,172	\$ 1,172	\$ 1,172	\$ 10,000
5400 General Liability Insurance	\$ 20,000	\$ -	\$ (2,694)	\$ (2,694)	\$ (2,694)	\$ (2,694)	\$ (2,694)	\$ (2,694)	\$ (2,694)	\$ 20,000
5501 Facility Security	\$ 3,500	\$ -	\$ 471	\$ 471	\$ 471	\$ 471	\$ 471	\$ 471	\$ 471	\$ 3,500
5515 Custodial Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5610 Facility Lease	\$ 281,119	\$ 24,184	\$ 20,107	\$ 20,107	\$ 20,107	\$ 20,107	\$ 20,107	\$ 20,107	\$ 20,107	\$ 281,119
5615 Repairs & Maintenance	\$ 10,000	\$ -	\$ 1,429	\$ 1,429	\$ 1,429	\$ 1,429	\$ 1,429	\$ 1,429	\$ 1,429	\$ 10,000
5616 Security Deposit	\$ 27,977	\$ -	\$ 3,997	\$ 3,997	\$ 3,997	\$ 3,997	\$ 3,997	\$ 3,997	\$ 3,997	\$ 27,977
5620 Equipment Lease	\$ 15,000	\$ 2,493	\$ 778	\$ 778	\$ 778	\$ 778	\$ 778	\$ 778	\$ 778	\$ 15,000
5803 Audit & Tax Return	\$ 10,740	\$ -	\$ 1,534	\$ 1,534	\$ 1,534	\$ 1,534	\$ 1,534	\$ 1,534	\$ 1,534	\$ 10,740
5805 General Consulting	\$ 5,000	\$ 2,250	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 5,000
5812 Business Services	\$ 78,000	\$ 6,500	\$ 6,214	\$ 6,214	\$ 6,214	\$ 6,214	\$ 6,214	\$ 6,214	\$ 6,214	\$ 78,000
5840 Banking & Payroll Fees	\$ 10,000	\$ 464	\$ 990	\$ 990	\$ 990	\$ 990	\$ 990	\$ 990	\$ 990	\$ 10,000
5845 Legal Expenses	\$ 10,000	\$ 1,591	\$ 849	\$ 849	\$ 849	\$ 849	\$ 849	\$ 849	\$ 849	\$ 10,000
5851 Advertising/Marketing	\$ 1,000	\$ -	\$ 143	\$ 143	\$ 143	\$ 143	\$ 143	\$ 143	\$ 143	\$ 1,000
5860 Fingerprinting/Personnel Fees	\$ 200	\$ -	\$ (197)	\$ (197)	\$ (197)	\$ (197)	\$ (197)	\$ (197)	\$ (197)	\$ 200
5869 Events & Supports	\$ 6,000	\$ 47	\$ 850	\$ 850	\$ 850	\$ 850	\$ 850	\$ 850	\$ 850	\$ 6,000
5870 New Arrival Package	\$ 1,500	\$ -	\$ 145	\$ 145	\$ 145	\$ 145	\$ 145	\$ 145	\$ 145	\$ 1,500
5871 Founders Awards	\$ 1,000	\$ -	\$ 132	\$ 132	\$ 132	\$ 132	\$ 132	\$ 132	\$ 132	\$ 1,000
5872 Community E. & D. - Staff Events & Team Building	\$ 2,000	\$ 55	\$ 278	\$ 278	\$ 278	\$ 278	\$ 278	\$ 278	\$ 278	\$ 2,000
5874 Community E. & D. - Staff Gear	\$ 1,200	\$ -	\$ 171	\$ 171	\$ 171	\$ 171	\$ 171	\$ 171	\$ 171	\$ 1,200
5875 Community E. & D. - Staff Appreciation	\$ 2,000	\$ -	\$ 216	\$ 216	\$ 216	\$ 216	\$ 216	\$ 216	\$ 216	\$ 2,000
5878 403B Set up Fee	\$ 4,000	\$ 1,090	\$ 416	\$ 416	\$ 416	\$ 416	\$ 416	\$ 416	\$ 416	\$ 4,000
5889 Tech Services	\$ 352,800	\$ 29,400	\$ 29,400	\$ 29,400	\$ 29,400	\$ 29,400	\$ 29,400	\$ 29,400	\$ 29,400	\$ 352,800
5889 Moving Cost	\$ 20,000	\$ -	\$ (323)	\$ (323)	\$ (323)	\$ (323)	\$ (323)	\$ (323)	\$ (323)	\$ 20,000
5890 Board Stipend	\$ 12,000	\$ 1,000	\$ 1,171	\$ 1,171	\$ 1,171	\$ 1,171	\$ 1,171	\$ 1,171	\$ 1,171	\$ 12,000
5899 - Misc. Operating Services	\$ -	\$ -	\$ (18)	\$ (18)	\$ (18)	\$ (18)	\$ (18)	\$ (18)	\$ (18)	\$ -
5910 Phone & Internet - Comcast Verizon	\$ 5,000	\$ 211	\$ (141)	\$ (141)	\$ (141)	\$ (141)	\$ (141)	\$ (141)	\$ (141)	\$ 5,000
5911 Phone & Video Calling -Zoom	\$ 10,000	\$ -	\$ 949	\$ 949	\$ 949	\$ 949	\$ 949	\$ 949	\$ 949	\$ 10,000
5920 Postage	\$ 10,000	\$ 1,163	\$ 723	\$ 723	\$ 723	\$ 723	\$ 723	\$ 723	\$ 723	\$ 10,000
	\$ 935,536	\$ 71,786	\$ 71,251	\$ 71,251	\$ 71,251	\$ 71,251	\$ 71,251	\$ 71,251	\$ 71,251	\$ 935,536
Capital Outlay										
6900 - Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,621	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,621	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,864,723</b>	<b>\$ 144,704</b>	<b>\$ 149,923</b>	<b>\$ 149,923</b>	<b>\$ 149,923</b>	<b>\$ 149,923</b>	<b>\$ 149,923</b>	<b>\$ 149,923</b>	<b>\$ 176,544</b>	<b>\$ 1,865,375</b>
<b>FY ENDING FUND BALANCE</b>	<b>\$ 0</b>	<b>\$ 10,690</b>	<b>\$ 5,470</b>	<b>\$ 5,470</b>	<b>\$ 5,470</b>	<b>\$ 5,470</b>	<b>\$ 5,470</b>	<b>\$ 5,470</b>	<b>\$ (21,151)</b>	<b>(652)</b>
	\$ 0	\$ 10,690	\$ 5,470	\$ 5,470	\$ 5,470	\$ 5,470	\$ 5,470	\$ 5,470	\$ (21,151)	(652)
Change in Accounts Receivable	\$ 15,379	\$ -								
Prepaid Expenses	\$ 28,568	\$ 25,271								
Accounts Payable	\$ 389,753	\$ 39,168								
Divvy	\$ 81	\$ -								
Accrued Salaries & Taxes	\$ 26,692	\$ (3,718)								
Paid By Schools	\$ (84,654)	\$ (55,831)								
Net AP	\$ -									
Misc. Prepaid	\$ -									
Other Current Liabilities	\$ 155,394	\$ 94,790								
Net Cash Provided/(used) by Operating Activities	\$ -	\$ 110,370	\$ 5,470	\$ 5,470	\$ 5,470	\$ 5,470	\$ 5,470	\$ 5,470	\$ (21,151)	(652)
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Investing Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Cash Provided/(used) by Investing Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Rent	\$ -									
Net Cash Provided/(used) by Financing Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monthly Cash Balance	\$ 478,285	\$ 219,219	\$ 224,689	\$ 230,159	\$ 235,630	\$ 241,100	\$ 246,570	\$ 252,040	\$ 230,890	
	Beginning Cash	Balance 7/1/24								Projected Cash Balance 6/30/24

# Sequoia Grove Charter Alliance

## Balance Sheet

As of November 30, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
Checking (6779)	219,217.97
<b>Total Bank Accounts</b>	<b>\$219,217.97</b>
Accounts Receivable	
Accounts Receivable (A/R)	0.00
<b>Total Accounts Receivable</b>	<b>\$0.00</b>
Other Current Assets	
CTS Duplicate Check	10,000.02
Prepaid	0.00
<b>Total Other Current Assets</b>	<b>\$10,000.02</b>
<b>Total Current Assets</b>	<b>\$229,217.99</b>
Fixed Assets	
9450 Transportation Vans	43,586.98
9451 Van Depreciation	-15,981.90
Accumulated Depreciation - Start Up Equipment & Furniture	-53,711.28
Fixed Assets - Start Up Equipment & Furniture	118,957.87
<b>Total Fixed Assets</b>	<b>\$92,851.67</b>
Other Assets	
ROU Cal Center Lease #1	0.00
ROU Cal Center Lease #2	0.00
ROU Cal Center Lease #3	11,902.32
ROU Eureka Lease	29,373.83
Security Deposit	43,889.04
<b>Total Other Assets</b>	<b>\$85,165.19</b>
<b>TOTAL ASSETS</b>	<b>\$407,234.85</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	294,561.79
<b>Total Accounts Payable</b>	<b>\$294,561.79</b>
Credit Cards	
Divvy (8578)	0.00

# Sequoia Grove Charter Alliance

## Balance Sheet

As of November 30, 2024

	TOTAL
<b>Total Credit Cards</b>	<b>\$0.00</b>
Other Current Liabilities	
9501 Accrued Salaries	27,588.54
9539 Pending Payment by FRC	-11,617.37
9540 Pending Payment by LV	-815.20
9541 Pending Payment by CCS	-2,497.80
9542 Paid by Schools	-283,211.05
9545 Duplicate Payments Return	0.00
9546 Cadet Program Funds	0.00
9550 Medical PrePaid	0.00
9551 Medical Kaiser North	0.00
9552 Medical Sutter	0.00
9553 Medical Kaiser South	0.00
9800 Fundraising (Stripe)	1,605.92
Deferred Rent	0.00
Deferred Revenue	155,393.58
ST Lease Liability Cal Center #1	0.00
ST Lease Liability Cal Center #2	0.00
ST Lease Liability Cal Center #3	11,902.32
ST Lease Liability Eureka	20,004.67
Unearned Revenue	0.00
<b>Total Other Current Liabilities</b>	<b>\$ -81,646.39</b>
<b>Total Current Liabilities</b>	<b>\$212,915.40</b>
Long-Term Liabilities	
LT Lease Liability Cal Center #1	0.00
LT Lease Liability Cal Center #2	0.00
LT Lease Liability Eureka	0.00
Partner School's Investment	20,000.00
<b>Total Long-Term Liabilities</b>	<b>\$20,000.00</b>
<b>Total Liabilities</b>	<b>\$232,915.40</b>
Equity	
Retained Earnings	209,538.42
Net Income	-35,218.97
<b>Total Equity</b>	<b>\$174,319.45</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$407,234.85</b>



# Sequoia Grove Charter Alliance

## Check Detail

November 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
Checking (6779)						
11/04/2024	Bill Payment (Check)	4232	Procopio, Cory, Hargreaves & Savitch LLP		C	-300.00
						-300.00
11/04/2024	Bill Payment (Check)	4233	Dani Tal LLC (Professional Property Services, inc.)		C	-593.22
						-593.22
11/04/2024	Bill Payment (Check)		Bryanna Brossman		C	-570.00
						-570.00
11/04/2024	Bill Payment (Check)		Charter Tech Services		C	-33,068.97
						-33,068.97
11/04/2024	Bill Payment (Check)		Amazon Capital Services		C	-18.47
						-18.47
11/04/2024	Bill Payment (Check)		Amazon Capital Services		C	-50.45
						-50.45
11/04/2024	Bill Payment (Check)		Amazon Capital Services		C	-303.19
						-303.19
11/04/2024	Bill Payment (Check)		Amazon Capital Services		C	-48.52
						-48.52
11/04/2024	Bill Payment (Check)		Amazon Capital Services		C	-113.55
						-113.55

# Sequoia Grove Charter Alliance

## Check Detail

November 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
11/05/2024	Expense		Chase	SERVICE CHARGES FOR THE MONTH OF OCTOBER SERVICE CHARGES FOR THE MONTH OF OCTOBER	C	-16.67 16.67
11/05/2024	Expense	46FY8434	UPS*BILLING CENTER	ORIG CO NAME:UPSBILLCTR ORIG ID:XXXXXX0436 DESC DATE:241103 CO ENTRY DESCR:PAYMENT SEC:PPD TRACE#:XXXXXXXXX0536917 EED:241105 IND ID:0000046 FY8 IND NAME:Sequoia Grove Charter Log in to the UPS Billing Center fo r payment details. TRN: XXXXXX6917 TC 46FY8434 - SGCA 46FY8434 46FY8434 46FY8434	C	-907.85    28.88 -295.29 -420.25 -163.43
11/06/2024	Expense		Divvy	ORIG CO NAME:EWALLET - Divvy ORIG ID:XXXXXX4657 DESC DATE: CO ENTRY DESCR:Divvy CredSEC:CCD TRACE#:XXXXXXXXX7003680 EED:241106 IND ID:qsMwSlzYebMGBx IND NAME:Seq uoia Grove Charter EWALLET - Divvy 9bXXXXXX-X199-4 TRN: XXXXXX3680 TC ORIG CO NAME:EWALLET - Divvy ORIG ID:XXXXXX4657 DESC DATE: CO ENTRY DESCR:Divvy CredSEC:CCD TRACE#:XXXXXXXXX7003680 EED:241106 IND ID:qsMwSlzYebMGBx IND NAME:Seq uoia Grove Charter EWALLET - Divvy 9bXXXXXX-X199-4 TRN: XXXXXX3680 TC	C	-782.05     -782.05
11/07/2024	Bill Payment (Check)		Fuelman		C	-462.50  -462.50
11/07/2024	Expense		Paycor, Inc.	ORIG CO NAME:PAYCOR INC. ORIG ID:XXXXXX9990 DESC DATE:136747 CO ENTRY DESCR:tax fund SEC:CCD TRACE#:XXXXXXXXX9029671 EED:241107 IND ID:XXXXXXXXX9037221 IND NAME:S EQUOIA GROVE CHARTER XXXXXXXXXXXX4002 TRN: XXXXXX9671 TC ORIG CO NAME:PAYCOR INC. ORIG ID:XXXXXX9990 DESC DATE:136747 CO ENTRY DESCR:tax fund SEC:CCD TRACE#:XXXXXXXXX9029671 EED:241107 IND ID:XXXXXXXXX9037221 IND NAME:S EQUOIA GROVE CHARTER XXXXXXXXXXXX4002 TRN: XXXXXX9671 TC	C	-8,402.44    -8,402.44
11/07/2024	Expense		Paycor, Inc.	ORIG CO NAME:PAYCOR INC. ORIG ID:XXXXXX9990 DESC DATE:241107 CO ENTRY DESCR:DD - FUND SEC:CCD TRACE#:XXXXXXXXX9029669 EED:241107 IND ID:XXXXXXXXX0844640 IND NAME: SEQUOIA GROVE CHARTER XXXXXXXXXXXX4001 TRN: XXXXXX9669 TC	C	-22,904.55

# Sequoia Grove Charter Alliance

## Check Detail

November 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
				ORIG CO NAME:PAYCOR INC. ORIG ID:XXXXXX9990 DESC DATE:241107 CO ENTRY DESCR:DD - FUND SEC:CCD TRACE#:XXXXXXXXX9029669 EED:241107 IND ID:XXXXXXXXX0844640 IND NAME: SEQUOIA GROVE CHARTER XXXXXXXXXXXX4001 TRN: XXXXXX9669 TC		-22,904.55
11/07/2024	Expense			ORIG CO NAME:Pitney Purchase ORIG ID:XXXXXX6389 DESC DATE:241106 CO ENTRY DESCR:DIRECT DEBSEC:CCD TRACE#:XXXXXXXXX0012245 EED:241107 IND ID:PBPurchasePwr IND NAME :Royce Gough XXXXXX6444 TRN: XXXXXX2245 TC	C	-1,226.69
				ORIG CO NAME:Pitney Purchase ORIG ID:XXXXXX6389 DESC DATE:241106 CO ENTRY DESCR:DIRECT DEBSEC:CCD TRACE#:XXXXXXXXX0012245 EED:241107 IND ID:PBPurchasePwr IND NAME :Royce Gough XXXXXX6444 TRN: XXXXXX2245 TC		1,226.69
11/08/2024	Expense		Immediate	ORIG CO NAME:Immediate Soluti ORIG ID:XXXXXX7000 DESC DATE:241107 CO ENTRY DESCR:ImmedPay SEC:CCD TRACE#:XXXXXXXXX4726922 EED:241108 IND ID:165 IND NAME:Sequoia Grove Charter ImmediatePay TRN: XXXXXX6922 TC	C	-830.00
				ORIG CO NAME:Immediate Soluti ORIG ID:XXXXXX7000 DESC DATE:241107 CO ENTRY DESCR:ImmedPay SEC:CCD TRACE#:XXXXXXXXX4726922 EED:241108 IND ID:165 IND NAME:Sequoia Grove Charter ImmediatePay TRN: XXXXXX6922 TC		830.00
11/08/2024	Expense		Paycor, Inc.	ORIG CO NAME:PAYCOR INC. ORIG ID:AXXXXX9990 DESC DATE:136747 CO ENTRY DESCR:PaycorFeesSEC:CCD TRACE#:XXXXXXXXX4726920 EED:241108 IND ID:XXXXXXXXX375147 IND NAME:S EQUOIA GROVE CHARTER XXXXXXXXXXXX4002 TRN: XXXXXX6920 TC	C	-447.37
				ORIG CO NAME:PAYCOR INC. ORIG ID:AXXXXX9990 DESC DATE:136747 CO ENTRY DESCR:PaycorFeesSEC:CCD TRACE#:XXXXXXXXX4726920 EED:241108 IND ID:XXXXXXXXX375147 IND NAME:S EQUOIA GROVE CHARTER XXXXXXXXXXXX4002 TRN: XXXXXX6920 TC		447.37
11/12/2024	Bill Payment (Check)	4234	Metlife Group Benefits		C	-37,311.40
						-37,311.40
11/12/2024	Bill Payment (Check)	4235	The Advantage		C	-1,015.60

# Sequoia Grove Charter Alliance

## Check Detail

November 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
			Group			-1,015.60
11/12/2024	Bill Payment (Check)	4236	Kaiser Foundation Health Plan		C	- 145,164.77
						- 145,164.77
11/12/2024	Bill Payment (Check)	4237	ARC Document Solutions , LLC.		C	-1,473.61
						-1,473.61
11/12/2024	Bill Payment (Check)	4238	Creative Back Office		C	-6,500.00
						-6,500.00
11/12/2024	Bill Payment (Check)	4239	Pacific Shredding		C	-75.00
						-75.00
11/12/2024	Bill Payment (Check)	4240	Kaiser Foundation Health Plan		C	-20,288.28
						-20,288.28
11/12/2024	Bill Payment (Check)		HUB International 403B (TCG)		C	-1,137.27
						-1,137.27
11/12/2024	Expense		Pitney Bowes Global Financial Services LLC	ORIG CO NAME:Pitney Bowes ORIG ID:XXXXXX4287 DESC DATE:241108 CO ENTRY DESCR:DIRECT DEBSEC:CCD TRACE#:XXXXXXXX8957290 EED:241112 IND ID:PBLeasing IND NAME:Royce Gough XXXXXX6444 TRN: XXXXXX7290 TC ORIG CO NAME:Pitney Bowes ORIG ID:XXXXXX4287 DESC DATE:241108 CO ENTRY DESCR:DIRECT DEBSEC:CCD TRACE#:XXXXXXXX8957290 EED:241112 IND ID:PBLeasing IND NAME:Royce Gough XXXXXX6444 TRN: XXXXXX7290 TC	C	-1,412.94        1,412.94
11/12/2024	Expense	46FY8444	UPS*BILLING CENTER	ORIG CO NAME:UPSBILLCTR ORIG ID:XXXXXX0436 DESC DATE:241110 CO ENTRY DESCR:PAYMENT	C	-986.01

# Sequoia Grove Charter Alliance

## Check Detail

November 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
				SEC:PPD TRACE#:XXXXXXXXX8415947 EED:241112 IND ID:0000046 FY8 IND NAME:Sequoia Grove Charter Log in to the UPS Billing Center fo r payment details. TRN: XXXXXX5947 TC 46FY8444 - SGCA		18.90
				46FY8444		-388.47
				46FY8444		-275.52
				46FY8444		-303.12
11/12/2024	Bill Payment (Check)		Amazon Capital Services		C	-127.23
						-127.23
11/12/2024	Bill Payment (Check)		Amazon Capital Services		C	-149.98
						-149.98
11/12/2024	Bill Payment (Check)		Amazon Capital Services		C	-84.52
						-84.52
11/12/2024	Bill Payment (Check)		Amazon Capital Services		C	-152.21
						-152.21
11/12/2024	Bill Payment (Check)		Amazon Capital Services		C	-30.64
						-30.64
11/12/2024	Bill Payment (Check)		Charter Tech Services		C	-13,034.42
						-13,034.42
11/13/2024	Bill Payment (Check)		Comcast		C	-567.22
						-567.22
11/13/2024	Expense		Divvy	ORIG CO NAME:EWALLET - Divvy ORIG ID:XXXXXX4657 DESC DATE: CO ENTRY DESCR:Divvy CredSEC:CCD TRACE#:XXXXXXXXX7540162 EED:241113 IND ID:IUgzJHA3K8HRiO IND NAME:Seq uoia Grove Charter	C	-759.32

# Sequoia Grove Charter Alliance

## Check Detail

November 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
				EWALLET - Divvy 4c42bcee-79a8-4 TRN: XXXXXX0162 TC ORIG CO NAME:EWALLET - Divvy ORIG ID:XXXXXX4657 DESC DATE: CO ENTRY DESCR:Divvy CredSEC:CCD TRACE#:XXXXXXXX7540162 EED:241113 IND ID:IUgzJHA3K8HRiO IND NAME:Seq uoia Grove Charter EWALLET - Divvy 4c42bcee-79a8-4 TRN: XXXXXX0162 TC		-759.32
11/15/2024	Bill Payment (Check)		HUB Investment Partners, LLC		C	-1,090.00
						-1,090.00
11/15/2024	Bill Payment (Check)		Charter Tech Services		C	-29,400.00
						-29,400.00
11/15/2024	Bill Payment (Check)		Amazon Capital Services		C	-22.99
						-22.99
11/15/2024	Bill Payment (Check)		Amazon Capital Services		C	-43.44
						-43.44
11/18/2024	Bill Payment (Check)		Fuelman		C	-74.12
						-74.12
11/19/2024	Bill Payment (Check)	4241	Glad Donahue		C	-200.00
						-200.00
11/19/2024	Bill Payment (Check)	4242	Gloria Maxwell		C	-200.00
						-200.00
11/19/2024	Bill Payment (Check)	4243	ARC Document Solutions , LLC.		C	-1,019.56
						-1,019.56

# Sequoia Grove Charter Alliance

## Check Detail

November 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
11/19/2024	Bill Payment (Check)	4244	Nancy D. DuBois		C	-2,250.00
						-2,250.00
11/19/2024	Bill Payment (Check)		Clarksville Charter School*		C	-2,401.57
						-2,401.57
11/19/2024	Bill Payment (Check)		Robert McGuire		C	-200.00
						-200.00
11/19/2024	Expense	46FY8454	UPS*BILLING CENTER	ORIG CO NAME:UPSBILLCTR ORIG ID:XXXXXX0436 DESC DATE:241117 CO ENTRY DESCR:PAYMENT SEC:PPD TRACE#:XXXXXXXX9850236 EED:241119 IND ID:0000046 FY8 IND NAME:Sequoia Grove Charter Log in to the UPS Billing Center fo r payment details. TRN: XXXXXX0236 TC 46FY8454 - SGCA 46FY8454 46FY8454 46FY8454	C	-906.40
						18.90
						-469.22
						-243.74
						-174.54
11/20/2024	Bill Payment (Check)		HUB International 403B (TCG)		C	-2,092.13
						-2,092.13
11/20/2024	Expense		Divvy	ORIG CO NAME:EWALLET - Divvy ORIG ID:XXXXXX4657 DESC DATE: CO ENTRY DESCR:Divvy CredSEC:CCD TRACE#:XXXXXXXX4851850 EED:241120 IND ID:2 TQ4uWPqS707i4 IND NAME:Seq uoia Grove Charter EWALLET - Divvy 0e1805fX-X524-4 TRN: XXXXXX1850 TC ORIG CO NAME:EWALLET - Divvy ORIG ID:XXXXXX4657 DESC DATE: CO ENTRY DESCR:Divvy CredSEC:CCD TRACE#:XXXXXXXX4851850 EED:241120 IND ID:2 TQ4uWPqS707i4 IND NAME:Seq uoia Grove Charter EWALLET - Divvy 0e1805fX-X524-4 TRN: XXXXXX1850 TC	C	-213.81
						-213.81
11/20/2024	Bill Payment (Check)		Charter Tech Services		C	-4,407.31
						-4,407.31

# Sequoia Grove Charter Alliance

## Check Detail

November 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
11/20/2024	Bill Payment (Check)		Aetna Behavioral Health LLC		C	-493.35
						-493.35
11/20/2024	Bill Payment (Check)		Charter Tech Services		C	-3,762.26
						-3,762.26
11/20/2024	Bill Payment (Check)		Charter Tech Services		C	-869.78
						-869.78
11/20/2024	Bill Payment (Check)		Charter Tech Services		C	-168.87
						-168.87
11/20/2024	Bill Payment (Check)		Rosalin Faramarzi- Rad		C	-200.00
						-200.00
11/20/2024	Bill Payment (Check)		Janeal Lynne Cimino		C	-200.00
						-200.00
11/20/2024	Bill Payment (Check)		Charter Tech Services		C	-2,436.00
						-2,436.00
11/21/2024	Bill Payment (Check)	4245	The Advantage Group	Annette Tompkins - FSA	C	-625.00
						-625.00
11/22/2024	Bill Payment (Check)		Fuelman		C	-168.60
						-168.60
11/22/2024	Expense		Paycor, Inc.	ORIG CO NAME:PAYCOR INC. ORIG ID:XXXXXX9990 DESC DATE:241122 CO ENTRY DESCR:DD - FUND SEC:CCD TRACE#:XXXXXXXXX3390499 EED:241122 IND ID:XXXXXXXXX8845413 IND NAME: SEQUOIA GROVE CHARTER XXXXXXXXXXXX4002 TRN: XXXXXX0499 TC ORIG CO NAME:PAYCOR INC. ORIG ID:XXXXXX9990	C	-21,650.12
						-21,650.12



# Sequoia Grove Charter Alliance

## Check Detail

November 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
				DESC DATE:241122 CO ENTRY DESCR:DD - FUND SEC:CCD TRACE#:XXXXXXXXX3390499 EED:241122 IND ID:XXXXXXXXX8845413 IND NAME: SEQUOIA GROVE CHARTER XXXXXXXXXXXX4002 TRN: XXXXXX0499 TC		
11/22/2024	Expense		Paycor, Inc.	ORIG CO NAME:PAYCOR INC. ORIG ID:XXXXXX9990 DESC DATE:136747 CO ENTRY DESCR:tax fund SEC:CCD TRACE#:XXXXXXXXX3390501 EED:241122 IND ID:XXXXXXXXX2051555 IND NAME:S EQUOIA GROVE CHARTER XXXXXXXXXXXX4001 TRN: XXXXXX0501 TC	C	-7,750.35
				ORIG CO NAME:PAYCOR INC. ORIG ID:XXXXXX9990 DESC DATE:136747 CO ENTRY DESCR:tax fund SEC:CCD TRACE#:XXXXXXXXX3390501 EED:241122 IND ID:XXXXXXXXX2051555 IND NAME:S EQUOIA GROVE CHARTER XXXXXXXXXXXX4001 TRN: XXXXXX0501 TC		-7,750.35
11/25/2024	Bill Payment (Check)	4246	Dani Tal LLC (Professional Property Services, inc.)		C	-10,315.59
						-10,315.59
11/25/2024	Bill Payment (Check)	4247	Procopio, Cory, Hargreaves & Savitch LLP		C	-1,591.00
						-1,591.00
11/25/2024	Expense		Comcast	ORIG CO NAME:COMCAST XXX5600 ORIG ID:XXXXXX3249 DESC DATE:241123 CO ENTRY DESCR:XXXXX8688 SEC:PPD TRACE#:XXXXXXXXX2023101 EED:241125 IND ID:1024309 IND NAME:SEQU OIA GROVE CHARTER 800-COMCAST TRN: XXXXXX3101 TC Nov 2024 - Acct # 8155 60 044 1368688 - 3101 ZINFANDEL DR STE 350	C	-211.27
						211.27
11/25/2024	Bill Payment (Check)		Fox Creek Fund LLC		C	-13,274.82
						-13,274.82
11/25/2024	Expense		Immediate	ORIG CO NAME:Immediate Soluti ORIG ID:XXXXXX7000 DESC DATE:241122 CO ENTRY DESCR:ImmedPay SEC:CCD TRACE#:XXXXXXXXX2023099 EED:241125 IND ID:165 IND NAME:Sequoia Grove Charter ImmediatePay TRN: XXXXXX3099 TC ORIG CO NAME:Immediate Soluti ORIG ID:XXXXXX7000	C	-500.00
						500.00

# Sequoia Grove Charter Alliance

## Check Detail

November 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
				DESC DATE:241122 CO ENTRY DESCR:ImmedPay SEC:CCD TRACE#:XXXXXXXXX2023099 EED:241125 IND ID:165 IND NAME:Sequoia Grove Charter ImmediatePay TRN: XXXXXX3099 TC		
11/26/2024	Expense	46FY8464	UPS*BILLING CENTER	ORIG CO NAME:UPSBILLCTR ORIG ID:XXXXXXXX0436 DESC DATE:241124 CO ENTRY DESCR:PAYMENT SEC:PPD TRACE#:XXXXXXXXX2361952 EED:241126 IND ID:0000046 FY8 IND NAME:Sequoia Grove Charter Log in to the UPS Billing Center fo r payment details. TRN: XXXXXXXX1952 TC 46FY8464 - SGCA 46FY8464 46FY8464 46FY8464	C	-550.49      18.90 -235.07 -173.83 -122.69
11/26/2024	Bill Payment (Check)		Charter Tech Services		C	-418.00  -418.00
11/26/2024	Bill Payment (Check)		Amazon Capital Services		C	-55.42  -55.42
11/26/2024	Bill Payment (Check)		Amazon Capital Services		C	-51.30  -51.30
11/26/2024	Bill Payment (Check)		Amazon Capital Services		C	-173.95  -173.95
11/27/2024	Expense		Divvy	ORIG CO NAME:EWALLET - Divvy ORIG ID:XXXXXXXX4657 DESC DATE: CO ENTRY DESCR:Divvy CredSEC:CCD TRACE#:XXXXXXXXX3722135 EED:241127 IND ID:dvpc8g0Kji1z81 IND NAME:Seq uoia Grove Charter EWALLET - Divvy 22ea6fae-373b-4 TRN: XXXXXX2135 TC ORIG CO NAME:EWALLET - Divvy ORIG ID:XXXXXXXX4657 DESC DATE: CO ENTRY DESCR:Divvy CredSEC:CCD TRACE#:XXXXXXXXX3722135 EED:241127 IND ID:dvpc8g0Kji1z81 IND NAME:Seq uoia Grove Charter EWALLET - Divvy 22ea6fae-373b-4 TRN: XXXXXX2135	C	-240.36      -240.36

# Sequoia Grove Charter Alliance

Check Detail  
November 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
TC						
11/29/2024	Bill Payment (Check)		Charter Tech Services		C	-13,054.06
						-13,054.06
11/29/2024	Bill Payment (Check)		Charter Tech Services		C	-12,205.88
						-12,205.88

# Employee Handbook 2024-2025



## Welcome to Sequoia Grove Charter Alliance

Welcome to Sequoia Grove Charter Alliance!

We are happy to have you join us. The Sequoia Grove Charter Alliance plays a unique role in ensuring the success of Northern California Charter Schools by providing; administrative support, benefits, tech, and library services. We are at the cusp of a significant change occurring in the State of California and we believe the way we provide education related services to our member charter schools is one of the many reasons why families choose to homeschool their students. It is the intent of Sequoia Grove Charter Alliance to remain at the forefront of customer service in this rapidly changing landscape. We will achieve this goal by recruiting and retaining competent and considerate team members who share the same desire; to serve charter schools families, families who believe in individualized education. This handbook has been written to provide you with an overview of Sequoia Grove Charter Alliance, its personnel policies and procedures, and your benefits as an employee.

You are joining an organization that is in the process of building a reputation for outstanding leadership, innovation, and expertise. We want to work with and encourage our employees to use their creativity and talent to invent new solutions, meet new demands, and offer the most effective services/products in this rapidly growing industry. With your active involvement, creativity, and support, Sequoia Grove Charter Alliance will continue to grow in our ability to support educational choice for families. We sincerely hope you will take pride in being an important part of our success.

Sequoia Grove Charter Alliance reserves the right to change its policies at any time, with or without notice (subject to applicable law), and that such policies are not a contract of any kind and do not affect the at-will status (if applicable) of the employment relationship. This handbook supersedes and replaces all previous personnel policies, practices and procedures.

Please take time to review the policies contained in this handbook. If you have questions, feel free to ask your supervisor or to contact me directly.

We welcome you and wish you great success with Sequoia Grove Charter Alliance. Sincerely,

Desiree Miller

Manager of Operations and Human Resources

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### SECTION 1 – INTRODUCTION

The Sequoia Grove Charter Alliance (SGCA) Employee Handbook has been written to serve as a guide for the employer/employee relationship. This handbook contains only general information and guidelines. It is not intended to be comprehensive or to address all the possible applications of, or, exceptions to, the general policies and procedures described. For that reason, if you have any questions concerning eligibility for a particular benefit, or the applicability of a policy or practice to you, you should address your specific questions to your supervisor or SGCA's Human Resources Department. You are responsible for reading, understanding, and complying with the provisions of this handbook. Our objective is to provide you with a work environment that is constructive to both personally and professionally.

Neither this handbook nor any other SGCA document confers any contractual right, either expressed or implied, to remain in your employment, nor does it guarantee any fixed term or condition of your employment. Except as otherwise provided in an executed employment agreement, your employment is not for any specified period of time. You may be terminated at will with or without cause, and without prior notice by our SGCA, or you may resign for any reason at any time.

No supervisor or other representative of SGCA, except the Chief Executive Director or designee, has the authority to enter into any agreement for employment for any specified period of time, or to make any agreement contrary to the above. Further, the procedures, practices, policies and benefits described herein may be modified or discontinued from time to time with or without advance notice.

#### Core Purpose

It is essential to the success of Sequoia Grove Charter Alliance that all employees strive to achieve the highest possible standards in the performance of their duties and responsibilities. In doing so, you not only enhance your own professional credibility, but also that of the SGCA. Because good communication is essential to the success of any business operation, we have developed this Employee Handbook to describe and acquaint you with any of the policies, procedures and benefits available to you as a SGCA employee. This handbook replaces any previous understanding, practice, manual, handbook, policy or representation concerning the matters that it addresses. Should you need further explanation regarding any of the items described in this Handbook, or if you have questions that are not addressed herein, please contact your supervisor and/or your Human Resources representative.

#### Modification

While considerable effort has been made to provide clear and accurate information, the handbook's contents may not necessarily be the final authority in any specific factual situation. Rather, the handbook is intended simply as a guideline to help you understand some of our policies, procedures, and present benefits (all prior handbooks and corresponding policies and procedures are superseded by this handbook). It is important to understand, however, that with the exception of SGCA's policy of "at-will" employment, all of the SGCA's policies, procedures and benefits (including but not limited to those described in this Handbook) may, and likely will, be changed, modified, deleted or amended from time to time as SGCA deems appropriate to suit specific instances, with or without prior notification to employees. You are not to rely on any change to this Handbook, however, unless the change is expressed in writing and signed by the Chief Executive Officer or the Governing Board.

#### Adherence to Policies

All employees are required to adhere to and always observe the SGCA's policies and practices. Employees who fail to do so are subject to such disciplinary action as SGCA deems appropriate, up to and including immediate discharge.

#### At-Will Employment

Dissemination of this handbook should not be considered as creating any sort of contract of continued employment (express or implied) or any contractual employee rights regarding personnel policies and procedures. Employment with SGCA is not of any definite period of time and may be terminated by SGCA Grove Charter Alliance or the employee at any time with or without cause, and with or without notice, unless a specific agreement to the contrary has been

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expressed in writing and signed by the Organization's Chief Executive Director or Director of Human Resources and the employee. SGCA's right to terminate employment, with or without cause or notice also applies to decisions regarding other terms of employment, including without limitation: promotion or demotion, transfer, compensation, benefits, duties, and location of work. Any statements or promises to the contrary, whether oral or written, are hereby invalid and should not be relied upon by prospective or existing employees.

### Conflict

The following provisions of this handbook apply to you unless otherwise provided under applicable state or federal law, or, policies applicable to your specific facility or facilities. If there is a conflict between any such provisions applicable to state or federal law, or a policy applicable to a specific facility, the terms of such law or site-specific facility policy will control.

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## SECTION 2 - SEQUOIA GROVE CHARTER ALLIANCE PHILOSOPHY

### Who We Are

SGCA came into existence in 2021 and provides administrative support for member schools located throughout Northern California. SGCA is led by five Governing Board Members serving 2-year terms, who are appointed by and represent each of the founding member schools. Our founding member schools are Clarksville Charter School, Feather River Charter School, Lake View Charter School, and Winship Community School.

### What We Do

SGCA exists to provide back-office support to their member schools, and to provide a stable platform upon which member schools can expand independent study/home school programs and educational opportunities for their families.

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## SECTION 3 - REASONABLE ACCOMMODATIONS, DISCRIMINATION, UNLAWFUL HARASSMENT, RETALIATION, & COMPLAINT PROCEDURES

### Equal Opportunity Employer

SGCA is an equal opportunity employer. In accordance with applicable law, SGCA prohibits discrimination, harassment, intimidation, and bullying based on actual or perceived ancestry, age, color, disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sex, sexual orientation, actual or potential parental, family, marital status, or association with a person or a group with one or more of these actual or perceived characteristics. SGCA will ensure that applicants and employees are treated in all aspects of employment without unlawful discrimination because of these or any other protected basis. Such aspects of employment include, but are not limited to, recruitment, hiring, promotion, demotion, transfer, layoff, termination, compensation, and training. Additionally, in accordance with applicable law, SGCA prohibits all forms of unlawful harassment of a sexual or other discriminatory nature. Any conduct contrary to this policy is prohibited. This policy applies to all applicants and employees of SGCA.

### Requests for Reasonable Accommodation

To comply with applicable laws ensuring equal employment opportunities to qualified individuals with a disability, SGCA will make a good faith effort to provide reasonable accommodations for the known physical or mental limitations of an otherwise qualified applicant or employee with a disability, unless undue hardship would result to SGCA. An applicant or employee who believes he or she requires an accommodation in order to perform the essential functions of the job should contact Human Resources and request such an accommodation, specifying what accommodation he or she needs to perform the job. SGCA will analyze the situation, engage in an interactive process with the individual, and respond to the individual's request. If you believe you have been subjected to discrimination, please for concerns regarding discrimination, harassment, intimidation, or bullying in employment, you should immediately contact your immediate supervisor.



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### Harassment

It is the policy of the SGCA to ensure equal employment opportunity without discrimination, harassment, intimidation, or bullying based on actual or perceived ancestry, age, color, disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sex, sexual orientation, actual or potential parental, family, marital status, or association with a person or a group with one or more of these actual or perceived characteristics. SGCA prohibits any such discrimination or harassment. In addition, we prohibit abusive conduct/workplace bullying in the work environment. It is our mission to provide a professional work and learning environment free of harassment, discrimination and/or workplace bullying that maintains equality, dignity, and respect for all. This policy protects all employees of SGCA as well as interns, volunteers, and potential employees (applicants). All employees of SGCA are required to abide by this policy, regardless of position or status, including supervisors, administration, and co-workers. In addition, this policy prohibits unlawful harassment by third parties, including students, parents, vendors or other third parties, who have workplace contact with our employees. This policy applies to all applicants and employees (or other listed individuals), whether related to conduct engaged in by fellow employees or someone not directly connected to SGCA (e.g., an outside vendor, consultant or customer). Conduct prohibited by these policies is unacceptable in the workplace and in any work-related setting outside the workplace, such as during business or field trips, meetings and business or SGCA-related social events.

#### What is Harassment?

Harassment can take many forms. As used in this Employee Handbook, the terms “discrimination” and “harassment” includes all unwelcome conduct that comprises the following behavior pertaining to any of the above protected categories or characteristics:

- Offensive remarks, comments, jokes or slurs pertaining to an individual’s race, religion, sex, sexual orientation, gender or gender identity or gender expression, age, national origin or ancestry, disability, citizenship, veteran status, or any other protected status as defined by law or regulation whether verbally or by electronic means including email, and/or text messages.
- Offensive sexual remarks, sexual advances, flirtations, or requests for sexual favors regardless of the gender of the individuals involved and whether verbally or by electronic means.
- Offensive physical conduct, including, but not limited to, touching, blocking normal movement or interfering with another’s work regardless of the gender of the individuals involved, including, but not limited to threats of harm, violence or assault.
- Offensive pictures, drawings or photographs or other communications, including email, text messages, or other forms of electronic communication
- Holding work functions in inappropriate venues.
- Sex or gender based practical jokes, sexual favoritism
- Threatening reprisals due to an employee’s refusal to respond to requests for sexual favors or for reporting a violation of this policy
- Unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature, regardless of gender, when:
  - Submission to such conduct is made either explicitly or implicitly a term or condition of an individual’s employment.
  - Submission to, or rejection of, such conduct by an individual is used as a basis for employment decisions affecting such individuals.
  - Such conduct has the purpose or effect of substantially interfering with the individual’s work performance or creating an intimidating, hostile or offensive working environment.
  - What is abusive conduct/workplace bullying?
    - Conduct of an employee in the workplace that a reasonable person would find hostile, threatening, intimidating, humiliating and unrelated to an employer’s legitimate business interests.
    - Use of derogatory remarks, insults and/or epithets.
    - Verbal or physical conduct that sabotages or undermines a person’s work performance that is threatening, humiliating, or intimidating.
    - Bullying, gossip, profanity, abusive conduct and negative comments are destructive to our SGCA culture, create false rumors, disrupt SGCA operations and interfere with the privacy of others.

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### Workplace Anti-Violence Policy

SGCA provides a safe workplace for all employees. To ensure a safe workplace and to reduce the risk of violence, all employees should review and understand all provisions of this workplace violence policy. SGCA 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 list of behaviors provides examples of conduct that is prohibited:

- Causing physical injury to another person.
- Making threatening remarks.
- Displaying 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 property of another employee.
- Possessing a weapon while on SGCA property or while on SGCA business.
- Committing acts motivated by, or related to, sexual harassment or domestic violence.

### Lactation Accommodation Policy

SGCA provides a reasonable amount of break time to accommodate a female employee's need to express breast milk for the employee's infant child. For those employees that are working at a SGCA site, SGCA will also make a reasonable effort to provide the employee with the use of a room or other private location in close proximity to the employee's work area for the employee to express milk in private. The location will also meet the following requirements: not be a bathroom; be free from intrusion; be shielded from view; be safe, clean, and free of hazardous materials; contain a surface to place a breast pump and personal items; contain a place to sit; and have access to electricity or alternative devices, including, but not limited to, extension cords or charging stations, needed to operate an electric or battery-powered breast pump. In addition, SGCA shall provide access to a sink with running water and a refrigerator suitable for storing milk in close proximity to the employee's work area. If a refrigerator cannot be provided, SGCA may provide another cooling device suitable for storing milk, such as a SGCA-provided cooler.

SGCA reserves the right to deny an employee's request for a lactation break if the additional break time will seriously disrupt operations. Employees requesting an accommodation under this policy should comply with the following requirements:

- The employee should complete an accommodation request form and contact the employee's supervisor or Human Resources to request designation of a location and time to express breast milk under this policy. SGCA will respond accordingly, generally within two business days.
- The requested break time should, if possible, be taken concurrently with other scheduled break periods. Nonexempt employees should clock out for any lactation breaks that do not run concurrently with normally scheduled rest periods. Any such breaks will be unpaid.

### Complaint Procedure – Discrimination, Unlawful Harassment, Retaliation

SGCA encourages reporting of all perceived incidents of discrimination, harassment, abusive conduct, workplace violence, or retaliation, regardless of the offender's identity or position. Any potentially dangerous situations must be immediately reported to a supervisor or the Director of Human Resources.

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. SGCA will actively intervene at any indication of a possibly hostile or violent situation. Individuals who believe that they have been subjected to such conduct should immediately discuss their concerns with their immediate supervisor or the Director of Human Resources.

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If in the employee's estimation there is a conflict in reporting any of the behaviors to his or her immediate supervisor, they are encouraged to discuss their concerns with any SGCA supervisor. In addition, SGCA encourages individuals who believe they are being subjected to such conduct to promptly advise the offender that his or her behavior is unwelcome and request that it be discontinued. Often this action alone will resolve the problem. SGCA recognizes, however, that an individual may prefer to pursue the matter through formal complaint procedures. Every effort will be made to keep such reports as confidential as possible, although confidentiality cannot be guaranteed. SGCA is serious about enforcing its policy against harassment; however, SGCA cannot resolve a harassment problem that it does not know about. Therefore, employees are responsible for bringing any such problems to SGCA's attention so it can take whatever steps are necessary to correct the problems.

Supervisors must report all conduct of which they are made aware, which violates, or may violate, policies regarding discrimination, unlawful harassment, or retaliation to the Director of Human Resources. Supervisors who fail to report alleged violations may be subject to disciplinary action, up to and including termination.

### Whistleblower Policy

SGCA is committed to maintaining a workplace where employees are free to raise good faith concerns regarding certain business practices, specifically: (1) reporting suspected violations of law, including but not limited to federal laws and regulations; (2) providing truthful information in connection with an inquiry or investigation by a court, agency, law enforcement, or other governmental body; and (3) identifying potential violations of SGCA policy, specifically the policies contained in our SGCA's Employee Handbook. An employee who wishes to report a suspected violation of law or SGCA policy may do so by contacting the Director of Human Resources. If you do not feel comfortable reporting the matter to the Director of Human Resources, you may take the matter directly to the Chief Executive Director (CEO).

Our SGCA expressly prohibits any form of retaliation, including harassment, intimidation, adverse employment actions, or any other form of retaliation, against employees who raise suspected violations of law, cooperate in inquiries or investigations, or identify potential violations of SGCA policy. Any employee who engages in retaliation will be subject to discipline, up to and including termination.

Any employee who believes that he or she has been subjected to any form of retaliation as a result of reporting a suspected violation of law or policy should immediately report the retaliation to one of the following: the Chief Executive Director or the Director of Human Resources. Any supervisor, manager, or Human Resources Department member that receives complaints of retaliation must immediately inform the Director of Human Resources or the Chief Executive Director (CEO).

Reports of suspected violations of law or policy and reports of retaliation will be investigated promptly and, in a manner, intended to protect confidentiality as much as possible (although confidentiality cannot be guaranteed) and consistent with a full and The Human Resources Department and a member of SGCA administration will conduct the investigation or designate other internal or external parties to conduct the investigation. The investigating parties will notify the concerned individuals of their findings as appropriate fair investigation.

### Retaliation Policy

Retaliation against an individual for reporting harassment, discrimination, abusive conduct or for participating in an investigation of a claim of such is a serious violation of this policy and, like harassment or discrimination itself, will be subject to disciplinary action. Acts of retaliation should be reported immediately to Human Resources and will be promptly investigated and addressed.

As used in this policy, "retaliation" means taking any adverse employment action against an employee because the employee engaged in protected activity pursuant to this policy. Protected activity may include, but is not necessarily limited to, opposing a practice or conduct the employee reasonably believes to be unlawful, reporting or assisting in reporting suspected violations of this policy, cooperating or participating in investigations or proceedings arising out of a violation of this policy, or engaging in any other activity protected by applicable law

As used in this policy, an “adverse employment action” means conduct or an action that materially affects the terms and conditions of the employee’s employment status or is reasonably likely to deter the employee from engaging in further protected activity. An adverse employment action may include, but is not limited to, the following: demotion, suspension, reduction in pay, denial of merit salary increase, failure to hire, refusing to promote, denying employment opportunities, changing work assignments or otherwise treating an employee differently.

Any retaliatory adverse action because of a protected activity will not be tolerated. If an employee believes he/she has been subjected to, has witnessed, or has knowledge of retaliation in violation of this policy, please follow the complaint procedure outlined below.

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## SECTION 4 – EMPLOYMENT POLICIES AND PRACTICES

### Employee Classifications

- Exempt Employees

This category includes all regular employees who are determined by the SGCA to be exempt from certain wage and hour provisions of state and federal laws. Exempt employees are paid a fixed salary that is intended to cover all of the compensation to which they are entitled. Exempt employees will be expected to work the number of hours necessary to complete their assigned responsibilities. Because they are exempt, such employees are not entitled to additional compensation for extra hours of work. Typically, Administrators are exempt employees.

- Non-Exempt Employees

This category includes all regular employees who are covered by certain wage and hour provisions of state and federal laws. Non-exempt employees are entitled to overtime and double-time pay as well as meal and rest breaks, as prescribed by law. Typically, all part-time and temporary employees are non-exempt. Additionally, most Classified staff are typically non-exempt employees.

- Full-Time Employees

Full-time equivalent (FTE) is the number of full-time hours being worked by both full-time and part-time employees. The FTE calculation is an employee’s scheduled hours divided by the employer’s hours for a full-time workweek. When an employer has a 40-hour workweek, employees who are scheduled to work 40 hours per week are 1.0 FTEs. Employees scheduled to work 20 hours per week are 0.5 FTEs.

- Part-Time Employees

Part-time employees are those normally scheduled to work less than 30 hours per week, as determined by SGCA in its sole discretion.

- Temporary Employees

Temporary employees are those employed to work on special projects for short periods of time, or on a “fill-in” basis. These positions are not intended to be a part of the company’s continuing operations.

The employment status of temporary employees will not be changed due to an extension of employment in excess of that originally planned. Unless otherwise required by applicable law, temporary employees are not eligible for company benefits.

### Job Duties

All employees are informed of their position, duties and responsibilities at the time of hiring. With that said, the SGCA may require its employees to perform additional duties as assigned. Although SGCA’s employees primarily work from home at the present time, SGCA reserves the right to require its employees to work at an assigned location depending upon the needs of the SGCA. SGCA also reserves to offer a transfer to an employee to an equivalent position with the same pay, benefits, and terms and conditions of employment as necessary to meet the needs of SGCA.

### Workday and Workweek

The Chief Executive Director is responsible for assigning all work schedules. Staff are expected to perform their respective duties from 7:30 a.m. – 4:00 p.m. Monday – Friday excluding holidays. Schedules may be changed or vary depending upon a variety of factors depending on the needs of SGCA. All employees are expected to be at their workstations at the start of their scheduled shift. If you need to modify your schedule, request the change with Human Resources or your supervisor. All schedule changes or modifications must be approved by the Director of Human Resources and your supervisor.

Non-exempt employees are not to work before or to continue working after their scheduled hours unless specifically assigned by the supervisor. Non-exempt employees are not allowed to work “off the clock.” Attendance at SGCA-sponsored functions is not compensated unless the supervisor has required you to attend. Employees violating these rules may be subject to disciplinary action up to and including termination.

### Attendance and Punctuality

Employees are expected to demonstrate regular attendance and punctuality. Each of our employees is critical to our success; therefore, regular attendance and punctuality is considered an essential function for all positions. If you are unable to report for work on any particular day, you must call your supervisor at least one hour before the time you are scheduled to begin working for that day. Absent extenuating circumstances or a medical provider’s order excusing you from work, you must phone in each absence to your immediate supervisor. SGCA understands that in some instances advance notice of an unanticipated absence is not feasible. Employees may be required to provide verification of the reason or documentation for your absence.

You are expected to report to work on time and return from meal and rest breaks in a timely manner. More than three instances of tardiness by a non-exempt employee during a three-month time period is considered excessive and will result in progressive discipline.

### Payment of Wages

Employees are paid semi-monthly in accordance with the SGCA’s payroll schedule. The Business Services Administrator and/or their designee will ensure checks are distributed or mailed to employees who do not have direct deposit. If a normally scheduled pay day falls on a weekend or holiday, paychecks will be distributed the preceding business day. A written, signed authorization is required for mail delivery or for delivery of your paycheck to any other person. If you have an automatic deposit for your paycheck, your funds will be deposited to the financial institution you requested by the end of business on the scheduled payday. While an automatic deposit may actually credit to your account before your actual payday, the SGCA is not responsible for automatic payments or withdrawals dated prior to your actual payday and you should not depend on early deposits of our pay. If a wage garnishment order is received by our SGCA for one of our employees, we are obligated by law to comply with the demand. The affected employee will receive notice from his or her supervisor or Human Resources as soon as possible. Employees are paid semi-monthly in accordance with the SGCA’s payroll schedule. The Payroll Coordinator or his or her designee will distribute checks to those who do not have direct deposit. If a normally scheduled pay day falls on a weekend or holiday, paychecks will be distributed the preceding business day.

A written, signed authorization is required for mail delivery or for delivery of your paycheck to any other person. If you have an automatic deposit for your paycheck, your funds will be deposited to the financial institution you requested by the end of business on the scheduled payday. While an automatic deposit may actually credit to your account before your actual “payday,” the SGCA is not responsible for automatic payments or withdrawals dated prior to your actual payday and you should not depend on early deposits of our pay. If a wage garnishment order is received by our SGCA for one of our employees, we are obligated by law to comply with the demand. The affected employee will receive notice from his or her supervisor or Human Resources as soon as possible.

### Payroll Withholding

The SGCA is required by law to withhold Federal Income Tax, State Income Tax, Social Security (FICA), and State Disability Insurance from each employee's paycheck as outlined below. Additionally, if a garnishment, tax levy, or an order to withhold child support payments should be delivered, our SGCA must comply with that order within the time allowed by law and cannot postpone the payroll deduction for any reason. Voluntary deductions, which must be authorized in writing by employees, may include retirement plans, employee portion of insurance premiums, or any other benefit made available to employees.

If an employee believes an error has been made in his or her pay or deductions our SGCA will work in good faith to resolve errors as soon as possible. The employee should notify the Business Services Administrator or his or her designee of any errors in pay or deductions as soon as they are identified.

Every deduction from the employee's paycheck is explained on the check voucher/paystub located in their Paycor Accounts. If the employee does not understand the deduction, then he or she should ask Human Resources to explain it. The employee may change the number of withholding allowances he or she wishes to claim for Federal and/or State Income Tax purposes before any pay period by filling out a new W4 form and submitting it to Human Resources.

### Overtime/Double-time

All non-exempt employees are required to obtain approval from their supervisor prior to working overtime or double-time. Failure to obtain such approval may subject an employee to discipline, up to and including termination. However, in all cases, the SGCA will compensate its non-exempt employees for all hours worked.

### Meal and Rest Periods

Under California meal break law, if you are a non-exempt worker, you are entitled to a 30-minute uninterrupted, duty-free meal break if you work more than 5 hours in a workday. You are also entitled to a 10-minute uninterrupted, duty-free rest breaks for every 4 hours you work (or "major fraction" thereof).

### Meal Break Requirements

- If you work over 5 hours in a day, you are entitled to a meal break of at least 30 minutes that must start before the end of the fifth hour of your shift. BUT you can agree with your boss to waive this meal period provided you do not work more than 6 hours in the workday.
- If you work over 10 hours in a day, you are entitled to a second meal break of at least 30 minutes that must start before the end of the tenth hour of your shift. You can agree with your boss to waive the second meal break if you do not work more than 12 hours and you did not waive your first meal break.
- You must be allowed to take your meal break off work premises and spend your break how you wish, since it is off the clock.
- You cannot be required to work during any required meal break. [Cal. Lab. C. 512].
- As of 2012, your boss has an affirmative obligation to ensure that breaks are made available to you but the actual taking of meal breaks is left to the employee. In other words, you are responsible for "breaking" yourself. Please note: Rest breaks and meal breaks are to be taken separately; they should not be combined.

### Break Requirements

- Your supervisor must give you a rest break of at least 10 consecutive minutes that are uninterrupted.
- Rest breaks must be paid.
- If you work at least 3.5 hours in a day, you are entitled to one rest break. If you work over 6 hours, you are entitled to a second rest break. If you work over 10 hours, you are entitled to a third rest break.
- Rest breaks must, to the extent possible, be in the middle of each work period. If you work 8 hours or so, you should have a separate rest break both before and after your meal break.
- Your boss may not require you to remain on work premises during your rest breaks.
- You cannot be required to work during any required rest breaks.

California Rest Break Law Chart

Hours on the Clock Rest Breaks
0 – 3:29 hrs. 0
3:30 – 6 hrs. 1
6:01 – 10 hrs. 2
10:01 – 14 hrs. 3
14:01 – 18 hrs. 4
18:01 – 22 hrs. 5

**Timekeeping - Non-Exempt Employees**

Non-exempt employees must accurately complete time records within SGCA's time keeping system on a daily basis. All time worked must be recorded. Each daily record must indicate the exact time the employee began and ended their workday, meal periods taken, and include the employee's signature. Absences and overtime must be accurately identified on your time record. Non-exempt employees are not allowed to work "off the clock." Each employee must sign and submit his or her own time record. Please note, no employee can record time or submit a time record for another employee. Each employee must sign and submit his or her own time record. Employees must record all time actually worked.

Exempt employees must report full days of absence from work. Deductions from an exempt employee's salary will be made in accordance with applicable law. Employees are encouraged to contact the Business services Administrator with any questions concerning their pay.

**Travel Policy****Introduction**

When employees travel for company-related purposes, it is SGCA's responsibility to provide safe and reliable travel arrangements. This company travel policy serves to clarify the conditions and parameters of a company-paid trip.

**Purpose**

The purpose of this company travel policy is to (a) outline the authorization and reimbursement process for travel arrangements and expenses; (b) list the company-paid travel expenses; and (c) establish protocols that oversee the travel arrangement process.

**Scope**

This company travel policy is applicable to all employees under contract at SGCA including contractors, seasonal, part-time, and full-time employees. SGCA sees traveling out of the city, state, and/or country as a fully-paid business trip, as well as one-day trips when the travel is 'away from home' or worksite for a duration longer than an ordinary day's worth of work (8 hours).

**Authorization**

All company travel arrangements must be authorized by senior employees at least 2 weeks before the expected travel date, depending on the circumstances and the required travel arrangement time period. Employees are not permitted to authorize their own travel arrangements.

**Travel Arrangement**

The Business Department is responsible for the booking and payment of all transportation, accommodation, and travel-related expenses. Employees shall not receive reimbursement for using airline or hotel rewards credits (credits, points, etc.) while conducting approved school business. Airline rewards credits do not translate to a cash value to be reimbursed by SGCA.

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### Travel Expenses

SGCA employees are entitled to a company-paid Coach/Economy Class travel ticket for any means of transportation the employee(s) require, including a return plane, boat, bus, or train ticket. If an employee desires additional travel for personal reasons, they will be financially responsible for the travel fare. SGCA neither compensates or reimburses employees for use of rental cars.

### Accommodations/Lodging

The Business Services Department is responsible for securing the hotel room and paying for an employee's stay. SGCA employees shall only use commercial lodging establishments such as hotels and motels while traveling for company purposes. Accommodations/Lodging requests are approved for event days only. Separate reservations must be made by the employee at their own expenses if the employee intends to stay for additional days.

### Meals & Incidentals

SGCA employees will be compensated for up to three daily meals in accordance with the IRS Per Diem Rates for FY 2022. For trips of four or more days including travel time, SGCA will pay the cost of one article of luggage/baggage. Employees will be reimbursed for their transportation to and from the hotel or motel such as a taxi/UBER/LYFT, including the cost of any gratuity or tip for each trip equaling 15%. For reimbursement, the employee must provide the Director of Business Services with all receipts for the aforementioned transportation within 30 days of the conclusion of the trip. If the employee is using their own personal vehicle for travel, the employee will be reimbursed at the current IRS rate.

### Per Diem Rate for Meals & Incidentals

Whenever possible, SGCA will provide the employee with their Per Diem prior to travel. The Per Diem is intended to cover all meals and incidental expenses inclusive of gratuity or tip. The Per Diem is paid for each day of the event, and each day traveling to and from the event. The SGCA Per Diem Rate for FY 2024 is \$60 per day

### Alcoholic Beverages

SGCA employees shall not receive compensation or reimbursement for purchasing alcoholic beverages while conducting approved SGCA business.

### Personal Expenses

SGCA will not be financially responsible for any personal expenses and travel arrangements. If an employee chooses to travel with a partner, SGCA is not responsible for their partner's accommodation, leisure, and/or travel expenses.

### Driving on Company Business

This guidance applies to all SGCA employees who drive for company business — either a company-owned vehicle, or their personal vehicle.

### Driver's License

All SGCA employees must have a valid driver's license to drive for company business and are expected to follow all local, state, and federal driving requirements.

### Insurance Coverage

Most states' laws require the vehicle owner's insurance to be the primary coverage, not the company's, so if you're driving your own car, you must be sure that you carry personal auto insurance to comply with state insurance requirements. Consult your personal insurance agent to ensure that your coverage is adequate for your protection.

### Traffic Citations

Employees are responsible for payment and resolution of any speeding tickets or other traffic or parking citations they may receive while driving for company business. Employees are expected to comply with all applicable traffic rules and regulations, avoid distractions, and practice defensive driving skills. Mobile phones and other devices should not be used when driving on company business



#### Personnel Records

SGCA's employee files are maintained by the human resource (HR) department and are considered confidential. Managers and supervisors, other than the Director of Human Resources and his or her subordinates, may only have access to personnel file information on a need-to-know basis. A manager or supervisor considering the hire of a former employee, or the transfer of a current employee may be granted access to the file, or limited parts of it, in accordance with anti-discrimination laws. Personnel files may not be taken outside of the HR department. Representatives of government or law enforcement agencies, in the course of their duties, may be allowed access to file information. This decision will be made at the discretion of the SGCA in response to the employee's request, a valid subpoena or a valid court order. Personnel file access by current and former employees will generally be permitted upon request within [insert number of days based on state law requirements] days of the request, in accordance with state law.

An employee or former employee (or designee) has the right to inspect and receive a copy of his or her personnel records at reasonable times, at a reasonable place, and upon reasonable advance notice to Human Resources. All requests should be put in writing preferably on the form maintained by the SGCA. If the request includes a request for copies the employee or former employee may be required to pay for the actual costs of copying. SGCA will respond to such a request within 30 days of receipt of the written request. Employees are not entitled to inspect or copy letters of reference, records that relate to an investigation of possible criminal activity, ratings, reports, or records obtained prior to employment, prepared by examination committee members or obtained in connection with a promotional examination.

#### Updating Your Personal Information

Some life events require a change in the information the university keeps on file, such as your name or address. Employees are responsible for notifying the Records Office and the Benefits Office of any changes in personal status that change benefits enrollment or contact information on a timely basis.

You will need to update your personal information if:

- You have recently changed your name (include a copy of your new social security card).
- You have moved or recently had a change of address, either home or campus.
- Your marital status has changed (include a copy of your marriage certificate or divorce decree).
- You would like to update your emergency contact.
- You would like to change tax withholding.
- Your employment status has changed.

#### How to update your information

To update your employee records, fill out the Employee Change of Status Form and include applicable documentation. A copy of the forms will be kept on record in the Benefits and Records Offices, but you are responsible for keeping a copy of any changes and verifying that the change has been executed as requested.

#### Employment Verification

All requests for verification of employment should be directed to the Business Services Administrator. The employee must provide prior written authorization to SGCA in order to share the information.

#### Employee References

All reference requests from outside employers must be directed to the Human Resources Department. Only Human Resources is authorized to provide reference requests or disclose personal information pertaining to current or former employees. The SGCA will only disclose only the dates of employment and the title of the last position held. SGCA will only verify or disclose additional information about the employee if the employee has provided prior written authorization for SGCA to do so. SGCA will provide information regarding current or former employees as required by law or court order.

## Performance Evaluation

The success of SGCA relies on how well our employees are performing. SGCA's evaluation process is designed to recognize employees who model exemplary hard and soft skills while providing assistance and direction to underperforming employees. SGCA wants each of its employees to know how they're performing; to recognize stellar or improved performance and attempt to remediate poor performance as expeditiously as possible if necessary. Through the evaluation process SGCA gains a greater understanding of each of its employees' commitment to its mission and vision — and the employees potential for assuming greater responsibility. Evaluation of all personnel is a continual process established to provide a process for growth. The performance evaluation of employees also helps SGCA determine areas of strength and areas for growth.

All SGCA Personnel shall be evaluated once annually.

- There shall be one evaluation process and one evaluation instrument/form for each non-exempt employee.
- Employees who are employed after the start of the academic year will utilize a revised and potentially shorter timeline for the evaluation process as appropriate.
- The evaluation shall be based on the manner and level of proficiency each employee exhibits in the daily performance of their duties and responsibilities.
- The process will commence with a pre-conference on or about October 1 of each academic year with the employee and his/her supervisor or other management team member. The purpose of the conference is to familiarize the employee with the evaluation process and to allow management and the employee the opportunity to discuss expectations, goals, and to address any questions the employee may have regarding the process.
- At the time of the pre-conference the employee will be asked to complete a self-reflection.
- If an employee is assigned at two or more sites, a second administrator may collect evaluation data through observations and confer with the management team member regarding the employee's performance.
- The evaluation shall conclude with a post-conference on or about May 1st of each year. During this conference the evaluator will present the employee with his/her annual evaluation. If the administrator has concerns that any areas are unsatisfactory or in need of improvement, it is during this conference he/she will discuss their concerns with the employee and make suggestions for improvement.
- All employees are required to sign their evaluations. Your signature does imply agreement with the content of the evaluation, but rather serves as an acknowledgement that you received your annual evaluation.

## Conflicts of Interest-Outside Employment

SGCA recognizes that some employees may need or want to hold additional jobs outside their employment with the SGCA. Employees are permitted to engage in outside work or hold other jobs, subject to certain restrictions based on reasonable business concerns.

SGCA applies this policy consistently and without discrimination to all employees, and in compliance with all applicable employment and labor laws and regulations. The following rules for outside employment apply to all employees notifying their supervisors or managers of their intent to engage in outside employment:

Work-related activities and conduct away from SGCA must not compete with, conflict with or compromise SGCA's interests or adversely affect job performance and the ability to fulfill all responsibilities to the SGCA. Employees are prohibited from performing any services for customers of SGCA that are normally performed by SGCA. This prohibition also extends to the unauthorized use of any SGCA tools, equipment, logo, and the unauthorized use or application of any SGCA confidential information. In addition, employees may not solicit or conduct any outside business during work time for SGCA. Under no circumstances shall an SGCA employee render services for any other employer during the course of their workday/workweek with SGCA.

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SGCA employees must carefully consider the demands that additional work activity will create before accepting outside employment. Outside employment will not be considered an excuse for poor job performance, absenteeism, tardiness, leaving early, refusal to travel, or refusal to work overtime or different hours. If outside work activity causes or contributes to job-related problems at SGCA, the employee will be asked to discontinue the outside employment, and the employee may be subject to the normal disciplinary procedures for dealing with the resulting job-related problem(s).

Employees may not use SGCA paid sick leave to perform work for another employer.

If an employee's outside employment presents a conflict of interest with the SGCA, as defined in the Conflict-of-Interest Policy, or if such outside employment has any potential for negative impact on the SGCA, the employee will be asked to terminate the outside employment.

Fraudulent use of SGCA sick leave or an employee's refusal to comply with SGCA's reasonable request to terminate outside employment may result in immediate termination of employment with the SGCA.

### Progressive Discipline

SGCA's progressive discipline policy and procedures are designed to provide a structured corrective action process to improve and prevent a recurrence of undesirable employee behavior and performance issues. Outlined below are the steps of SGCA's progressive discipline policy and procedures. SGCA reserves the right to combine or skip steps depending on the facts of each situation and the nature of the offense. Some of the factors that will be considered are whether the offense is repeated despite coaching, counseling or training; the employee's work record; and the impact the conduct and performance issues have on the organization.

Nothing in this policy provides any contractual rights regarding employee discipline or counseling, nor should anything in this policy be read or construed as modifying or altering the employment-at-will relationship between SGCA and its employees.

### Procedure

#### Step 1: Counseling and verbal warning

creates an opportunity for the immediate supervisor to bring attention to the existing performance, conduct or attendance issue. The supervisor should discuss with the employee the nature of the problem or the violation of SGCA policies and procedures. The supervisor is expected to clearly describe expectations and steps the employee must take to improve his or her performance or resolve the problem. Within five business days, the supervisor will prepare written documentation of the verbal counseling. The employee will be asked to sign this document to demonstrate his or her understanding of the issues and the corrective action.

#### Step 2: Written warning

written warning involves more-formal documentation of the performance, conduct or attendance issues and consequences. During Step 2, the immediate supervisor and the operations manager or CEO will meet with the employee to review any additional incidents or information about the performance, conduct or attendance issues as well as any prior relevant corrective action plans. Management will outline the consequences for the employee of his or her continued failure to meet performance or conduct expectations.

A formal performance improvement plan (PIP) requiring the employee's immediate and sustained corrective action will be issued within five business days of a Step 2 meeting. The written warning may also include a statement indicating that the employee may be subject to additional discipline, up to and including termination, if immediate and sustained corrective action is not taken.

Upon receiving a written warning, the employees will have the opportunity to respond in writing, present information, and dispute information management has used to issue disciplinary action. The purpose of this process is to provide insight into extenuating circumstances that may have contributed to the employee's performance or conduct issues while allowing for an equitable solution. If the employee does not present this information during any of the step meetings, he or she will have five business days after each of those meetings to present such information.

#### Step 3: Suspension and Final Written Warning

Some performance, conduct or safety incidents are so problematic and harmful that the most effective action may be the temporary removal of the employee from the workplace. When immediate action is necessary to ensure the safety of the employee or others, the immediate supervisor may suspend the employee pending the results of an investigation. Suspensions that are recommended as part of the normal sequence of the progressive discipline policy and procedures are subject to approval from Human Resources.

Depending on the seriousness of the infraction, the employee may be suspended without pay in full-day increments consistent with federal, state and local wage and hour employment laws. Non-Exempt/hourly employees may not substitute or use an accrued paid vacation or sick day in lieu of the unpaid suspension. In compliance with the Fair Labor Standards Act (FLSA), unpaid suspension of salaried/exempt employees is reserved for serious workplace safety or conduct issues. The Human Resources Department will provide guidance to ensure that the discipline is administered without jeopardizing the FLSA exemption status.

Pay may be restored to the employee if an investigation of the incident or infraction absolves the employee of wrongdoing.

#### Step 4: Recommendation for termination of employment

The last and most serious step in the progressive discipline process is a recommendation to terminate employment. Generally, SGCA will try to exercise the progressive nature of this policy by first providing warnings, issuing a final written warning or suspending the employee from the workplace before proceeding to a recommendation to terminate employment. However, SGCA reserves the right to combine and skip steps depending on the circumstances of each situation and the nature of the offense. Furthermore, employees may be terminated without prior notice or disciplinary action.

Management's recommendation to terminate employment must be approved by human resources (HR) and the division director or designate. Final approval may be required from the CEO or designate.

#### Performance and Conduct Issues Not Subject to Progressive Discipline

Behavior that is illegal is not subject to progressive discipline and may result in immediate termination. Such behavior may be reported to local law enforcement authorities. Similarly, theft, substance abuse, intoxication, fighting and other acts of violence at work are also not subject to progressive discipline and may be grounds for immediate termination.

#### Documentation

The employee will be provided copies of all progressive discipline documentation, including all PIPs. The employee will be asked to sign copies of this documentation attesting to his or her receipt and understanding of the corrective action outlined in these documents. Copies of these documents will be placed in the employee's official personnel file.

#### Resignation from Employment

A resignation occurs when an employee submits a written or verbal notice of resignation, including intent to retire, to his or her supervisor or when an employee is absent from work for three consecutive workdays and fails to contact his or her supervisor (job abandonment).

- Employees are requested to provide a minimum of two weeks' notice of their intention to separate employment. The employee should provide a written resignation notification to his or her manager.
- Upon receipt of an employee's resignation, the manager will notify the human resource (HR) department by sending a copy of the resignation letter and any other pertinent information (e.g., employee's reason for leaving, last day of work).
- The HR department will coordinate the employee's departure from SGCA. This process will include the employee's returning all SGCA property, a review of the employee's post-termination benefits status and the employee's completion of an exit interview.
- Employees who possess a security clearance must meet with the security officer for a debriefing no later than their last day of employment.

#### Termination of Employment

A termination occurs when the employer informs the employee in writing that their services will no longer be needed, and their term of employment has ended with SGCA.

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### SECTION 5 – STANDARDS OF CONDUCT

#### Prohibited Conduct

SGCA adopts this Employee Conduct and Work Rules Policy to ensure orderly operations and provide the best possible work environment. SGCA expects employees and others who are engaged to provide services, such as temporary personnel, consultants and independent contractors, to follow these rules of conduct while on SGCA premises, attending SGCA functions or otherwise performing work-related activity.

In addition to maintaining and enforcing this policy to protect the interests and safety of all employees and the organization, SGCA complies with all applicable federal, state and local laws and regulations concerning employer/employee rights and obligations. SGCA is responsible for providing a safe and secure workplace and strives to ensure that all individuals associated with SGCA are treated in a respectful and fair manner. Though it is not possible to list all forms of behavior that are unacceptable in the workplace, the following are examples of behavior that would be considered infractions of SGCA's rules of conduct. Such behavior may result in disciplinary action, up to and including termination of employment. This list is not intended to be exhaustive:

#### Remote-Work Conduct Policy

As our workforce continues to operate with some or all employees working at locations other than SGCA's offices, the following expectations for employees are being clarified to avoid issues that may cause disruption to the workday and/or during virtual meetings.

#### General Expectations

- Remote employees are expected to be available and communicative during scheduled work hours.
- SGCA work rules and other policies continue to apply at offsite work locations.
- Consumption of alcohol during work hours is never acceptable.
- Employees should seek a quiet and distraction-free working space, to the extent possible.
- Employees are expected to maintain their workspace in a safe manner, free from safety hazards.

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### Virtual Meetings:

- While distractions are often unavoidable, try to keep them to a minimum. No music or television in the background during meetings.
- Keep yourself muted during video or audio conferencing unless you are speaking.
- Please have your video on.
- Smoking or vaping is not permitted during a video conference.
- Casual dress is acceptable; however, use discretion. No sleeveless tops, pajamas or other apparel that would not be appropriate to wear outside of your home.
- Avoid multitasking. Give your full attention to the meeting as if you were face to face.

### Drug and Alcohol Abuse

In compliance with the Drug-Free Workplace Act of 1988, SGCA is committed to providing its employees with a safe, quality-oriented and productive work environment. Alcohol and drug abuse poses a threat to the health and safety of SGCA employees and to the security of the SGCA's equipment and facilities. For these reasons, SGCA is committed to the elimination of drug and alcohol use and abuse in the workplace.

### Employee Assistance

SGCA will assist and support employees who voluntarily seek help for drug or alcohol problems before becoming subject to discipline or termination under this or other SGCA policies. Such employees will be allowed to use accrued paid time off, placed on leaves of absence, referred to treatment providers and otherwise accommodated as required by law. Employees may be required to document that they are successfully following prescribed treatment and to take and pass follow-up tests if they hold jobs that are safety-sensitive or require driving, or if they have violated this policy previously. Once a drug test has been initiated under this policy, unless otherwise required by the Family and Medical Leave Act or the Americans with Disabilities Act, the employee will have forfeited the opportunity to be granted a leave of absence for treatment, and will face possible discipline, up to and including discharge.

Employees should report to work fit for duty and free of any adverse effects of illegal drugs or alcohol. This policy does not prohibit employees from the lawful use and possession of prescribed medications. Employees must, however, consult with their doctors about the medications' effect on their fitness for duty and ability to work safely, and they must promptly disclose any work restrictions to their supervisor.

### Work Rules

Whenever employees are working, are operating any SGCA vehicle, are present on SGCA premises, or are conducting SGCA-related work offsite or remotely, they are prohibited from:

- Using, possessing, buying, selling, manufacturing or dispensing an illegal drug (to include possession of drug paraphernalia).
- Being under the influence of alcohol or an illegal drug as defined in this policy.
- Possessing or consuming alcohol.
- The presence of any detectable amount of any illegal drug, illegal controlled substance or alcohol in an employee's body system, while performing SGCA business or while in a SGCA facility, is prohibited.
- The Alliance will also not allow employees to perform their duties while taking prescribed drugs that are adversely affecting their ability to safely and effectively perform their job duties. Employees taking a prescribed medication must carry it in a container labeled by a licensed pharmacist or be prepared to produce the container if asked.
- Any illegal drugs or drug paraphernalia will be turned over to an appropriate law enforcement agency and may result in criminal prosecution.

#### Use of SGCA Vehicles

Any employee for whom driving is an essential job duty must be authorized and approved by the Chief Executive Director or Director of Human Resources to drive SGCA vehicles. If the driver of the vehicle recognizes any maintenance or safety issues prior to, or during the operation of the vehicle, it's incumbent upon them to immediately notify the employer. Furthermore, if the vehicle is unsafe to drive the employee must cease driving the vehicle and call for and request assistance. The employee driver will sign a vehicle log report noting any problems with, or damage to, the vehicle after each use. Should the employee return the vehicle to the SGCA with damage to the vehicle, the vehicle log report will be used as support evidence of the condition of the vehicle before it was used by the employee driver. Any vehicle found to be unsafe will be removed from the operational fleet until appropriate maintenance or repairs have occurred.

#### Required Testing- Pre-Employment

Applicants being considered for hire in a position that requires driving must pass a drug test before beginning work or receiving an offer of employment. Refusal to submit to testing will result in disqualification of further employment consideration.

#### Reasonable Suspicion

Employees are subject to testing based on (but not limited to) observations by management, a supervisor, or fellow employee of apparent workplace use, possession or impairment. Human Resources or an immediate supervisor should be consulted before sending an employee for testing. Management must use reasonable suspicion and document specific observations and behaviors that create a reasonable suspicion that an employee is under the influence of illegal drugs or alcohol. Examples include:

- Odors (smell of alcohol, body odor or urine).
- Movements (unsteady, fidgety, dizzy).
- Eyes (dilated, constricted or watery eyes, or involuntary eye movements).
- Face (flushed, sweating, confused or blank look).
- Speech (slurred, slow, distracted mid-thought, inability to verbalize thoughts).
- Emotions (argumentative, agitated, irritable, drowsy).
- Actions (yawning, twitching).
- Inactions (sleeping, unconscious, no reaction to questions).

When reasonable suspicion testing is warranted, both management and the Human Resources Department will meet with the employee to explain the observations and the requirement to undergo a drug and/or alcohol test within two hours. Refusal by an employee will be treated as a positive drug test result and will result in immediate termination of employment. Under no circumstances will the employee be allowed to drive himself or herself to the testing facility. A member of management must transport the employee or arrange for a cab and arrange for the employee to be transported home.

#### Post-Accident

Employees are subject to testing when they cause or contribute to accidents that seriously damage an SGCA vehicle, machinery, equipment or property or that result in an injury to themselves or another employee requiring offsite medical attention. A circumstance that constitutes probable belief will be presumed to arise in any instance involving a work-related accident or injury in which an employee who was operating a motorized vehicle (including an Alliance forklift, pickup truck, overhead crane or aerial/man-lift) is found to be responsible for causing the accident. In any of these instances, the investigation and subsequent testing must take place within two hours following the accident, if not sooner.

Refusal by an employee will be treated as a positive drug test result and will result in immediate termination of employment. Under no circumstances will the employee be allowed to drive himself or herself to the testing facility. A member of management must transport the employee or arrange for a cab and arrange for the employee to be transported home.

#### Collection and Testing Procedures

Employees subject to alcohol testing will be transported to a SGCA designated facility and directed to provide breath specimens. Breath specimens will be tested by trained technicians using federally approved breath alcohol testing devices capable of producing printed results that identify the employee. If an employee's breath alcohol concentration is .04 or more, a second breath specimen will be tested approximately 20 minutes later. The results of the second test will be determinative. Alcohol tests may, however, be a breath, blood or saliva test, at SGCA's discretion. For purposes of this policy, test results generated by law enforcement or medical providers may be considered by SGCA as work rule violations.

Applicants and employees subject to drug testing will be transported to an Alliance-designated testing facility and directed to provide urine specimens. Applicants and employees may provide specimens in private unless they appear to be submitting altered, adulterated or substitute specimens. Collected specimens will be sent to a federally certified laboratory and tested for evidence of marijuana, cocaine, opiates, amphetamines, PCP, benzodiazepines, methadone, methaqualone and propoxyphene use. (Where indicated, specimens may be tested for other illegal drugs.) The laboratory will screen all specimens and confirm all positive screens. There must be a chain of custody from the time specimens are collected through testing and storage.

The laboratory will transmit all positive drug test results to a medical review officer (MRO) retained by the SGCA, who will offer individuals with positive results a reasonable opportunity to rebut or explain the results. Individuals with positive test results may also ask the MRO to have their split specimen sent to another federally certified laboratory to be tested at the applicant's or employee's own expense. Such requests must be made within 72 hours of notice of test results. If the second facility fails to find any evidence of drug use in the split specimen, the employee or applicant will be treated as passing the test. In no event should a positive test result be communicated to the Alliance until such time that the MRO has confirmed the test to be positive.

#### Consequences

Applicants who refuse to cooperate in a drug test or who test positive will not be hired and will not be allowed to reapply/retest in the future.

Employees who refuse to cooperate in required tests or who use, possess, buy, sell, manufacture or dispense an illegal drug in violation of this policy will be terminated. If the employee refuses to be tested, yet SGCA believes he or she is impaired, under no circumstances will the employee be allowed to drive himself or herself home.

Employees who test positive, or otherwise violate this policy, will be subject to discipline, up to and including termination. Depending on the circumstances, the employee's work history/record and any state law requirements, SGCA may offer an employee who violates this policy or tests positive the opportunity to return to work on a last-chance basis pursuant to mutually agreeable terms, which could include follow-up drug testing at times and frequencies determined by the Alliance for a minimum of one year but not more than two years as well as a waiver of the right to contest any termination resulting from a subsequent positive test. If the employee either does not complete the rehabilitation program or tests positive after completing the rehabilitation program, the employee will be immediately discharged from employment.



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Employees will be paid for time spent in alcohol or drug testing and then suspended pending the results of the drug or alcohol test. After the results of the test are received, a date and time will be scheduled to discuss the results of the test; this meeting will include a member of management and the Human Resources Department. Should the results prove to be negative, the employee will receive back pay for the times/days of suspension.

### Confidentiality

Information and records relating to positive test results, drug and alcohol dependencies, and legitimate medical explanations provided to the MRO will be kept confidential to the extent required by law and maintained in secure files separate from normal personnel files. Such records and information may be disclosed among managers and supervisors on a need-to-know basis and may also be disclosed when relevant to a grievance, charge, claim or other legal proceeding initiated by or on behalf of an employee or applicant.

### Inspections

SGCA reserves the right to inspect all portions of its premises for drugs, alcohol or other contraband; affected employees may have union representation involved in this process. All employees, contract employees and visitors may be asked to cooperate in inspections of their persons, work areas and property that might conceal a drug, alcohol or other contraband. Employees who possess such contraband or refuse to cooperate in such inspections are subject to appropriate discipline, up to and including discharge.

### Crimes Involving Drugs

SGCA prohibits all employees, including employees performing work under government contracts, from manufacturing, distributing, dispensing, possessing or using an illegal drug in or on SGCA premises or while conducting SGCA business. The Alliance employees are also prohibited from misusing legally prescribed or over the counter (OTC) drugs. Law enforcement personnel may be notified, as appropriate, when criminal activity is suspected.

SGCA does not desire to intrude into the private lives of its employees but recognizes that employees' off-the-job involvement with drugs and alcohol may have an impact on the workplace. Therefore, SGCA reserves the right to take appropriate disciplinary action for drug use, sale or distribution while off SGCA premises. All employees who are convicted of, plead guilty to or are sentenced for a crime involving an illegal drug are required to report the conviction, plea or sentence to HR within five days. Failure to comply will result in automatic discharge. Cooperation in complying may result in suspension without pay to allow management to review the nature of the charges and the employee's past record with SGCA.

### Definitions

"SGCA premises" includes all buildings, offices, facilities, grounds, parking lots, lockers, places and vehicles owned, leased or managed by the SGCA, or any site on which SGCA is conducting business.

"Illegal drug" means a substance whose use or possession is controlled by federal law but that is not being used or possessed under the supervision of a licensed healthcare professional. (Controlled substances are listed in Schedules I-V of 21 C.F.R. Part 1308.)

"Refuse to cooperate" means to obstruct the collection or testing process; to submit an altered, adulterated or substituted sample; to fail to show up for a scheduled test; to refuse to complete the requested drug testing forms; or to fail to promptly provide specimen(s) for testing when directed to do so, without a valid medical basis for the failure.

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Employees who leave the scene of an accident without justifiable explanation prior to submission to drug and alcohol testing will also be considered to have refused to cooperate and will automatically be subject to discharge.

“Under the influence of alcohol” means an alcohol concentration equal to or greater than .04, or actions, appearance, speech or bodily odors that reasonably cause a supervisor to conclude that an employee is impaired because of alcohol use.

“Under the influence of drugs” means a confirmed positive test result for illegal drug use per this policy. In addition, it means the misuse of legal drugs (prescription and possibly OTC) when there is not a valid prescription from a physician for the lawful use of a drug during medical treatment (containers must include the patient’s name, the name of the substance, quantity/amount to be taken and the period of authorization).

### Personal and Workplace Standards

SGCA strives to maintain a workplace environment that functions well and is free from unnecessary distractions and annoyances. As part of that effort, SGCA requires employees to maintain a neat and clean appearance that is appropriate for the workplace setting and for the work being performed. To that end, SGCA management and supervisors may determine and enforce guidelines for workplace grooming in their areas; guidelines may limit natural or artificial scents that could be distracting or annoying to others. SGCA employees are expected to present a professional, businesslike image to clients, visitors, customers and the public.

### Dress Code and Grooming Policy

SGCA’s dress code policy is designed to help us all provide a consistent professional appearance to our customers and colleagues. Our appearance reflects on ourselves and the company. The goal is to be sure that we maintain a positive appearance and not to offend customers, clients, or colleagues.

- Employees are expected to dress in [casual, business casual, smart casual, business] attire unless the day’s tasks require otherwise.
- Employees must always present a clean, professional appearance. Everyone is expected to be well-groomed and wear clean clothing, free of holes, tears, or other signs of wear.
- Clothing with offensive or inappropriate designs or stamps are not allowed.
- Clothing should not be too revealing.
- Managers or supervisors are expected to inform employees when they are violating the dress code. Employees in violation are expected to immediately correct the issue. This may include having to leave work to change clothes.

Business Casual dress is defined as follows:

- Casual shirts: All shirts with collars, business casual crewneck or V-neck shirts, blouses, and golf and polo shirts. Examples of inappropriate shirts include T-shirts, shirts with inappropriate slogans, logos, tank tops, muscle shirts, camouflage and crop tops.
- Pants: Casual slacks and trousers and jeans without holes, frays, etc. Examples of inappropriate pants include shorts, camouflage, and pants worn below the waist or hip line.

Repeated violations or violations that have major repercussions may result in disciplinary action being taken up to and including termination.

### Addressing Workplace Attire and Hygiene Problems

Violations of the policy can range from offensive perfumes to body odor. If a staff member’s poor hygiene or use of too much perfume/cologne is an issue, the supervisor should discuss the problem with the staff member in private and

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should point out the specific areas to be corrected. If the problem persists, supervisors should notify management who follow the normal corrective action process.

### Reasonable Accommodation for Religious Beliefs

SGCA recognizes the importance of individually held religious beliefs to persons within its workforce. SGCA will reasonably accommodate a staff member's religious beliefs in terms of workplace attire unless the accommodation creates an undue hardship. Accommodation of religious beliefs in terms of attire may be difficult in light of safety issues for staff members. Those requesting a workplace attire accommodation based on religious beliefs should be referred to the human resources department.

### Prohibited Political Activity Policy

SGCA encourages employees to participate in lawful political activities. Participating in these activities must be conducted on the employee's own time and should in no way suggest SGCA's support.

The following activities are prohibited from being performed while on-duty:

- Demonstrating.
- Circulating petitions.
- Soliciting votes or contributions at any time in any working area of an SGCA facility.
- Conducting or participating in opinion polls.
- Fundraising.
- All other activities not considered part of the employee's normal duties.
- Employees may not use SGCA equipment or resources for making, copying or distributing political materials or messages.

Political messages that are inappropriate or offensive to co-workers are prohibited. Harassment of co-workers, customers or vendors regarding political preferences will not be tolerated.

### Confidential Information

Employees will perform services for SGCA that may require SGCA to disclose confidential and proprietary information ("Confidential Information") to the Employee. (Confidential Information is information and data of any kind concerning any matters affecting or relating to SGCA, the business or operations of SGCA, and/or the products, drawings, plans, processes, or other data of SGCA Grove Charter Alliance not generally known or available outside of SGCA.

Accordingly, to protect the Confidential Information that will be disclosed during employment, the Employee agrees as follows:

- Employee will hold the Confidential Information received from SGCA in strict confidence and will exercise a reasonable degree of care to prevent disclosure to others.
- Employee will not disclose or divulge either directly or indirectly the Confidential Information to others unless first authorized to do so in writing by SGCA management.
- Employee will not reproduce the Confidential Information nor use this information commercially or for any purpose other than the performance of his/her duties for SGCA.
- Employee will, upon request or upon termination of his/her relationship with SGCA, deliver to SGCA any drawings, notes, documents, equipment, and materials received from the SGCA or originating from employment with SGCA.
- SGCA will have the sole right to determine the treatment of all inventions, writings, ideas and discoveries received from Employee during the period of employment with SGCA, including the right to keep the same as a trade secret, to use and disclose the same without prior patent applications, to file copyright registrations in its own name, or to follow any other procedure as SGCA may deem appropriate.

- SGCA reserves the right to take disciplinary action, up to and including termination, for violations of this agreement in addition to pursuing civil or criminal penalties.
- This agreement will be interpreted under and governed by the laws of the state of California.
- All provisions of this agreement will be applicable only to the extent that they do not violate any applicable law and are intended to be limited to the extent necessary so that they will not render this agreement invalid, illegal or unenforceable. If any provision of this agreement or any application thereof will be held to be invalid, illegal or unenforceable, the validity, legality and enforceability of other provisions of this agreement or of any other application of such provision will in no way be affected thereby.

#### Computer, E-mail, and Internet Usage Policy

SGCA recognizes that use of the Internet and e-mail is necessary in the workplace, and employees are encouraged to use the Internet and e-mail systems responsibly, as unacceptable use can place SGCA and others at risk. This policy outlines the guidelines for acceptable use of SGCA's technology systems. This policy must be followed in conjunction with other SGCA policies governing appropriate workplace conduct and behavior. Any employee who abuses the SGCA-provided access to email, the Internet, or other electronic communications or networks, including social media, may be denied future access and, if appropriate, be subject to disciplinary action up to and including termination. SGCA complies with all applicable federal, state and local laws as they concern the employer/employee relationship, and nothing contained herein should be misconstrued to violate any of the rights or responsibilities contained in such laws.

Questions regarding the appropriate use of the SGCA's electronic communications equipment or systems, including e-mail and the Internet, should be directed to your supervisor or the Director of Human Resources.

SGCA has established the following guidelines for employee use of SGCA's technology and communications networks, including the Internet and e-mail, in an appropriate, ethical and professional manner.

#### Confidentiality and Monitoring

All technology provided by SGCA, including computer systems, communication networks, SGCA-related work records and other information stored electronically, is the property of SGCA and not the employee. In general, use of SGCA's technology systems and electronic communications should be job-related and not for personal convenience. SGCA reserves the right to examine, monitor and regulate e-mail and other electronic communications, directories, files and all other content, including Internet use, transmitted by or stored in its technology systems, whether onsite or offsite. Internal and external email, voice mail, text messages and other electronic communications are considered business records and may be subject to discovery in the event of litigation. Employees must be aware of this possibility when communicating electronically within and outside SGCA.

#### Appropriate Use

SGCA employees are expected to use technology responsibly and productively as necessary for their jobs. Internet access and e-mail use is for job-related activities; however, minimal personal use is acceptable.

Employees may not use SGCA's Internet, e-mail or other electronic communications to transmit, retrieve or store any communications or other content of a defamatory, discriminatory, harassing or pornographic nature. No messages with derogatory or inflammatory remarks about an individual's race, age, disability, religion, national origin, physical attributes or sexual preference may be transmitted. Harassment of any kind is prohibited.

Disparaging, abusive, profane or offensive language and any illegal activities—including piracy, cracking, extortion, blackmail, copyright infringement and unauthorized access to any computers on the Internet or e-mail—are forbidden. Copyrighted materials belonging to entities other than the SGCA may not be transmitted by employees on the SGCA's network without permission of the copyright holder.

Employees may not use SGCA's computer systems in a way that disrupts its use by others. This includes sending or receiving excessive numbers of large files and spamming (sending unsolicited e-mail to thousands of users). Employees are prohibited from downloading software or other program files or online services from the Internet without prior approval from the IT department. All files or software should be passed through virus-protection programs prior to use. Failure to detect viruses could result in corruption or damage to files or unauthorized entry into SGCA systems and networks.

Every employee of SGCA is responsible for the content of all text, audio, video or image files that he or she places or sends over SGCA's Internet and e-mail systems. No e-mail or other electronic communications may be sent that hide the identity of the sender or represent the sender as someone else. SGCA's corporate identity is attached to all outgoing email communications, which should reflect corporate values and appropriate workplace language and conduct.

#### Social Media

SGCA has adopted the following policy regarding employees' behavior on social networking sites including but not limited to Facebook, Twitter, LinkedIn, Pinterest, Instagram, Snap Chat and YouTube. If you wish to use networking protocols or set up a social media site as a part of the educational process, please work with our administrators and technology staff to identify and use a restricted, SGCA-endorsed networking platform. Such sites will be the property of SGCA who will have unrestricted access to, and control of, such sites.

Employees shall not accept students of SGCA's member schools as friends on any personal social networking sites and are to decline any student-initiated friend requests. Employees are not to initiate "friendships" with students or parents of SGCA member schools.

Regarding social networking content, employees should not use commentary deemed to be defamatory, obscene, proprietary, or libelous with regard to any SGCA-related business or policy, employee, student, or parent. Additionally, employees should exercise caution with regards to exaggeration, obscenity, copyrighted materials, legal conclusions, and derogatory remarks or characterizations. Employees should weigh whether a particular posting puts his/her effectiveness as a SGCA employee at risk. SGCA encourages employees to post only what they want the world to see, and keep in mind that anything posted online is never completely deleted or erased. SGCA Employees may not discuss member schools' students, nor post images of SGCA member schools' students.

Due to security risks, employees must be cautious when installing the external applications that work with the social networking site. At a minimum, it is recommended that all employees should have all privacy settings set to "Only Friends". The settings "Friends of Friends" and "Networks and Friends" open our content to a large group of unknown people, including students.

#### Personal or Professional Blogs

If you are developing a website or writing a blog that will mention SGCA, you must identify that you are an employee of the organization and that the views expressed on the blog or web site are ours alone and do not represent the views of SGCA. Unless given permission by the Chief Executive Director, you are not authorized to speak on behalf of SGCA or to represent that you do so.

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If you are developing a site or writing a blog that will mention SGCA, as a courtesy to the organization, please let your Chief Executive Director know in advance of publication. Your Chief Executive Director may choose to visit your blog or social networking site from time to time. You may not share information that is confidential and proprietary regarding SGCA. This includes, but is not limited to, information about curriculum, SGCA dynamics, SGCA programs, future goals, or current challenges within the organization. These are given as examples only and do not cover the range of what SGCA considers confidential and proprietary. If you have any questions about whether information has been released publicly or doubts of any kind, speak with the Director of Human Resources. When writing a blog or participating in any other social networking site, employees should speak respectfully about SGCA and our current and potential employees, students, parents, and competitors. Name-calling or behavior that will reflect negatively on SGCA's reputation is discouraged. Note that the use of copyrighted materials, unfounded, harassing, libelous, or derogatory statements, or misrepresentation is not viewed favorably by SGCA and can result in disciplinary action, up to, and including termination.

All employees who engage in social networking may be legally liable for anything he/she writes or presents online. Employees can be disciplined, if appropriate, by SGCA for commentary, content, or images that are defamatory, pornographic, proprietary, harassing, libelous, or that can create a hostile work environment.

This policy should not be construed, and will not be applied, in a manner that violates employee rights under the National Labor Relations Act. Employees may not comment on a SGCA member schools' student's personal blog, or, student's other social networking commentaries. Employees may not use trade names, or logos belonging to SGCA without express written permission of the Chief Executive Director. Failure to comply with SGCA's social media policy will result in disciplinary action, up to, and including, immediate termination.

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## SECTION 6 - OPERATIONAL CONSIDERATIONS

### Employer Property

The purpose of this policy is to ensure that all property maintained by SGCA is kept in the best possible working condition and to ensure proper use of such property and SGCA networks.

"Property," as the term is used in this policy, is defined as any piece of equipment, furnishing, vehicle, building or supply leased, owned, donated or otherwise in the custodial care of SGCA or any person acting as its agent.

No SGCA employee should expect any privacy on or off SGCA premises or when using SGCA property or networks, except that which is required by law.

### General Guidelines on the Use of SGCA Property

SGCA employees must maintain his or her work environment in an orderly fashion and follow all SGCA rules to ensure its proper use and maintenance.

Any employee who is found to have neglected or misused SGCA property will be subject to disciplinary action up to and including termination. If an employee's misuse of SGCA property damages the property, SGCA reserves the right to require the employee to pay all or part of the cost to repair or replace the property. Misappropriation of SGCA property is grounds for immediate termination and possible criminal action.

SGCA property (including computers, logo, pagers, telephones, cellphones, copiers, fax machines, Internet services and printers) is intended for business use only. Limited personal use as necessary is allowable but should be the exception and not the rule. SGCA reserves the right to discipline employees for excessive personal use of SGCA property.

### Employee Property

SGCA cannot be responsible and will assume no liability for any loss or damage to an employee's personal property resulting from theft, fire, or any other cause on the SGCA's premises, including the parking area, or away from SGCA property while on SGCA business. Employees are prohibited from using personal property for work-related purposes unless approved in advance by the Chief Executive Director or designee. Employees must be alert and aware of any potential dangers to themselves or their coworkers. Guard personal belongings and SGCA property.

SGCA offices are occupied by numerous employees, contractors and visitors. Your efforts to keep personal belongings, valuables, and SGCA items secure can be a major deterrent to any potential thefts or "lost" items within the building. For your own safety and the security of your personal belongings and SGCA property, carefully review the following reminders:

- Do not leave money, jewelry, purses, wallets, or any valuables behind when you leave your desk at any time—even if it is only for a few minutes.
- Personal belongings, regardless of value should be kept safe—preferably with you when you leave your desk!
- Lock up laptops, portable hard drives and other District valuables when you step away.
- Help your neighbors! If you see anything that should not be left out, remind them to be careful.
- If someone in the building looks lost or out of place, ask the individual if he or she requires assistance.
- Immediately report any suspicious behavior or any missing items to the Office Manager or the Director of Human Resources.
- Please check the Lost and Found located in the Office of the Building if you are missing an item.

### Monitoring of Network Communications

SGCA reserves the right to monitor at any time any communications that use SGCA networks in any way, including data, voice mail, telephone logs, Internet use and network traffic, to determine proper use. SGCA will review network communications activity and will analyze use patterns. The SGCA may choose to publish these data to ensure that SGCA resources in these areas are being used according to this policy.

### Use and Dissemination of SGCA Information

"Information," as the term is used in this policy, includes without limitation any information owned or used by SGCA, such as:

Any SGCA employee, customer or client lists.

Any SGCA database information, including addresses and telephone numbers.

Any information from SGCA employee personnel files, including employee addresses, telephone numbers, employment status and wage history.

Any photographs, videotapes and sound clips of any SGCA employee, customer or client.

Only those employees who are authorized by the SGCA's Chief Executive Director or Board of Directors, or whose job description permits them to do so, may speak on behalf of SGCA. Notwithstanding the foregoing, specific permission from SGCA's board of directors or executive team will be required before any SGCA employee may disseminate confidential SGCA information.

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No employee may knowingly dispense such information to any outside party unless authorization has been granted. This could include other employees who do not have the right to know such information. Any breach will be considered a violation of SGCA policy concerning confidentiality, and it may constitute a violation of state or federal law.

### Security

In order to assure the safety and security of SGCA associates, visitors, and property, only authorized SGCA personnel shall have access to SGCA facilities, in accordance with the following policies:

#### Passes:

- All non-associates on SGCA property must be issued a pass by the appropriate administrative associate or receptionist. Passes shall be properly designated as "Visitor" or "Contractor."

#### Off-duty Associates:

- Associates are not permitted access to the interior of the facility and other working areas during their off-duty hours.

#### Visitors:

- All visitors to the Warehouses or Offices must sign in and out according to the prescribed register.
- All visitors will be issued a dated visitor's pass which should be returned to the issuing party when signing out.
- Any unauthorized visitor failing to secure a pass will be asked to leave the premises until one can be obtained.

#### Suppliers, Contractors, Delivery Personnel:

- Truck drivers will use their Bill of Lading as an acceptable ID; however, such persons shall not be permitted outside their normal areas of pick-up and delivery without being escorted by an appropriate associate.
- Delivery personnel (i.e., UPS, Federal Express, etc.) will be permitted to make their deliveries to the appropriate areas without a badge or pass, provided they do not go outside normal areas of pickup or delivery.
- Individuals entering SGCA grounds for the purpose of picking-up or dropping off individuals will not be allowed outside of their vehicles unless they have been provided an appropriate pass

#### Safety:

- All associates and non-associates are to comply with all safety rules, regulations, and policies while on SGCA property or in SGCA vehicles.

### Health and Safety

The Health and Safety at Work Act 1974 requires every organization to ensure, so far as is reasonably practicable, the health, safety and welfare of its employees, and requires it not to put anyone at an unacceptable level of risk as a result of its activities. SGCA's policy is not only to comply fully with the Health and Safety at Work etc. Act as required by law, but to act positively to prevent injury, ill health, damage and loss arising from our activities. SGCA's goal is to ensure the health and safety, by means of a continuous improvement of standards, systematically removing the causes of accidents and ill-health.

SGCA cannot successfully serve its member schools if we do not model the extent to which we value the health and safety of our employees. This commitment is of utmost importance if we expect our employees' efforts to have a lasting impact on the schools and communities we serve. If there is a conflict between safety and another aim, then safety must not be sacrificed. The responsibilities set out in policy and procedure books one, two and three are there to ensure that no activity must be pursued without prior consideration of the safety aspects, and an activity which cannot be carried out to an adequate safety standard should not be carried out.

SGCA Management are committed to providing the resources necessary to ensure that a high standard of health and safety is achieved. Senior Management will ensure that adequate arrangements are made to maintain a written health and safety management system and provide appropriate resources for its implementation. The Director of Human Resources and Business is responsible for ensuring that regular auditing of SGCA's health and safety management systems is carried out.



### Smoking Policies

California employers must take reasonable steps to prevent smoking in all enclosed workplace areas. There are no required accommodations for smokers in California workplaces and all employees wishing to smoke must not do so within 20 feet of any public building. Employers in California may not discriminate against any employee for engaging in lawful activity as long as it's done away from the employer's premises and during non-work hours.

### Expense Reimbursements

The SGCA reimburses employees for all necessary work-related expenses incurred. Covered expenses are those deemed necessary to perform work-related duties including but not limited to:

- Use of an employee's personal vehicle for business purposes.
- Business travel expenses such as meals and lodging.
- Tools and equipment required to perform the employee's job.
- Employees who are required to work from home may request reimbursement for expenses incurred such as office supplies, internet access and required equipment costs.

Procedure for receiving work-related expense reimbursements:

Employees who incur work-related expenses are required to submit those expenses for reimbursement as follows: Employees must complete the appropriate SGCA form and submit the appropriate reimbursement request via email, along with appropriate supporting documentation such as original receipts, for all work-related expenses. Employees are expected to submit reimbursement requests for approval as soon as practical to the Business Manager, no later than 30 days after the expense is incurred.

Employees who believe that the amount they have been reimbursed does not represent a complete reimbursement should immediately contact Human Resources.

### Training

Various training, both mandated by the State and otherwise, will be required of the SGCA's employees. Although the frequency of these trainings are largely determined by the relevant legal citation, the SGCA reserves the right to have its employees participate in any such training it deems necessary to ensure the quality of its services or safety of its employees or patrons.

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## SECTION 7 – EMPLOYEE BENEFITS/LEAVES

### Holidays

The SGCA observes paid holidays during the year:

- New Year's Day
- Martin Luther King Day
- Lincoln's Birthday
- Washington's Birthday
- Memorial Day
- Independence Day
- Labor Day
- Juneteenth
- Veteran's Day
- Thanksgiving Day
- Day after Thanksgiving
- Christmas Eve Day
- Christmas Day

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To be eligible for holiday pay, an employee must be full-time and non-exempt and must work both the business day before and after the holiday. Part-time employees, temporary employees, and exempt employees are not eligible for holiday pay. Exempt employees will receive their regularly scheduled pay during holidays. Eligible employees will receive time off with pay at their regular rate of pay on the SGCA observed holidays listed above. When a holiday falls on a Saturday or Sunday, it is usually observed on the preceding Friday or following Monday. However, the SGCA may close on another day. Holiday observance will be announced in advance. SGCA reserves the right to change this policy at any time, with or without notice.

Holiday hours do not count as hours worked for purposes of calculating overtime. For example, if you receive 8 hours of holiday pay on Monday and work 40 hours Tuesday-Saturday (8 hours/day), you will not be eligible for overtime.

Recognized religious holidays may be taken off by an employee whose religion requires observance of a particular day. Employees must request the day off in advance by written notice to their supervisor. The employee may use paid time off (PTO) if the employee has unused PTO available, otherwise the holiday will be unpaid. All steps will be taken to reasonably accommodate a religious holiday (or practice) absent an undue hardship.

To qualify for holiday pay, all employees must work the last scheduled day before and the first scheduled day after the holiday unless the employee is absent:

- At the Supervisor's request/approval
- Due to closure of the SGCA because of inclement weather
- Due to sickness with a doctor's note verifying need for absence
- Prior to or following Jury Duty or Bereavement Leave
- Due to a previously scheduled and approved time off

### Paid Time Off

Full-time employees are entitled to paid time off (PTO)/vacation according to this policy. PTO days may be used for vacation, personal time, illness, or time off to care for family or dependents. All other employees, temporary employees, and part-time employees are not eligible to receive or accumulate PTO. PTO must be scheduled at least five (5) days in advance and approved by your supervisor, except in the case of an illness or emergency. In the case of illness or emergency you are required to contact your immediate supervisor at least one (1) hour before your shift begins if possible, or, otherwise as soon as practical. Employees using extended PTO time (in excess of three (3) days) must submit a request at least two (2) weeks before the extended PTO or, if used as sick time, the employee may be required to submit a doctor's release upon return to work. Your supervisor uses his/her discretion to approve PTO without advance notice.

Unless used for illness-related purposes, PTO may not be taken immediately before or after holidays without a supervisor's permission.

### Eligibility

All full-time employees may be eligible to receive up to eight (8) days (i.e., 64 hours) of PTO for each SGCA work year (July 1-June 30). Beginning the 2024-2025 fiscal year the maximum amount of PTO hours any employee can have is 64 hours annually. These hours are front loaded on July 1st for each fiscal year. PTO hours will not accumulate year to year. Unused hours from the prior year do not roll into the following year. Please note PTO is not accumulated during any unpaid leave of absence.

The following terms also apply to PTO:

- For employees, vacation time may be taken in minimum increments of .25 hours.
- If an exempt employee is absent from work for part or all of a workday, he or she will be required to use available PTO to make up for the absence.
- In the event an employee has exhausted his or her PTO, any additional time off must be approved by their supervisor and will be taken without pay.
- Any employee who misses three (3) consecutive days of work without notice to their supervisor may be deemed to have abandoned his/her job and voluntarily resigned from employment.
- PTO hours can not be used in conjunction with a holiday break unless prior director manager approval is given for special circumstances.
- Upon separation from employment, employees will be paid their earned PTO, prorated, based upon their date of separation and their regular rate of pay. For example, each employee accrues 5.33 hours of PTO/VACATION per month. For example, If an employee worked 3 months of a new fiscal year (July 1 - September 30, he or she would have accumulated the aforementioned 5.33 hours X 3 months. This would entitle the employee to a PTO/Vacation payout of 16 hours).
- To the extent permitted by law, PTO accumulated prior to the start of a requested and approved unpaid leave of absence must be used to cover hours missed before the start of the unpaid leave.

As with all of its policies and procedures, the SGCA reserves the right to modify, alter, or otherwise eradicate this policy at its sole and absolute discretion to the extent allowed by law.

Regular, full-time employees who are regularly scheduled to work 40 hours per week are eligible for paid vacation. Sequoia Grove Charter Alliance encourages employees to use their vacation time for rest and relaxation. Vacation hours will be front-loaded at the start of the Sequoia Grove Charter Alliance work year, (July 1-June 30). Full-time employees earn vacation time as follows:

Length of Employment	Annual Number of Days	Cap
Hire Date	8 days	64 hours

Newly hired full-time employees who start after July 1 will have a prorated balance of 5.33 hours for every month worked and will be eligible to use their time after their 90th day of employment. If a holiday occurs during the employee's time off, the holiday will not count as a vacation day.

Employees are encouraged to use all vacation benefits before the end of each year. If allotted vacation time is not used during a given year, it will be rolled over into the following calendar year. However, there is a cap on the employee's annual accrual amount. Once that cap is reached, the employee will not be allowed to take further vacation until the next Sequoia Grove Charter Alliance work year. Taking more time off than an employee has, is not allowed. However, additional time may be granted as unpaid time with the employee's manager's approval.

Employees are encouraged to give their manager as much notice as possible regarding vacation requests by requesting time off at least 30 days in advance via email, text, etc. Sequoia Grove Charter Alliance will attempt to grant vacation time as requested. If a rare circumstance occurs wherein Sequoia Grove Charter Alliance receives multiple overlapping vacation requests, Sequoia Grove Charter Alliance reserves the right to reschedule requests to prevent disruption to the operations. Consideration will be given to the employee with the earliest written request, among other factors. Please do not make travel arrangements until approval has been received.

When on vacation, all employees are not allowed to work, unless they receive approval in writing from their manager. This includes checking email on an employee's phone, texting for work, or responding to voicemail. If an employee must complete work, with approval, the time worked will be paid and not counted toward the employee's use of vacation time. Exempt employees will receive full pay for any day worked while on vacation.

If an employee takes an unpaid leave of absence for any reason, the employee will not earn vacation or sick time during the leave. Vacation and sick time accruals will recommence when the employee returns to work. Upon separation of employment, employees will be paid for all accrued, but unused, vacation time.

Part-time or temporary employees are not eligible for vacation.

#### Sick Leave

SGCA enacted this policy in accordance with the California Healthy Workplaces, Healthy Families Act to provide Paid Sick Leave ("PSL") to eligible employees.

#### Eligibility

Employees, who have worked in California for 30 or more days within a year from the beginning of employment are entitled to accrue paid sick leave. Employees, including part-time and temporary employees, earn paid leave for every 30 hours worked. This equates to potentially 64 hours of earned Sick Leave that may be accumulated by the employee at 5.33 hours per month. This time is front loaded on July 1st every year.

#### Allotment

PSL days are allotted as set forth below to eligible employees:

##### Full-time employees:

- On July 1 of each year, eligible employees will be allotted eight days (8) or (64 hours) of PSL per school year (July 1 – June 30). PSL days will not carry over year to year subject to a max of 46 days (428 hours). Employees hired after July 1 will receive a prorated number of PSL days equal to 5.33 days per month remaining in the contractual year.

##### Part-time employees:

- Part-time employees will be allotted three days (24 hours) of PSL each SGCA year (July 1 – June 30) on July 1 or on his or her first day of employment, even if hired mid- year.
- An employee who works in California for 30 or more days within a year from the beginning of employment is entitled to accrue paid sick leave.
- Employees, including part-time and temporary employees, earn at least one hour of paid leave for every 30 hours worked. Sick time is paid at the employee's current rate of pay.
- Unused, accrued paid sick leave must be carried over to the following year and may be capped at 48 hours, based on the employer's policy.
- Employers are not required to pay out accrued, unused paid sick days at the time of termination, resignation or retirement (unless an employer labels PSD as part of a larger paid time off (PTO) package).
- If an employee is rehired within one year, previously accrued and unused paid sick days shall be reinstated.

#### Permitted Use

Eligible employees may use their allotted PSL to take paid time off for the diagnosis, care, or treatment of an existing health condition of (or preventive care for) the employee or the employee's family member. For purposes of this policy, "family member" means a child, parent, spouse, registered domestic partner, grandparent, grandchild, or sibling of the employee. "Child" means a biological child, a foster child, an adopted child, a stepchild, a child of a registered domestic partner, a legal ward, or a child of a person standing in loco parentis. "Parent" means a biological, foster, or adoptive parent, a stepparent, or a legal guardian of the employee or the employee's spouse or registered domestic partner. "Spouse" means a legal spouse, as defined by California law. Employees may also use their PSL to take time off from work for reasons related to domestic violence, stalking, or sexual assault.

#### Limits on Use

Newly hired full time employees will be front loaded 24.0 hours of sick time on day 1 of employment and will have access to the remaining balance of their sick time accrued hours after their 90th day of employment. Eligible employees may use PSL beginning on the 90th day of employment. PSL may be taken in minimum increments of .25 hours. If an exempt employee absents himself or herself from work for part or all of a workday for a reason covered by this policy, he or she will be required to use PSL to make up for the absence.

#### Notification of Use

The employee must provide reasonable advance notification, orally or in writing, of the need to use PSL, if foreseeable. If the need to use PSL is not foreseeable, the employee must provide notice as soon as practicable. If you are out using sick time for more than 3 consecutive days a doctor's note is required to return to work. If a doctor's note is not supplied it will be unapproved unpaid time off unless previously arranged with your Director.

#### Unused Sick Leave and Termination

Unused PSL will not be paid out upon termination.

#### Paid Sick Leave Donation Eligibility Policy

Employees who have exhausted all paid sick leave (PSL) may request Human Resources solicit anonymous donations from co-workers through this policy. The PSL donation policy applies to employees and/or their family member's suffering from a medical emergency or major disaster that meets the following criteria: which for the purposes of this policy, constitutes an employee's or a family member's medical condition that will require the prolonged/extended absence of the employee from duty and will result in a substantial loss of income due to the exhaustion of their available PSL.

- Medical emergency, defined as a medical condition of the employee or an immediate family member that will require the prolonged/extended absence of the employee from duty and will result in a substantial loss of income to the employee due to the exhaustion of all paid leave available. An immediate family member is defined as a spouse, child or parent.
- Major disaster, defined as a disaster declared by the president under §401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (the Stafford Act), or as a major disaster or emergency declared by the president pursuant to 5 U.S.C. §6391 for federal government agencies. An employee is considered to be adversely affected by a major disaster if the disaster has caused severe hardship to the employee or to a family member of the employee that requires the employee to be absent from work.

#### Requests for Donations

A written request for PSL donations that describes the specific medical emergency or medical condition must be submitted to Human Resources. Human Resources will verify the employee's eligibility and make a written determination which will be given to the employee as soon as practical.

#### Donations of Paid Sick Leave

Employees who have more than 24 hours of PSL and who wish to donate PSL to the SGCA sponsored leave bank on behalf of an eligible employee shall complete a PSL Donation Form indicating the number of PSL hours to be donated and the employee, if any, who the employee requests receive the benefit of the donation. All such donations are voluntary and irrevocable.

- Donating employees must maintain a minimum of 24 hours of PSL after reducing their leave balance to effect the donation.
- In any 12-month period, no employee may donate more than 16 hours.
- Voluntary donations of PSL are final upon submission of a signed PSL Donation Form that satisfies the conditions established by this policy. The donating employee's PSL balance account shall thereupon be reduced by the hours donated.
- Donated hours not used by the eligible employee during the hardship period shall remain in the eligible employee's PSL account balance.
- The names of donating employees, hours donated, and the value of such donations shall be kept confidential to the extent possible.

#### Valuation of Donated PSL

The value of the donated paid leave shall be determined by multiplying the number of hours donated by the donating employee's current hourly rate to determine the value of the donation in dollars ("Donation Value"). The Donation Value shall then be divided by the eligible employee's current hourly rate to determine the number of hours to be added to the eligible employee's PSL balance. Human Resources shall periodically notify the eligible employee of donations made pursuant to this policy. The eligible employee may then request to receive payment for these hours, which will be treated as taxable "wages" to such eligible employees for the payroll period utilized. No employee shall receive payment for more than 40 hours of paid leave, whether allotted or donated, during any week unless required by state or federal law.

#### Bereavement Leave

The Bereavement Leave Policy establishes uniform guidelines for providing paid time off to employees for absences related to the death of immediate family members, other relatives, and fellow employees or retirees of SGCA. All full-time, active employees are eligible for benefits under this policy.

An employee who wishes to take time off due to the death of an immediate family member should notify his or her supervisor as soon as possible. If an employee leaves work early on the day he or she is notified of the death, that day will not count as bereavement leave. In addition to bereavement leave, an employee may, with his or her supervisor's approval, use any available vacation for additional approved time off as necessary. Employees under discipline for attendance issues may be required to provide documentation regarding bereavement leave.

Bereavement pay is calculated based on the base pay rate at the time of absence, and it will not include any special forms of compensation, such as incentives, commissions, bonuses, overtime or shift differentials.

Paid bereavement leave will be granted according to the following schedule:

- Employees are allowed up to five days off from regularly scheduled duty with regular pay in the event of the death of the employee's spouse, domestic partner, child, stepchild, parent, stepparent, father-in-law, mother, mother-in-law, son-in-law, daughter-in-law, brother, sister, stepbrother, stepsister, or an adult who stood in loco parentis to the employee during childhood.
- Bereavement time must be used within 3 weeks of the death of the family member
- Employees are allowed one day off from regular scheduled duty with regular pay in the event of death of the employee's brother-in-law, sister-in-law, aunt, uncle, grandparent, grandchild or spouse's grandparent.
- Employees are allowed up to four hours of bereavement leave to attend the funeral of a fellow regular employee or retiree of SGCA, provided such absence from duty will not interfere with normal operations of SGCA.

#### California Family Rights Act

California Family Rights Act (CFRA) provides eligible employees the opportunity to take unpaid, job-protected leave for certain specified reasons. The maximum amount of leave employees may use under this policy is twelve (12) weeks within a 12-month period. For more information regarding leave under this policy, employees should contact human resources.

#### Eligibility

To be eligible for CFRA leave, employees must meet all the following requirements:

- Have worked at least twelve (12) months for SGCA in the preceding seven years (limited exceptions apply to the seven-year requirement).
- Have worked at least 1,250 hours for SGCA over the twelve (12) months preceding the date the leave would commence.

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All periods of absence from work due to or necessitated by service in the uniformed services are counted as hours worked in determining eligibility.

### Conditions Triggering Leave

CFRA leave may be taken for any of the following reasons:

- To care for or bond with a newborn child.
- To care for or bond with a child placed with the employee and/or the employee's registered domestic partner for adoption or foster care.
- To care for an immediate family member (employee's spouse, parent, parents-in-law, registered domestic partner, child or registered domestic partner's child of any age, sibling, grandparent, or grandchild) with a serious health condition.
- Because of the employee's serious health condition that makes the employee unable to perform his or her job (except for pregnancy, which is covered under Pregnancy Disability Leave and does not run concurrently with CFRA).
- A qualifying military exigency related to the covered active duty or call to covered active duty of an employee's spouse, domestic partner, child (of any age) or parent in the United States armed forces, as specified in Section 3302.2 of the Unemployment Insurance Code.

### The 12-Month Measurement Period

SGCA measures the period of twelve (12) months in which leave is taken by as a "rolling twelve months," looking backward over the preceding 12 months to calculate how much family and medical leave time has been taken and therefore determine the amount of leave that is available.

### Definitions

A "serious health condition" is an illness, injury, impairment, or physical or mental condition that involves either an overnight stay in a medical care facility or continuing treatment by a health care provider, and either prevents the employee from performing the functions of his or her job or prevents the qualified family member from participating in school or other daily activities. Subject to certain conditions, the continuing-treatment requirement includes an incapacity of more than three full calendar days and two visits to a health care provider, or one visit to a health care provider and a continuing regimen of care; an incapacity caused by a chronic condition or permanent or long-term conditions; or absences due to multiple treatments. Other situations may also meet the definition of "continuing treatment."

### Intermittent or Reduced-Schedule Leave

Eligible employees may take CFRA leave in a single block of time, intermittently (in separate blocks of time), or by reducing the normal work schedule when medically necessary for the serious health condition of the employee or immediate family member. Intermittent leave to bond with a new child must be taken in two-week increments, with a shorter duration allowed on two occasions.

Employees who require intermittent or reduced-schedule leave must try to schedule their leave so that it will not unduly disrupt SGCA's operations. Intermittent leave is permitted in intervals of at least one hour or at the same intervals as provided in SGCA's [sick leave, vacation or paid-time-off] policy, whichever increments are smaller.

### Interaction with Paid Leave

Depending on the purpose of the leave request, employees may choose (or [Company Name] may require employees) to use accrued paid leave (such as sick leave, vacation, or paid time off) concurrently with some or all of the CFRA leave. To



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use paid leave concurrently with CFRA leave, eligible employees must comply with SGCA's normal procedures for the applicable paid-leave policy (e.g., call-in procedures, advance notice).

Employee paid-leave accruals (paid time off, vacation, sick leave) will continue while paid leave is used during periods of CFRA absence and in accordance with those individual policies.

Employee paid-leave accruals will not continue during unpaid periods of CFRA absence or when only disability payments are being received.

### Maintenance of Health Benefits

If employees and/or their families participate in SGCA's group health plan, SGCA will maintain coverage during CFRA leave on the same terms as if employees had continued to work. If applicable, employees must make arrangements to pay their share of health plan premiums while on unpaid leave. SGCA may recover premiums it paid to maintain health coverage or other benefits for employees and/or their families. Use of CFRA leave will not result in the loss of any employment benefit that accrued prior to the start of leave under this policy. Employees should consult the applicable plan document for information regarding eligibility, coverage, and benefits.

### Procedures

When seeking leave under this policy, employees must provide the following to Human Resources:

Thirty (30) days' notice of the need to take CFRA leave if the need for leave is foreseeable or notice as soon as practicable in the case of unforeseeable leave and in compliance with SGCA's normal call-in procedures, absent unusual circumstances.

Medical certification supporting the need for leave due to a serious health condition affecting the requesting employee or an immediate family member within fifteen (15) calendar days of SGCA's request for the certification (additional time may be permitted in some circumstances). Failure to do so may result in delay of the commencement of leave or denial of a leave request. Second or third medical opinions may also be required when allowed.

Periodic reports as deemed appropriate during the leave regarding the employee's status and intent to return to work. A return-to-work release before returning to work if the leave was due to the employee's serious health condition.

### Employer Responsibilities

To the extent required by law, SGCA will inform employees whether they are eligible for leave under CFRA. Should employees be eligible for CFRA leave, SGCA will provide them with a notice that specifies any additional information required, as well as their rights and responsibilities. SGCA will also inform employees if leave will be designated as CFRA-protected and, to the extent possible, note the amount of leave counted against employees' leave entitlement. If employees are not eligible for CFRA leave, SGCA will provide a reason for the ineligibility.

### Job Restoration

Upon returning from CFRA leave, employees will typically be restored to their original position or to an equivalent position with equivalent pay, benefits and other employment terms and conditions.

### Failure to Return After CFRA Leave

If an employee fails to return to work as scheduled after CFRA leave or if an employee exceeds the 12-week CFRA entitlement, the employee will be subject to SGCA's other applicable leave of absence, accommodation, and

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attendance policies. This may result in termination if the employee has no other SGCA-provided leave available that applies to the continued absence. Likewise, following the conclusion of the CFRA leave, SGCA's obligation to maintain the employee's group health plan benefits ends (subject to any applicable COBRA rights).

### New Parent Leave

Eligible employees can have up to 12 weeks of leave in a 12-month period for bonding with or caring for a new child. This includes newborn children of the parents or placement of a child in the home through adoption or foster care. Under the CFRA, employers must allow eligible employees to work a reduced schedule or intermittent schedule for the purpose of baby bonding. Under CFRA, employers who employ both parents must permit each parent to take 12 weeks off.

### Voting Leave

Under California law, employers have to provide employees with enough time to vote if the voter does not have enough time outside of working hours to vote. This generally provides for up to 2 hours of paid time off to vote, either at the beginning or end of the employee's shift (unless otherwise agreed to). If an employee intends to take time off to vote, the employee has to give the employer notice at least 3 days prior to the voting date.

### Jury Duty or Subpoena Leave

Employees are able to take leave to serve jury duty or act as a subpoenaed witness. An employer cannot discharge or discriminate against an employee for taking time off to serve jury duty or subpoena leave, as long as the employee gives the employer reasonable notice. Courts will typically provide proof of jury duty service if requested and SGCA is permitted to ask that you provide proof of your service with documentation including:

- The original subpoena
- The notice of jury duty service (jury summons)
- A note or notice provided by the court.
- Exempt employees are paid for jury duty
- Non Exempt employees are required to use unpaid leave or can use pto if they so choose

### Domestic Violence Victim Leave

Employees may take leave from work to obtain domestic violence protection. Eligible employees include a victim of domestic violence, sexual assault, or stalking. Employees who have been victims of domestic violence can take protected time off from work to obtain a temporary restraining order, restraining order, or other relief, to help ensure the health, safety, or welfare of the victim or the victim's child. Victims of domestic violence, sexual assault, or stalking are also protected for taking time off to seek medical attention, safety planning, psychological counseling, or to get domestic violence services.

### Crime Victims Leave

Under California law, employees are protected for crime victim leave. This includes victims' leave for judicial proceedings related to the crime. Leave for crime victims may include time off to appear in court to be heard at any proceeding, sentencing, or post-conviction release decision.

### Rights to Participate in School Activities Leave

California Labor Code entitles employees to take up to 40 hours off work each year for their children's school activities. The law applies to employers with 25 or more workers and to employees who have children in school grades K through 12. Employees may take leave to: Participate in activities of the school or licensed childcare provider of a child; find,

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enroll, or re-enroll a child in a school or with a licensed childcare provider; or address a “childcare provider or school emergency.”

Only 8 of the 40 hours may be used to find, enroll, or re-enroll a child.

#### Emergency Situations

A “childcare provider or school” means that an employee’s child is unable to remain in a school or with a childcare provider because:

- the school or childcare provider has requested that he or she be picked up.
- the child is exhibiting discipline or behavioral problems.
- there is a school closure or unexpected unavailability of a childcare provider, or
- there is a natural disaster.

#### Qualifying for Leave

To qualify for school activity leave, a person must be a “parent” and: work for an employer with 25 or more employees working at the same location; have a child of the age to attend kindergarten or grades 1 to 12; or is a licensed childcare provider.

A “parent” under the law includes a:

- parent
- legal guardian
- stepparent
- foster parent
- grandparent, or
- person standing in loco parentis to the child.

#### Notice Requirements

Parents are required to give notice to their employer if they intend to take leave. Employers are allowed to ask for proof that the employee took time off for school activity-related purposes.

#### Literacy Education Leave

California provides for allowing employees to take unpaid leave to participate in an adult literacy program. Employers must make reasonable accommodations to assist any employee with illiteracy problems who request participation in an adult literacy program. Literacy education leave is time off work granted to an adult employee who reveals that he or she has a problem with illiteracy. Illiteracy is the condition of being unable to, or have great difficulty with, reading and writing.

Time off from work as a result of illiteracy is granted by the Employee Literacy Assistance Act. The employee may take time off to learn to read if the below three conditions apply:

- The employee works for a private employer.
- The private employer regularly employs 25 or more employees.
- The employee is illiterate and discloses that illiteracy to his or her employer.

#### Employer Expectations

An employer is expected to:

- Make reasonable accommodations for any employee, who reveals a problem of illiteracy, and requests assistance in enrolling in an adult literacy education program.

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- Assistance includes but is not limited to: helping the employee locate literacy education programs, enrolling in literacy education programs, or arranging for a tutor or other provider of literacy education services to visit the employee's place of work.

### Drug/Alcohol Rehabilitation Leave

Employers with 25 or more employees shall provide reasonable accommodations (including leave) for employees who want to participate in alcohol or drug rehabilitation programs. Employers should also take reasonable efforts to keep this information private. Employers must provide reasonable accommodation that does not impose an undue hardship on the employer. However, employers can still refuse to hire or discharge an employee who is unable to perform his or her duties because of current drug or alcohol use.

### Kin Care

Under California's Kin Care leave law, employees can use up to half of their sick leave to care for a family member. Employees eligible for sick leave can use Kin Care to care for close relatives, including a child, parent, spouse, or registered domestic partner, sibling, grandparent, and grandchild. Kin Care is not limited to major illnesses. It can also apply to minor illnesses, like a cold or flu.

### Organ Donor/Bone Marrow Donor Leave

Under California law, employers must provide eligible employees up to 30 days in a 12-month period of paid leave to donate an organ to another person, and up to five days in a 12-month period of paid leave to donate bone marrow to another person. An additional unpaid leave of up to 30 business days in a 12-month period may be granted to an employee donating an organ.

### Eligibility

To be eligible, employees must have been employed with SGCA for 90 days immediately preceding the commencement of leave. Additionally, the SGCA may require written certification that the employee is a bone marrow or organ donor and that the procedure is medically necessary. Employees will be required to use up to five days of their accrued paid time off for leave under this policy to donate bone marrow, and up to two weeks of their accrued paid time off for leave to donate an organ. The paid time off will come from paid sick leave and paid vacation leave if there aren't sufficient days in the former.

### Procedures

Employees requesting leave under this policy should comply with the following requirements:

- Employees should request leave under this policy with as much advance notice as practicable.
- In support of their request for leave under this policy, employees should [complete a SGCA leave request form and] provide [their supervisors/human resources/other job title] with appropriate written certification that they are organ or bone marrow donors and that there is a medical necessity for the donation.
  - During leave under this policy SGCA will maintain coverage for employees and their family members who participate in the SGCA's group health plan on the same terms as if the employees had continued to work. If applicable, Employees should make arrangements to pay their share of health plan premiums while on leave. In some instances, the SGCA may recover premiums it paid to maintain health coverage or other benefits for employees and their families. Use of leave under this policy will not result in the loss of any employment benefit that accrued prior to the start of the leave.
- Employees should consult the applicable plan document for all information regarding eligibility, coverage and benefits.
- Upon returning from leave under this policy, employees will typically be restored to their positions, or to equivalent positions, with equivalent pay, benefits, and other employment terms and conditions.

#### Military and Reserve Duty Leave

An employee who is a member of the reserve corps of the U.S. Armed Forces, the National Guard or the National Militia may take a leave of up to 17 days per year while engaged in military duty.

#### Military Injury Leave

Under the FMLA, leave is available for a sick or injured military service member for employees who are the spouse, child, parent, or next of kin. Injured service member leave provides for up to 26 weeks of unpaid leave during a 12-month period. Meanwhile, CFRA makes leave available due to a qualifying exigency related to the covered active duty or call to covered active duty of an employee's spouse, domestic partner, child, or parent in the Armed Forces of the United States.

#### Military Spouse Leave

Under California's Military Spouse Leave Law, eligible employees who work 20 or more hours per week and the employer has 20 employees or more, can take military spouse leave. This provides for up to 10 days of unpaid leave while a military spouse is away on deployment.

#### Pregnancy Disability Leave

The California Code of Regulations allows employees disabled by pregnancy, childbirth or a related medical condition to take up to four months of protected PDL. A four-month leave, as defined in §7291.2l, means the number of days the employee would normally work within four calendar months (one third of a year equaling 17 1/3 weeks), if the leave is taken continuously, following the date the pregnancy disability leave begins. If an employee's schedule alternates from month to month, the monthly average of the hours worked over the four-month period prior to the beginning of the leave must be used to determine the employee's normal work month. Thus, the total amount of leave available will be based on a one-third year measurement of an employee's normal work schedule.

For example, a full-time employee who works 40 hours per week would be entitled to 693 hours of PDL based on 40 hours per week times 17 1/3 weeks. Similarly, an employee who normally works 20 hours per week would be entitled to 346.5 hours of PDL, whereas an employee who normally works 48 hours per week would be entitled to 832 hours of PDL. However, if an employer provides more leave time for other types of temporary disabilities, the same leave must be made available to women who are disabled due to pregnancy, childbirth or a related medical condition.

The California Code of Regulations further details pregnancy as a disability in §7291.2g: "A woman is disabled by pregnancy if, in the opinion of her health care provider, she is unable because of pregnancy to work at all or is unable to perform any one or more of the essential functions of her job or to perform these functions without undue risk to herself, the successful completion of her pregnancy, or to other persons."

The term "essential functions" is defined in California Government Code §12926, subdivision (f). These essential functions include needed time off for prenatal care, severe morning sickness, doctor-ordered bed rest, childbirth, recovery from childbirth and any related medical condition. Additionally, postnatal care, bed rest, gestational diabetes, pregnancy-induced hypertension, preeclampsia, postpartum depression, childbirth, loss or end of pregnancy and recovery from childbirth are examples of other medical conditions that could give rise to a leave of absence. With respect to breastfeeding, lactation, without medical complications, is not considered a disabling related medical condition entitling the employee to pregnancy disability leave, although it may require another reasonable accommodation.

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PDL does not provide for any time off for bonding time after the birth or placement of a child in foster care or adoption. Under PDL, if an employee has no complications with her pregnancy, she could be entitled to a PDL recovery period of approximately six weeks (or eight weeks depending on the type of delivery), as most doctors would deem this period to be disability related. In the case of an uncomplicated pregnancy, an employee's PDL would begin at approximately the time of her delivery. After exhausting all PDL entitlements, CFRA leave would begin.

### Unpaid Leave of Absence

In an effort to recognize the need of employees who require time off in addition to other types of leave, SGCA may consider an unpaid personal leave of absence without pay for up to a maximum of 30 days.

### Eligibility

All regular employees employed by SGCA for a minimum of 90 days are eligible to apply for an unpaid personal leave of absence. Job performance, absenteeism, and departmental requirements all will be taken into consideration before a request is approved. Approvals of the immediate supervisor, department director and human resources are required. Requests for unpaid personal leave may be denied or granted by the SGCA for any reason or no reason and are within the sole discretion of the SGCA. The SGCA reserves the right to terminate employment for any reason or no reason during the leave of absence.

### Employee

An eligible employee should submit a request in writing to his or her immediate supervisor. The requesting employee will be asked to acknowledge in writing his or her understanding that all requests for personal leaves are not granted.

### Supervisor

The immediate supervisor shall:

- Review the request in conjunction with the Director of the Human Resources taking workload scheduling and departmental requirements into consideration.
- Make a recommendation to and obtain a decision from the department director/manager.
- Submit the department-level decision to human resources for final approval.
- Return a decision to the employee as soon as feasible after receipt of the written request.

If the request is approved, the supervisor will submit a Change of Status form to human resources as soon as practicable. Once the employee returns, the supervisor should complete a Change of Status form returning the employee to active status and submit to human resources.

### Return to Work/Extension of leave

An employee is required to return from the unpaid personal leave on the originally scheduled return date. If the employee is unable to return, he or she must request an extension of the leave in writing. If SGCA declines to extend the leave, the employee must then return to work on the originally scheduled return date or be considered to have voluntarily resigned from his or her employment. Extensions of leave will be considered on a case-by-case basis.

### Civil Air Patrol Leave

Private and public employers in the state of California with more than 15 employees must provide at least 10 days per calendar year of unpaid Civil Air Patrol leave to an employee responding to an emergency operational mission of the California Wing of the Civil Air Patrol. Civil Air Patrol leave for a single emergency operational mission cannot exceed a

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period of more than three days, unless an extension of time has been granted by the governmental entity that authorized the emergency operational mission and the extension of the leave is approved by the employer.

### Volunteer Civil Service/Emergency Responder Leave

Employers must provide unpaid time off to employees who are required to perform emergency duty as volunteer firefighters, reserve peace officers or emergency rescue personnel.

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## SECTION 8 - INSURANCE BENEFITS

### Medical, Dental, & Vision Insurance

Full-time employees are entitled to insurance benefits offered by SGCA. These insurance benefits will include medical, dental, and vision. SGCA will set a defined contribution towards the employee's insurance premiums that are sponsored by SGCA. This amount will be determined on an annual basis. The employee's portion of the monthly premiums will be deducted from the employee's paycheck on a pre-tax basis. If medical or dental insurance premium rates increase, employees may be required to contribute to the cost of the increase to retain coverage. Unless otherwise mandated by law, employees on a leave of absence may be responsible for selecting continuing health coverage and paying the premium for such coverage through COBRA. If you have any benefit related questions while on a leave of absence, please contact Human Resources.

### Cash-In-Lieu

Conditional opt-out: SGCA employees, who have alternative medical coverage through a group plan, may opt to waive their medical benefit. The cash value of this option may vary from year-to-year and is pro-rated for full time employees hired after July 1 of each work year. Cash-In-Lieu is not offered to part-time employees. Employees must provide proof of group medical insurance in the form of a letter from the employer providing alternative group coverage within 30 days of enrollment. Privately purchased insurance, Medicare and Medi-Cal will not serve as proof of alternative coverage.

### Life Insurance

Full-time employees will also be covered under an insurance policy that includes Life Insurance at no cost to the full-time employee. Additional voluntary insurance plans will be offered through SGCA that will be the employee's responsibility to purchase and pay for.

### Cobra Benefits

The Federal Consolidated Budget Reconciliation Act (COBRA) gives employees and their qualified beneficiaries the opportunity to continue health insurance coverage under SGCA's health plan when a "qualifying event" would normally result in the loss of eligibility. Some common qualifying events are resignation, termination of employment, or death of an employee, a reduction in an employee's hours or leave of absence, divorce or legal separation, and a dependent child no longer meeting eligibility requirements. Under COBRA, the employee or beneficiary pays the full cost of coverage at SGCA group rates plus an administration fee. SGCA or our carrier provides each eligible employee with a written notice describing rights granted under COBRA when the employee becomes eligible for coverage under SGCA's health insurance plan. The notice contains important information about the employee's rights and obligations.

### Social Security/Medicare

When you retire, or if you become disabled, you may receive a pension based on earnings from this job. If you do, and you are also entitled to a benefit from Social Security based on either your own work or the work of your spouse, or former spouse, your pension may affect the amount of the Social Security benefit you receive. Your Medicare benefits, however, will not be affected. SGCA withholds income tax from all employees' earnings and, if

elected, participates in FICA (Social Security), for temporary employees and Medicare withholding and matching programs as required by law.

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##### State Disability Insurance (Wage Supplement)

All employees are enrolled in California State Disability Insurance (SDI), which is a partial wage replacement insurance plan for California workers. Employees may be eligible for SDI when they are ill or have non-work related injuries, or may be eligible for work related injuries if they are receiving workers' compensation at a weekly rate less than the SDI rate. Specific rules and regulations relating to SDI eligibility are available from Human Resources.

##### Paid Family Leave (Wage Supplement)

Under California law, eligible employees may participate in the Paid Family Leave ("PFL") program, which is part of the state's unemployment compensation disability insurance program. The PFL program is funded entirely through worker contributions to the State Disability Insurance program. The PFL program provides up to eight weeks of partial wage replacement benefits to employees who take time off to care for a seriously ill or injured child, spouse, parent, registered domestic partner, siblings, grandparents, grandchildren, or parents-in-law or to bond with a new child (birth, foster care, adoption) The PFL program does not provide job protection or reinstatement rights. It is a wage supplement provided concurrently while an employee takes an eligible leave of absence under SGCA policy and applicable law.

The program will be administered in a manner consistent with California law. For more information regarding this program, you may contact Human Resources.

##### Worker's Compensation Insurance

Eligible employees are entitled to workers' compensation insurance benefits when suffering from an occupational illness or injury. This benefit is provided at no cost to the employee. In the event of an occupational injury or illness (as defined under Workers' Compensation Law) an employee may be covered by workers' compensation insurance instead of group insurance. If an employee should become injured or in any way disabled on the job, he or she must report the injury immediately to his or her supervisor. It is a felony to file a fraudulent or false workers' compensation claim.



I have received my copy of the Sequoia Grove Charter Alliance Employee Handbook.

The employee handbook describes important information about the Sequoia Grove Charter Alliance, and I understand that I should consult Human Resources regarding any questions or issues not addressed in the employee handbook. I have entered my employment relationship with Sequoia Grove Charter Alliance voluntarily and acknowledge that there is no specified length of employment. Accordingly, either I or Sequoia Grove Charter Alliance may terminate the relationship at will, with or without cause, at any time, so long as there is no violation of applicable federal or state law.

I understand and agree that, other than the Chief Executive Director or the Governing Board of Sequoia Grove Charter Alliance, no manager, supervisor, or representative of Sequoia Grove Charter Alliance has any authority to enter into any agreement for employment other than at-will; only the Chief Executive Director of the Sequoia Grove Charter Alliance has the authority to make any such agreement and then only in writing signed by the Chief Executive Director of Sequoia Grove Charter Alliance.

This manual and the policies and procedures contained herein supersede any and all prior practices, oral or written representations, or statements regarding the terms and conditions of your employment with Sequoia Grove Charter Alliance. By distributing this handbook, the Sequoia Grove Charter Alliance expressly revoked any and all previous policies and procedures which are inconsistent with those contained herein.

I understand that, except for employment at-will status, any and all policies and practices may be changed at any time by Sequoia Grove Charter Alliance. Sequoia Grove Charter Alliance. Sequoia Grove Charter Alliance also reserves the right to change my hours, wages and working conditions at any time. All such changes will be communicated through official notices, and I understand that revised information may supersede, modify, or eliminate existing policies. Only the Chief Executive Director of the Sequoia Grove Charter Alliance has the ability to adopt any revisions to the policies in this handbook.

I understand and agree that nothing in the Employee Handbook creates, or is intended to create, a promise or representation of continued employment and that employment at Sequoia Grove Charter Alliance is employment at-will, which may be terminated at the will of either Sequoia Grove Charter Alliance or myself. Furthermore, I acknowledge that this handbook is neither a contract of employment nor a legal document. I understand and agree that employment and compensation may be terminated with or without cause and with or without notice at any time by Sequoia Grove Charter Alliance or myself.

I have received the handbook, and I understand that it is my responsibility to read and comply with the policies contained in this handbook and any revisions made to it.

Employee's Name (Print) \_\_\_\_\_

Employee's Signature \_\_\_\_\_

Date:\_\_\_\_\_

## Binding Arbitration/Mediation Agreement

Dear (Print Employee Name): \_\_\_\_\_

Although Sequoia Grove Charter Alliance hopes that employment disputes with its employees will not occur, Sequoia Grove Charter Alliance believes that when these disputes do arise, it is in the mutual interest of all concerned to handle them promptly and with a minimum of disturbance to the operations of Sequoia Grove's services and the lives of its employees.

Accordingly, to provide for more expeditious resolution of certain employment-related disputes that may arise between Sequoia Grove Charter Alliance and its employees, Sequoia Grove Charter Alliance has instituted a mediation and binding arbitration procedure (The Sequoia Grove Mediation and Arbitration Procedure for all employees). Under the Procedure, certain disputes that may arise from your employment with Sequoia Grove Charter Alliance or the termination of your employment must (after appropriate attempts to resolve your dispute internally through Sequoia Grove Charter Alliance channels) be submitted for resolution by non-binding mediation and, if necessary, mandatory binding arbitration.

In agreeing to submit certain employment disputes for resolution by private mediation and (if necessary) binding arbitration, you acknowledge that this Agreement is given in exchange for rights to which you are not otherwise entitled--namely, your employment as an Sequoia Grove Charter Alliance employee and the more expeditious resolution of employment disputes. In exchange for your agreement to submit these disputes to mediation and (if necessary) binding arbitration, Sequoia Grove Charter Alliance likewise agrees to the use of mediation and arbitration as the exclusive forum for resolving employment disputes covered by this Agreement.

Hence, the parties shall be precluded from bringing or raising in court or another forum any dispute that was or could have been brought or raised under the procedures set forth in this Agreement.

### Mediation and Binding Arbitration Procedure

1. As a condition of your employment at Sequoia Grove Charter Alliance, you agree that any controversy or claim arising out of or relating to your employment relationship with Sequoia Grove Charter Alliance, or, the termination of that relationship, except for any matters excluded from inclusion by California Law, must be submitted for non-binding mediation before a third-party neutral and (if necessary) for final and binding resolution by a private and impartial arbitrator, to be jointly selected by you and Sequoia Grove Charter Alliance.

a. Claims Covered: This agreement to submit to mediation and (if necessary) arbitration:

i. Covers any dispute concerning the arbitrability of any such controversy or claim; and

ii. Includes, but is not limited to, any claim that could be asserted in court or before an administrative agency or claims for which the employee has an alleged cause of action, including without limitation claims for breach of any contract or covenant (express or implied); tort claims.

iii. All those claims are made against Sequoia Grove Charter Alliance, any of its subsidiary or affiliated entities or its individual officers or directors (in an official or personal capacity).

b. Claims Not Covered: Claims covered by this Agreement do not include:

i. A claim for workers' compensation benefits;

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ii. A claim for unemployment compensation benefits;

iii. A claim under the National Labor Relations Act (NLRA), as amended;

iv. A claim by Sequoia Grove Charter Alliance for injunctive or other equitable relief, including without limitation claims for unfair competition and the use or unauthorized disclosure of trade secrets or confidential information, for which Sequoia Grove Charter Alliance may seek and obtain relief from a court of competent jurisdiction; and

v. A claim based upon Sequoia Grove Charter Alliance's current (successor or future) employee benefits and/or welfare plans that contain an appeal procedure or other procedure for the resolution of disputes under the plan.

c. Internal Efforts: As a prerequisite for submitting an employment dispute to mediation and, if necessary, arbitration, both you and Sequoia Grove Charter Alliance agree to make good faith efforts at resolving any dispute internally on an informal basis through Sequoia Grove Charter Alliance management channels appropriate to that particular dispute. [Insert language specifying contact point, such as the human resources official or business executive, for resolving disputes informally.] Only when those internal efforts fail may an employment dispute be submitted to mediation and (if necessary) final and binding arbitration under the terms of the Procedure.

d. Nonbinding Mediation: If efforts at informal resolution fail, disputes arising under this Agreement must first be submitted for non-binding mediation before a neutral third party. Mediation is an informal process where the parties to a dispute meet in an attempt to reach a voluntary resolution, using the third party as a facilitator. Mediation shall be conducted and administered by [the American Arbitration Association (AAA) under its Employment Mediation Rules, which are incorporated into this Procedure by reference.

e. Binding Arbitration: If a covered dispute remains unresolved at the conclusion of the mediation process, either party may submit the dispute for resolution by final binding confidential arbitration under the Procedure. The arbitration will be conducted under the Employment Dispute Resolution Rules of the AAA, with the additional provision that the procedure shall be conducted on a confidential basis. These Rules, incorporated by reference into this Procedure, include (but are not limited to) the procedures for the joint selection of an impartial arbitrator and for the hearing of evidence before the arbitrator. The arbitrator shall have the authority to allow for appropriate discovery and exchange of information before a hearing, including, but not limited to, production of documents, information requests, depositions and subpoenas. A copy of the complete AAA Employment Dispute Resolution Rules may be obtained from the Human Resources Department.

i. Any conflict between the rules and procedures set forth in the AAA rules and those set forth in this Agreement shall be resolved in favor of those in this Agreement.

ii. The burden of proof at an arbitration shall at all times be on the party seeking relief.

iii. In reaching a decision, the arbitrator shall apply the governing substantive law applicable to the claims, causes of action and defenses asserted by the parties as applicable in California. The arbitrator shall have the power to award all remedies that could be awarded by a court or administrative agency in accordance with the governing and applicable substantive law, including, without limitation, Title VII, the Age Discrimination in Employment Act, the Family and Medical Leave Act and other applicable civil rights and employment laws.

f. Time Limits and Procedures: The aggrieved party must give written notice of any claim to the other party within six month's time after the event/s giving rise to the dispute occur. The written notice shall describe the nature of all claims asserted and the facts upon which those claims are based and shall be mailed to the other party by certified or registered mail, return receipt requested. Any such notice shall be mailed to the attention of the Sequoia Grove Charter Alliance's Human Resources Department at 8950 Cal Center Dr. Bldg. One, Suite 110, Sacramento, CA. 95826.

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i. Any mediation or arbitration conducted under this Agreement shall take place in [specify location/venue] unless an alternative location is chosen by the mutual agreement of the parties. The arbitrator shall render a decision and award within 30 days after the close of the arbitration hearing or at any later time on which the parties may agree. The award shall be in writing and signed and dated by the arbitrator and shall contain express findings of fact and the basis for the award.

ii. The parties agree that Sequoia Grove Charter Alliance will pay the AAA administrative fees and the arbitrator's fees and expenses. All other costs and expenses associated with the arbitration, including, without limitation, each party's respective attorneys' fees, shall be borne by the party incurring the expense.

iii. Judgment upon the award rendered by the arbitrator may be entered in any court having jurisdiction. The award may be vacated or modified only on the grounds specified in the U.S. Arbitration Act or other applicable law.

g. No Retaliation/Employment At-Will:

i. Under no circumstances will a Sequoia Grove Charter Alliance employee be retaliated against in any way for invoking the procedure in good faith to seek the resolution of a dispute. Sequoia Grove Charter Alliance managers or supervisors who engage in such retaliation will be subject to discipline under the appropriate Sequoia Grove Charter Alliance disciplinary procedures.

ii. The Sequoia Grove Charter Alliance Arbitration and Mediation Procedure does not in any way alter the at-will employment status of Sequoia Grove Charter Alliance employees. Sequoia Grove Charter Alliance and its employees are always free to terminate the employment relationship at any time for any lawful reason and employment is not for any specific or definite duration.

h. Severability: In the event any portion of this agreement is found to be unenforceable or illegal, it can be severed, and the other provisions will remain in full force and effect.

2. This Agreement sets forth the complete agreement of the parties on the subject of mediation and arbitration of the covered claims defined above and supersedes any prior or contemporaneous oral or written understanding on these subjects. No party is relying on any representations, oral or written, on the subject or the effect, enforceability or meaning of this agreement, except as specifically set forth in this procedure.

By providing your signature below, you indicate your agreement to the terms set forth above. By the provision of the signature of the Sequoia Grove Charter Alliance Official named below, Sequoia Grove Charter Alliance indicates its agreement, as well, to the terms set forth in this Procedure. Both parties understand that by agreeing to the terms in this Procedure, both are giving up any constitutional or statutory right they may possess to have covered claims decided in a court of law before a judge or a jury.

Agreed to and acknowledged:

Employee \_\_\_\_\_

Date: \_\_\_\_\_

Sequoia Grove Charter Alliance Representative: \_\_\_\_\_

Date: \_\_\_\_\_

