



SGCA Regular Board Meeting Minutes December 19, 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

B. Janeal Cimino called the meeting to order at 6:32 PM.

C. Approval of the Agenda

Gloria Maxwell made a motion to approve the Agenda.

Rose Faramarzi-Rad 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 November 14, 2024

Gloria Maxwell motioned to approve the November 14, 2024 minutes.

Glad Donahue seconded the motion.

Rollcall vote was taken. The motion passed unanimously.

II. Directors Update - Desiree Miller

Desiree Miller gave a short update to the board about the following:



SGCA Regular Board Meeting Minutes December 19, 2024

- The lending library is all caught up on orders.
- They are moving forward with the Brivo and security camera install after winter break.
- Holly Jolly Week at the resource center was a huge success.
- Lastly, she shared that the Director Updates will be smaller moving forward due to the new size of the CSO and also the settling of things now that the transition of items back over to the schools is complete.

III. Finances:

A. Financial Training - Creative Back Office

Matt Butler and Cory Cavanah from Creative Back Office presented to the board the financial training.

Matt Butler shared that Sequoia Grove is different from a Charter School and the unique structure. Sequoia Grove has fixed income, no financial reporting, no audit deadline requirements, but does have audits. While Charter Schools have variable income, 1st interim and 2nd interim budgets approvals, and unaudited actual approvals.

Cory Cavanah expanded on this topic and shared with the board some of the detailed reporting that is required of charter schools but does not apply to Sequoia Grove.

Matt Buler continued to explain that the CSO also provides support for the schools with larger purchases of items that are then billed back to the school. This allows the schools to get a better deal because it can be done in larger numbers. This is why there are large checks that are cut from Sequoia Grove's account for things like health benefits, zoom, and other items.

Matt Butler showed the invoices that are sent to the schools on a monthly basis for the Sequoia Grove. Janeal Cimino asked about the calculation for the amounts on the invoices and how they are calculated, and if it is calculated based on attendance.. Matt shared that previously the invoice amount was based on a percentage of the school's budget . Now it is based on the actual costs of items such as technology, leases, and the CSO staff. Janeal Cimino asked for clarity on why the schools have different amounts if it is no longer based on a percentage. Cory



SGCA Regular Board Meeting Minutes December 19, 2024

Cavanah clarified that the costs of these items can fluctuate throughout the year and from school to school.

Matt Butler presented an example of the Sutter Health bill that is then billed back to the member schools. He described the process that they go through to bill back those bills to the schools, and that this is a big portion of the work that is done by Sequoia Grove.

Gloria Maxwell asked for clarity on how often the schools pay the CSO. Matt explained that the schools make payments to the CSO weekly. This is necessary because there are a lot of invoices that come and go throughout the month, and so monthly would not be fast enough. Gloria asked if each school has a financial person who oversees the payments to the CSO. Matt shared that there is a team at the schools but that team is overseen by Dr. Fernandez.

Matt Butler continued to talk through the 2022-2023 audit as part of the training and what Board Members should look at with the audit report that is coming. The CSO received the 2022-2023 audit in March of 2024, and it is looking like it would be a similar timeline for the 2023-2024 school year.

Cory Cavanah explained that an audit is not just a financial audit. It looks through the organization as a whole including governance items such as board meeting agendas, packets etc. It looks at the fiscal policies and procedures and are those policies and procedures being presented to the board, approved, and followed through. They comb through the financial reporting documents and will ask for proof on selected transactions to make sure there was an invoice and appropriate procedures being followed.

Cory focused on the Statement of Financial Position that shared the assets versus the liabilities of the organization. He explained that the CSO net assets are all unrestricted. He then focused on the Note II - Related Party Transactions. Cory explained that we have this note listed in the audit because the CSO relationship with the schools is a related party relationship. The CSO supports only the member schools. Lastly, he focused on the Note I3 - Going Concern. Cory explained that the auditor is sharing with the board through this note that a one year contract is not necessarily a long term sustainable model. However, that is what the CSO structure has been. Janeal Cimino wanted to clarify about Note I3 because the CSOs purpose



SGCA Regular Board Meeting Minutes December 19, 2024

is not to make a profit, but to provide a service to the schools.

Matt Butler went on to explain the LCFF calculator that the schools are required to use when calculating their funding based on the schools average daily attendance.

Janeal Cimino wanted to follow-up on the general liability insurance and if that cost is going to go down or not. Desiree Miller shared that she has been working with Gallagher Insurance and that they are waiting on the 2023-2024 audit and those numbers will then be recalculated. Matt Butler shared that there was already a credit that came back. Desiree Miller clarified that it came back from Inland Marine due to removing the computer storage.

B. Discussion and Potential Action on the Mid-Year Budget Revision- Creative Back Office

Matt Butler presented the Mid-Year Budget Revision. He shared that there is now a net change of \$252,531 from the adopted budget in June of 2024. This increase is being used to cover the 6% on-time COLA payments. Matt Butler explained that the first installment is scheduled to go out in the next December pay period.

Matt Butler continued to explain to the board that there are a few things the board should be looking at each month. He started drawing the board's attention to the Workers Compensation line item of the budget to explain how Creative Back Office helps track the financial status of each line item throughout the year to make sure things are being spent throughout the year. He shared that the cashflow should always match the balance sheet.

Janeal Cimino asked about the Professional Property Services line and the various payments that are being made to Dani Tal. Desiree Miller shared that these payments have to do with the leases and there are some catch-up payments in this month's check registry.

Matt wrapped up by stating that the mid-year services agreement review with the schools was very positive. They have been working to finalize what costs should be in the CSO.

Gloria Maxwell motioned to approve the Mid-Year Budget Revision.
Rose Faramarzi-Rad seconded the motion.



SGCA Regular Board Meeting Minutes December 19, 2024

Rollcall vote was taken. The motion passed unanimously.

C. Update on Unaudited Actuals – Creative Back Office

Matt Butler shared that the audit is looking to come back in the next few months. Last year, it came in March but we are hoping that it could be here by February. He also reminded the board that Sequoia Grove does not have the unaudited actual reporting requirements that the schools do, and the auditor is most likely prioritizing the school's audits due to that fact.

IV. Operations

A. Discussion and Potential Action on the Employee Handbook

Desiree Mille presented the changes to the Employee Handbook. She shared there were some updates made to the PTO and Sick Time policy. Desiree explained there was some confusion. She shared that the changes would front load the PTO and Sick time to employees who started on July 1st. Any employees who started after July 1st would have a prorated balance. These changes were made to align with the policies of the school. It included the changes to the roll-over of sick leave.

Desiree Miller shared that the plan is to do a deep dive in the spring to make sure that everything is streamlined and cleaned up in the handbook. The current employee handbook has been patched together over the years, but needs to be reexamined.

Gloria Maxwell asked if sick leave rolls over for teachers at the school. Desiree Miller did not believe so. Gloria Maxwell shared that this is something that does happen in school districts.

Gloria Maxwell asked about people who get extremely sick with something such as cancer. She is wondering about sick leave not rolling over could create a challenge for people. Julie Haycock-Cavender shared that the schools could better answer that question. In addition, there is a practice in place where people can donate their sick time to other employees.



SGCA Regular Board Meeting Minutes December 19, 2024

Bob McGuire motioned to approve the revision to the employee handbook as presented.

Glad Donahue seconded the motion.

Rollcall vote was taken. The motion passed unanimously.

V. Governance:

A. Discussion and Potential Action on the CSO Reporting Out to Member Schools

Julie Haycock-Cavender shared that the CSO board reports out to the school boards about how things are going at the CSO. Previously, the board members were given some talking points / shared reports that they took to their individual school board.

Janeal Cimino asked if they could do their report via zoom. Julie Haycock shared that the school meetings were taking place in person, but there was a zoom portion of the meeting that the CSO board members could participate in via zoom.

Glad Donahue shared that she thought it would be best for the board members to make a presentation to their board.

Rose shared that she is not able to attend her school boards meeting, and wanted to know if their school board presidents could instead come to the CSO meeting.

Julie Haycock shared that the practice has been for the CSO to report to the school boards.

Bob McGuire asked if there could be a presentation that was made for consistency. Julie Haycock Cavender shared that yes that is something that Julie and Desiree could help with. Bob McGuire shared that possibly attending quarterly could spread out the responsibility.

Janeal Cimino expressed the consistent message to all the boards as being very important and having a presentation would be important. Janeal also expressed that with the restructure there may not be a lot of information to present on a quarterly basis.

Gloria Maxwell asked for clarity on the representation for the school. Bryanna Brossman clarified that there are two representatives for Feather River, two representatives for Clarksville, and one representative for Lake View.



SGCA Regular Board Meeting Minutes December 19, 2024

Janeal Cimino suggested that the representatives for each school should reach out to their individual board presidents to ask about how often they would like to present.

Bob McGuire asked if other board members received the communication from Darcy Belleza about attending and presenting at the school board meetings. The board members confirmed that they have received this communication.

The board shared that with the recent changes to the organization, the Board Members would reach out to their individual school boards to seek clarification on the desire of the school boards and what they would like from the CSO board members about attendance and presentations.

Julie Haycock shared that she could also get clarification from the school leadership about what they are also looking for with presentations from the CSO.

The item was tabled until Julie Haycock and Desiree Miller are able to speak to the school leadership team to seek clarification.

B. Discussion and Potential Action on January Board Meeting

It was shared that there does nothing currently on the agenda for the January meeting, especially as the audit will most likely not be in until February or March. The Board was in favor of cancelling the January meeting if there were no agenda items for the meeting.

VI. Closing Items

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

Janeal Cimino asked if they could receive an email about the tabled agenda item.

B. Announcement of Next Regular Scheduled Board Meeting

Janeal Cimino announced that the next regular scheduled board meeting will be held on February 20, 2025 at 6:30pm due to the board's agreement to cancel the January meeting.

C. Adjourn Meeting

Gloria Maxwell motioned to adjourn the meeting at 8:09 pm.



**SGCA Regular Board Meeting Minutes
December 19, 2024**

Glad Donahue seconded the motion.
Rollcall vote was taken. The motion passed unanimously.

Noted by:

A handwritten signature in black ink that reads "Glad Donahue".

[Glad Donahue \(Feb 21, 2025 16:06 AST\)](#)

Board Secretary


12-19-24 SGCA Regular Board Meeting Minutes.docx

Final Audit Report


2025-02-21

| | |
|-----------------|--|
| Created: | 2025-02-21 |
| By: | Bryanna Brossman (bryanna.brossman@sequoiagrove.org) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAANVs4-IrLwIpbUxAQhvsioRXcFgvCpZZ |


"12-19-24 SGCA Regular Board Meeting Minutes.docx" History

 Document created by Bryanna Brossman (bryanna.brossman@sequoiagrove.org)

2025-02-21 - 2:14:54 PM GMT

 Document emailed to g.donahue.board@sequoiagrove.org for signature


2025-02-21 - 2:15:15 PM GMT

 Email viewed by g.donahue.board@sequoiagrove.org

2025-02-21 - 8:04:56 PM GMT

 Signer g.donahue.board@sequoiagrove.org entered name at signing as Glad Donahue

2025-02-21 - 8:06:13 PM GMT

 Document e-signed by Glad Donahue (g.donahue.board@sequoiagrove.org)

Signature Date: 2025-02-21 - 8:06:15 PM GMT - Time Source: server

 Agreement completed.

2025-02-21 - 8:06:15 PM GMT