"Providing a strong educational foundation to all students who are in need of direction and support in learning English and finding their way in a new culture."

GOVERNING BOARD AGENDA- Regular Board Meeting

Meeting of Friday, November 13, 2026 at 5:30PM

5465 El Cajon Blvd., San Diego, CA 92115 (Library)

Mission: Iftin Charter School provides students in grades TK-8 an academically rigorous, common core aligned curriculum, supplemented with a technology intensive program in a student centered, safe and caring learning environment. ICS addresses the needs of a diverse group of students, their families and communities by building on the strengths of the students' cultural heritage and life experiences. ICS students are educated and enlightened to become successful, lifelong learners and valuable members of the global community.

Approval of Agenda: Faisal Ali

WELCOME GUESTS / CALL TO ORDER 5:30PM

Roll Call

Faisal Ali	President
Mulki Hersi	Treasurer
Dr. Joseph Johnson	Member
Ibrahim Hassan	Member
Rashid Mursal	Member
Omar Aden	Member

PUBLIC COMMENT

PUBLIC COMMENT— Anyone wishing to address the Board on agenda, non–agenda, and/or Closed Session items may do so. Individual speakers will be limited to three (3) minutes. Total public input on any one subject may be limited to fifteen (15) minutes, and may be extended at the discretion of the Board Chairperson. Comments on an agenda item may be taken when the agenda item is discussed by the Board. Comments on non–agenda items will be heard before the Consent Motion.

Consent Items

A) Approve meeting minutes of 9/25/26

Discussion Items

A) CEO Report

B) Monthly Financial Board Report

C) Fiscal Policy update

D) Employee Handbook update

E) Job Descriptions update

- Administrative Assistant
- Behavior Interventionist
- Character Education Teacher (Elective)
- Chief Executive Officer
- Dean of Students
- Director of School Culture and Climate
- Discipline Coordinator
- Grounds & Building Caretaker
- Guidance Aide
- Health Technician
- Human Resource Specialist
- IT Assistant
- Instructional Aide
- Instructional Leader
- Math Interventionist
- Operations Manager
- Parent Liaison
- School Clerk
- School Counselor
- School Psychologist
- School Supervision Aide
- School Teacher
- Security
- Special Education Specialist / Case Manager
- Student Success Specialist
- Technology Coordinator

Action Items

A) Approve Fiscal Policy

B) Approve Employee Handbook

C) Approve Job Descriptions

- Administrative Assistant
- Behavior Interventionist
- Character Education Teacher (Elective)
- Chief Executive Officer
- Dean of Students
- Director of School Culture and Climate
- Discipline Coordinator
- Grounds & Building Caretaker
- Guidance Aide
- Health Technician
- Human Resource Specialist
- IT Assistant
- Instructional Aide
- Instructional Leader
- Math Interventionist
- Operations Manager
- Parent Liaison
- School Clerk
- School Counselor
- School Psychologist
- School Supervision Aide
- School Teacher
- Security
- Special Education Specialist / Case Manager
- Student Success Specialist
- Technology Coordinator

Closed Session

None

Report to Open Session

Reportable Action:

Advanced Planning

The next regularly scheduled Governing Board Meeting is December 11, 2026 at 5:30pm

ADJOURN

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Office of Iftin Charter School at (619)265-2411. Notification of 48 hours prior to the meeting will enable the School to make reasonable arrangements to ensure accessibility to that meeting (28 CFR 35.102.35.104) If you would like to request any attachments or other public documents, contact Abdi Mohamud at: Mohamud@iftincharter.net

GOVERNING BOARD MINUTES – Regular Board Meeting

Meeting of Friday, September 25, 2026 at 5:30PM

5465 El Cajon Blvd., San Diego, CA 92115 (Library)

"Providing a strong educational foundation to all students who are in need of direction and support in learning English and finding their way in a new culture."

Mission: Iftin Charter School provides students in grades TK-8 an academically rigorous, common core aligned curriculum, supplemented with a technology intensive program in a student centered, safe and caring learning environment. ICS addresses the needs of a diverse group of students, their families and communities by building on the strengths of the students' cultural heritage and life experiences. ICS students are educated and enlightened to become successful, lifelong learners and valuable members of the global community.

Approval of Agenda: Faisal Ali

WELCOME GUESTS / CALL TO ORDER 5:30 AM

1. CALL TO ORDERs

Board President Faisal Ali called the meeting to order at 5:30 PM.

2. ROLL CALL

Present:

- Faisal Ali – President
- Rahmo Abdi – Secretary
- Mulki Hersi – Treasurer
- Dr. Joseph Johnson – Member
- Ibrahim Hassan – Member
- Rashid Mursal – Member
- Omar Aden-Member

Absent:

- Dr. Joseph Johnson

A quorum was established.

PUBLIC COMMENT

No public comments were presented.

GOVERNING BOARD MINUTES – Regular Board Meeting

CONSENT ITEMS

The Board considered the minutes of the July 10, 2026 and July 31, 2026 regular meetings.
Record of action: Vote: Ayes 6; Noes 0; Abstentions n/a Absent Dr. Johnson
Outcome: Approved

DISCUSSION ITEMS

A) CEO Report

The CEO provided updates on school operations, community partnerships, facilities planning, and instructional programs. Highlights included visits from San Diego County Board of Education Trustee Guadalupe Gonzalez and District Superintendent Dr. Fabiola, during which school programs, instructional practices, and facilities needs were discussed. Trustee Gonzalez commended the school's community-centered environment. The CEO also reported on discussions regarding additional parking, traffic congestion, and the need for adequate physical education and recess space during the upcoming campus modernization project. Preliminary construction is anticipated to begin in summer 2027, with phased improvements extending through approximately summer 2030, subject to required approvals.

The CEO further highlighted continued efforts to strengthen teaching and learning through weekly Professional Learning Communities (PLCs), professional development, classroom observations, mentoring, and individualized teacher support. Students continue to receive targeted academic interventions, English Language Development, Special Education services, and expanded learning opportunities. The CEO reaffirmed the school's commitment to academic excellence, student achievement, staff development, strong community partnerships, and continuous improvement.

B) Brown Act and Conflict of Interest Training

The Governing Board received training on the Ralph M. Brown Act and Conflict of Interest requirements, presented by Merrick A. Wadsworth, Partner at Procopio, Cory, Hargreaves & Savitch LLP. The training covered California's open meeting laws, including public notice and agenda posting requirements, public participation, permissible closed sessions, teleconferencing procedures, and restrictions on serial meetings and communications outside properly noticed meetings. The presentation also addressed Board governance responsibilities, executive compensation procedures, meeting minutes documentation, and conflict of interest regulations under the California Corporations Code, Political Reform Act, and Government Code Section 1090. Emphasis was placed on financial disclosure requirements, recusal obligations, avoidance of self-dealing, and maintaining transparency, accountability, and ethical decision-making in school governance.

C) Armed Security

The Board had before it an administration-prepared campus safety review addressing the potential benefits and risks of armed security, student and family experience, liability and insurance, cost, and layered security alternatives. The review recommended completing a threat and vulnerability assessment, comparing armed and unarmed proposals, obtaining legal and insurance guidance, and collecting stakeholder input before considering a permanent armed-security agreement.

D) Board Member Term Re-Elections

The Board considered the proposed re-election of members Ibrahim Hassan and Rashid Mursal for the two-year terms specified in the action items below.

ACTION ITEMS

A) Re-Election of Ibrahim Hassan

The Board considered re-electing Ibrahim Hassan for a two-year term beginning November 1, 2025 and ending October 31, 2027.

Motion: Omar Aden
Second: Mulki Hersi

Vote

- Ayes – 6
- Nays – 0
- Abstentions – 0
- Absent- 1

Motion carried.

B. Re-Election of Rashid Mursal

The Board considered re-electing Rashid Mursal for a two-year term beginning April 22, 2026 and ending April 21, 2028.

Motion: Ibrahim Hassan
Second: Omar Aden

Vote

- Ayes – 6
- Nays – 0
- Abstentions – 0
- Absent-1

Motion carried.

CLOSED SESSION
There were no closed-session items.

REPORT TO OPEN SESSION

None

ADVANCED PLANNING

The next regularly scheduled Governing Board Meeting will be held on Friday, October 30, 2026 at 5:30 PM.

ADJOURNMENT

The meeting was adjourned at 8:15 PM.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Office of Iftin Charter School at (619)265-2411. Notification of 48 hours prior to the meeting will enable the School to make reasonable arrangements to ensure accessibility to that meeting (28 CFR 35.102.35.104) Additional questions can be sent to Operations Manager, Abdi Mohamud, at Mohamud@iftincharter.net

Financials through Sep 30, 2026

Monthly Financial Board Report

Prepared for: IFTIN Charter School



Prepared by School's CSMC SBM - AJ Wassell

Financial Summary

Actual to Budget:

This report is as of September 30, 2026, compared against our board-approved budget on June 18, 2026. This budget is based on a Student Enrollment of 590 and an ADA of 561. Budgeted net-deficit for the year in this report is <~$140K>.

Trends show ADA at 524, which could negatively impact the budget significantly based on the *note below.

*Note: The Budget will be positively and negatively impacted depending on the schools final ADA number – this won't be officially known until mid/late April 2027. Average value per full ADA is around ~$15K; so, each ADA shorter than the budgeted amount will negatively affect the budget by around ~$15K and each ADA greater than the budget amount will be positively affected by the same amount.

YTD Revenues through Sep 30, 2026, are $1,969,701 or 5.7% over our current budget due to advancement of LCFF funds and ELOP funds being recognized earlier than expected. However, this is not new revenue as these funds are budgeted for. LCFF funding could drop based on ADA trends, however the school expects to add new restricted funds to offset these potential losses.

**Note: ~$3.9M of budgeted revenue is based around restricted funds. The school must find expenses and meet compliance requirements to earn these funds. If the school cannot, this will have a negative impact on the budget

YTD Expenses through Sep 30, 2026, are $2,607,718 or .3% over our current budget due to high textbook and material purchases in comparison to the budget at the time. In the beginning of the school year, this is expected as the school is purchasing supplies for the full year. Therefore, this may not have a negative impact on the overall budget. We will continue to monitor these expenses as the year progresses.

There will be more depreciation expenses than were originally budgeted for. This could negatively impact the budget, however the new restricted funds as noted above is expected to help balance out these expenses.

Therefore, net deficit is <$638,017> or 13.2% under our current budget due to the notes above.

Balance Sheet:

As of Sep 30, 2026, we had total cash of $3,051,017, short-term liabilities of $2,093,466, and long-term liabilities of $25,334. The ending fund balance is $2,089,764.

CSMC

Actual to Budget Summary

FY 2026-2027, July - September

Account Description	July - Last Closed			2026-2027		
	Actual	Budget	Variance $	Total Budget	Actual to Total Budget %	Remaining Budget
LCFF Revenue	$1,415,347	$1,346,396	$68,951	$7,930,871	17.8%	$6,515,524
Federal Revenue	$38,358	$51,897	($13,539)	$1,162,448	3.3%	$1,124,090
State Revenue	$500,803	$455,772	$45,031	$2,920,650	17.1%	$2,419,847
Local Revenue	$15,194	$9,395	$5,799	$57,629	26.4%	$42,435
Total Revenue	$1,969,701	$1,863,460	$106,241	$12,071,598	16.3%	$10,101,897
Benefits	$470,298	$496,764	$26,466	$2,407,313	19.5%	$1,937,015
Classified Salaries	$873,868	$890,819	$16,951	$3,633,778	24.0%	$2,759,910
Certificated Salaries	$654,492	$611,539	($42,953)	$3,107,807	21.1%	$2,453,315
Total Personnel Expenses	$1,998,657	$1,999,122	$465	$9,148,898	21.8%	$7,150,241
Capital Outlay	-	-	-	$84,048	0.0%	$84,048
Services	$188,819	$273,225	$84,406	$1,637,131	11.5%	$1,448,312
Books and Supplies	$420,242	$326,527	($93,715)	$1,341,817	31.3%	$921,575
Total Operational Expenses	$609,060	$599,752	($9,308)	$3,062,996	19.9%	$2,453,936
Total Expenses	$2,607,718	$2,598,874	($8,844)	$12,211,894	21.4%	$9,604,176
Net Income	($638,017)	($735,414)	$97,397	($140,296)	454.8%	$497,721

Revenue
$1,969,701

Expenses
$2,607,718

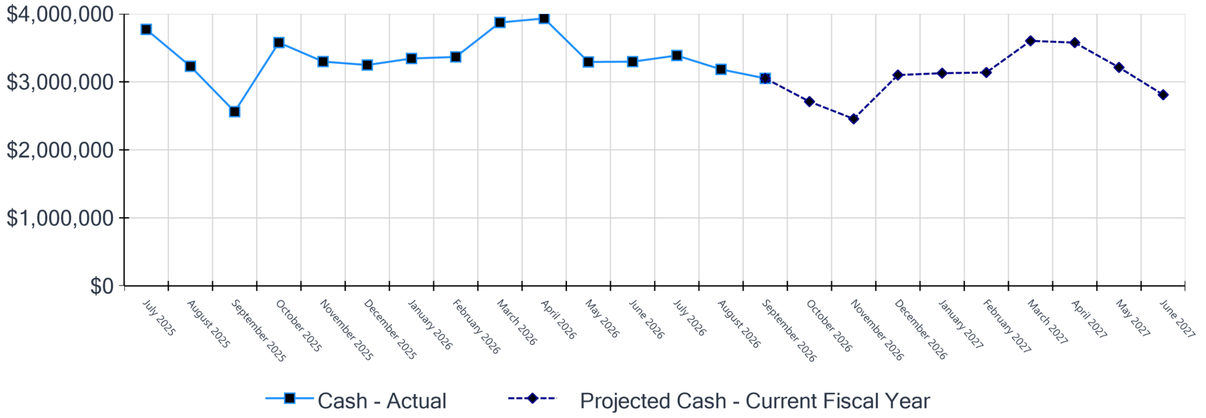
Surplus / (Deficit)
($638,017)

This report displays all actual and budgeted revenue and expenditures by object code series and by month. This report can be useful in revenue in a timely manner and that you stay within board approved expenditure levels.

CSMC

Monthly Cash Balance Over Time

Current fiscal year and prior year



	Cash Amount	Actual or Projected
July 2025	$3,770,779.03	Actual
August 2025	$3,228,139.35	Actual
September 2025	$2,561,394.54	Actual
October 2025	$3,577,005.95	Actual
November 2025	$3,297,498.15	Actual
December 2025	$3,247,363.33	Actual
January 2026	$3,343,212.58	Actual
February 2026	$3,366,232.08	Actual
March 2026	$3,872,485.65	Actual
April 2026	$3,932,051.75	Actual
May 2026	$3,292,305.33	Actual
June 2026	$3,296,328.34	Actual

	Cash Amount	Actual or Projected
July 2026	$3,386,994.25	Actual
August 2026	$3,183,036.19	Actual
September 2026	$3,051,016.50	Actual
October 2026	$2,709,186.00	Projected
November 2026	$2,455,427.00	Projected
December 2026	$3,100,079.00	Projected
January 2027	$3,127,062.00	Projected
February 2027	$3,137,203.00	Projected
March 2027	$3,602,468.00	Projected
April 2027	$3,576,639.00	Projected
May 2027	$3,212,070.00	Projected
June 2027	$2,809,739.00	Projected

CSMC

Balance Sheet Summary FY 2026-2027 - September

Assets	
Current Assets	
Accounts Receivable	$178,446
Cash and Cash Equivalents	$3,051,017
Prepaid Expenses	$44,980
Total Current Assets	**$3,274,443**
Fixed Assets	
Accumulated Depreciation	($568,903)
Fixed Assets	$1,495,199
Total Fixed Assets	**$926,296**
Other Assets	
Other Assets	$7,826
Total Other Assets	**$7,826**
Total Assets	**$4,208,565**

Liabilities and Net Assets	
Short-term Liabilities	
Accounts Payable	$155,951
Accrued Liabilities	$379,809
Other Short Term Liability	$1,557,707
Total Short-term Liabilities	**$2,093,466**
Long-term Liabilities	
Other Liabilities	$25,334
Total Long-term Liabilities	**$25,334**
Total Liabilities	**$2,118,801**
Total Unrestricted Net Assets	$2,727,780
Total Net Increase/(Decrease) in Net Assets	($638,017)
Total Net Assets	**$2,089,764**
Total Liabilities and Net Assets	**$4,208,565**

Liquidity Ratio

1.6

The balance sheet displays all of the school's assets and the school's obligations ('liabilities') at a particular point in time. It is a useful way to ensure the school has enough money to pay off its debts.

CSMC

CSMC Charter School Support Team



Kristin Nowak
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Jane Folnsbee
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mfolnsbee@csmci.com

Looking Ahead

AREA	DUE DATE	COMPLIANCE ITEM	COMPLETED BY	BOARD MUST APPROVED	ADDITIONAL INFORMATION
Finance	11/30/2026	UPK Planning and Implementation Expenditure Report #6 - UPK Expenditure report for the reporting period of November 1, 2024, to April 30, 2025	CSMC with School Support	No	https://www.cde.ca.gov/ci/gs/em/upkpi.asp
Finance	11/30/2026	ELOP Third Party Provider survey due - Any Local Educational Agency (LEA) receiving an apportionment for the Expanded Learning Opportunities Program (ELO-P) in 2023-24 must provide data for any and all third party providers who are operating the program at an off-site location, including the California State Preschool Program (CSPP). This annual survey requests specific data regarding each third party provider program location and pupil grade access for each off-site location.	CSMC with School Support	No	https://www.cde.ca.gov/ls/ex/elopinfo.asp#reports
Finance	12/15/2026	Audits may be due to special education SELPAs, deadlines vary - LEA Audit Report filed with the California Department of Education, State Controller's Office, and County Superintendent of Schools for the prior fiscal year of July 1st to June 30th	CSMC	No	https://www.cde.ca.gov/fg/au/ag/#:~:text=The%20annual%20audit%20report%20must,unsecured%20PDF%20file%20format%20preferred
Finance	12/15/2026	First Interim Financial Report - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The interim reports must include a certification of whether or not the LEA is able to meet its financial obligations. The certifications are classified as positive, qualified, or negative.	CSMC with School Support	Yes	https://www.cde.ca.gov/fg/fi/ir/interimstatus.asp#:~:text=Local%20educational%20agencies%20(LEAs)%20are,the%20period%20ending%20January%2031.
Accounting	12/15/2026	Annual Financial Audit Report deadline -	School with CSMC Support	Yes	
Finance	1/1/2027	New hourly wage and monthly exempt salary levels in effect -	School with CSMC Support	No	
Payroll	1/1/2027	New Board Approved Handbook (if applicable) -	School	Yes	
Finance	1/15/2027	Several special education reports due; timing and steps vary by SELPA -	CSMC	No	
Student Data	1/15/2027	P-1 Attendance Report -	CSMC with School Support	No	

CSMC

Looking Ahead

AREA	DUE DATE	COMPLIANCE ITEM	COMPLETED BY	BOARD MUST APPROVED	ADDITIONAL INFORMATION
Finance	1/15/2027	CARS Winter Data Collection (Title funding) - The Consolidated Application and Reporting System (CARS) is a data collection system to apply for Title Funding and to report on the use of those funds.	CSMC	No	https://www.cde.ca.gov/fg/aa/co/carscalendar.asp
Payroll	1/29/2027	W2's filing due -	Payroll Vendor	No	
Payroll	1/29/2027	4th Quarter Payroll Tax filing -	Payroll Vendor	No	
Finance	1/29/2027	Federal Cash Management Data Collection (CMDC) - A web-based data collection application for LEAs to report federal cash management data for federal programs under the Every Student Succeeds Act (ESSA)	CSMC	No	https://www.cde.ca.gov/fg/aa/cm/
Finance	2/1/2027	Auditors: start RFP process if changing auditors - If the school wishes to change auditors, good to start the RFP process to get a new auditor in place for 26-27 audit	School with CSMC Support	No	
Finance	2/1/2027	Auditors: start RFP process if changing auditors - If the school wishes to change auditors, good to start the RFP process to get a new auditor in place for 26-27 audit	School with CSMC Support	No	
Finance	2/1/2027	School Accountability Report Card (SARC) due in CDE portal - California public & nonpublic, nonsectarian schools annually provide information to the community to allow public comparison of schools for student achievement, environment, resources & demographics.	School with CSMC Support	Yes	https://www.cde.ca.gov/ta/ac/sa/
Finance	2/1/2027	Nonclassroom-based funding determinations due - To be eligible for funding for its nonclassroom-based average daily attendance (ADA), a charter school must submit a determination of funding request to the California Department of Education (CDE).	CSMC with School Support	No	https://www.cde.ca.gov/sp/ch/nclrbifunddet.asp
Student Data	2/3/2027	Audit Adjustments to CALPADS Data - Audit Adjustments to CALPADS Data The Audit Adjustments to CALPADS Data submission is a component of the Principal Apportionment process, allowing Local Educational Agencies (LEAs) to correct student enrollment, unduplicated pupil counts, and other key data previously reported to CALPADS. These adjustments ensure accurate funding allocations under the Local Control Funding Formula (LCFF) by aligning reported data with audit findings or necessary corrections.	CSMC with School Support	No	

CSMC

HELPING THE EDUCATION MOVEMENT SUCCEED ONE SCHOOL AT A TIME

info@csmci.com
Office: 888.994.CSMC
43460 Ridge Park Dr., Ste. 100
Temecula, Ca 92590

POWERED BY:

Charter Vision

Report created on 11/6/2026 10:00:58 AM for IFTIN Charter School

IFTIN CHARTER SCHOOL

FISCAL POLICIES

2026–2027

Proposed Updates: Paid Time Off, Sick Leave and Compensated Absence Accounting

Original fiscal policy approved by Governing Board: June 18, 2026
Proposed revision date: November 13, 2026

CONTENTS

PART I – GOVERNANCE AND FINANCIAL POLICIES

100 Internal Control Policies

200 Organizational Conflict of Interest or Self-Dealing

300 Financial Management Policies

400 Policies Related to Assets, Liabilities and Fund Equity

500 Revenue

600 Facilities

700 Procurement Policies

800 Travel Policies

900 Consultants and Contractors

PART II – GENERAL ACCOUNTING PROCEDURES

1000 General Accounting Procedures

1100 Cash Management Procedures

1200 Payroll Procedures

1300 Depreciation

1400 Expense Reimbursement

1500 Management Reporting Procedures

Revision locations: Section 302 (accounting basis); Section 408 (liability for compensated absences); Section 501 (revenue recognition cross-reference); and the "Vacation and Sick Pay" subsection of Section 1200 (payroll procedures). All other provisions have been carried forward from the June 18, 2026 policy packet.

100 INTERNAL CONTROL POLICIES

101 Introduction

Internal control policies provide the Charter School with the foundation to properly safeguard its assets, implement management's internal policies, provide compliance with state and federal laws and regulations and produce timely and accurate financial information. Additionally, as a publicly supported entity, the Charter School has additional responsibilities to ensure the public's confidence and the integrity of the School's activities.

102 COMPLIANCE WITH LAWS

The Charter School will follow all the relevant laws and regulations that govern the Charter School. Additionally, any Federal Government laws and regulations that relate to grant funding will be adopted as the grant funding is received. The following are specific policies of the Charter School:

A. Political Contributions

No funds or assets of the Charter School may be contributed to any political party or organization or to any individual who either holds public office or is a candidate for public office. The direct or indirect use of any funds or other assets of the Charter School for political contributions in any form, whether in cash or other property, services, or the use of facilities, is strictly prohibited. The Charter School also cannot be involved with any committee or other organization that raises funds for political purposes.

Following are examples of prohibited activities

1. Contributions by an employee that are reimbursed through expense accounts or in other ways.
2. Purchase by the organization of tickets for political fundraising events.
3. Contributions in kind, such as lending employees to political parties or using the School assets in political campaigns.

B. Record Keeping

To provide an accurate and auditable record of all financial transactions, the School's books, records, and accounts are maintained in conformity with generally accepted accounting principles as applicable to Charter Schools.

Further, the School specifically requires that:

1. No funds or accounts may be established or maintained for purposes that are not fully and accurately described within the books and records of the Charter School.
2. Receipts and disbursements must be fully and accurately described in the books and records.
3. No false entries may be made on the books or records nor any false or misleading reports issued.
4. Payments may be made only to the contracting party and only for the actual services rendered or products delivered. No false or fictitious invoices may be paid.

200 ORGANIZATIONAL CONFLICT OF INTEREST OR SELF-DEALING (RELATED PARTIES)

The School will not be operated for the benefit of an affiliated or unaffiliated organization or an individual in his or her own private capacity or individuals related to the Charter School or members of its management, unless the private benefit is considered merely incidental. This private benefit preclusion will extend to:

A. Sale or exchange, or leasing, of property between the agency and an affiliated or unaffiliated organization or a private or related individual.

B. Lending of money or other extension of credit between an agency and an affiliated or unaffiliated organization or a private or related individual.

C. Furnishing of goods, services or facilities between the agency and an affiliated or unaffiliated organization or a private or related individual.

D. Payment of compensation, unless authorized by the Board of Trustees or its governing body, by the School to an affiliated or unaffiliated organization or a private or related individual.

E. Transfer to, use by, or for the benefit of a private or related individual of the income or assets of the School

Thus, the Charter School will be guided by the principle of arms-length standards with all affiliated or unaffiliated organizations or with a private or related individual(s).

Related party transactions shall include transactions between a school and members of the board, management, contracted management organization, employees, related individuals and affiliated companies. Related individuals within the scope of this definition include spouses, parents, children, spouses of children, grandchildren, siblings, father-in-law, mother in law, sister in law and brother in law of a board member or school employee.

201 Compliance with California Fair Political Practice Commission Regulations & Codes

Unpaid members of the boards and commissions and consultants to the Charter School are required to disclose their personal financial interests if they make or participate in making governmental decisions that could affect their private financial interests.

Disclosure is made on a form called a "statement of economic interests" (Form 700). The form must be filed each year. Filed forms are public documents that must be made available to anyone who requests them.

Disqualification

If a public official has a conflict of interest, the official may be required to disqualify himself or herself from making or participating in a governmental decision, or using his

or her official position to influence or attempt to influence a governmental decision. Assets and income of public officials which may be materially affected by their official actions should be disclosed and in appropriate circumstances the officials should be disqualified from acting in order that conflicts of interest may be avoided."Gov. Code section 81002(c)

"No public official at any level of state or local government shall make, participate in making or in any way attempt to use his official position to influence a governmental decision in which he knows or has reason to know he has a financial interest."Gov. Code Section 87100

202 Board Of Trustees Authorities

The Board of Trustees shall have the sole authority to approve and will incorporate into its own minutes such matters as (i) change of the School's name, with SDCOE pre-approval

(ii) adoption of the annual operating and capital budgets, (iii) selection or termination of key employees (iv) key employee's salary and salary changes, (v) incurrence of debt, mortgages or other encumbrances and their covenants and restrictions, within the terms of the charter

(vi) investment policies, (vii) depository and investment banks, (viii) purchase or sale of property (ix) opening up or closing checking or savings accounts, and (x) selection of the Charter School's certified public accountants and (xi) other activities associated with the operations of the Charter School.

The Board of Trustees will meet monthly to ensure that its fiduciary duty is maintained. The Board will review the following: prior meeting minutes, business items, educational items, and subcommittee reports.

203 Signature Authorities

To properly segregate duties within the Charter School, the Treasurer of the Board and the Charter Chief Executive Officer are the only individuals with signatory authority and are responsible for authorizing all cash transactions. Individual checks greater than $10,000 will require dual signatures prior to check issuance.

204 Government Access to Records

The Operations Manager or contracted business back-office services provider will provide access to the organization's records to the SDCOE CFO or his designee and provide supporting records, as requested, in a timely manner.

205 Security of Financial Data

A. The system's accounting data must be backed up daily by the business back-office services provider to ensure the recoverability of financial information in case of hardware failure. The backup will be stored in a fire safe area and properly secured.

B. All other financial data, petty cash box, unused checks and unclaimed checks will be secured by the Business Manager or the business back-office services provider from unauthorized access.

206 Security of School Documents

Originals of the following corporate documents are maintained and their presence is verified on a periodic basis:

A. Charter and all related amendments

B. Minutes of the Board of Trustees and subcommittees

C. Banking agreements

D. Leases

E. Insurance policies

F. Vendor invoices

G. Grant and contract agreements

H. Fixed asset inventory list

2079 Use of School Assets

A. No employee may use any of the School property, equipment, material or supplies for personal use without the prior approval of the Chief Executive Officer.

208 Use Of School Credit Cards

A. Charter School credit cards should only be issued with the formal approval of the Board of Trustee and with proper justification. The cost/benefit to the Charter School should be fully reviewed to ensure that no other method is appropriate. If credit cards are issued, they should be assigned to certain Charter School employees and should be used only for school-related expenditures. All charges must be supported by invoices or travel reports to be eligible for payment by the Charter School.

B. Monthly credit card statements are reconciled to invoices and travel reports and are approved by the Chief Executive Officer, unless not deemed independent than the approval would be by the Board of Trustees.

300 FINANCIAL MANAGEMENT POLICIES

301 Basis Of Accounting

The Charter School will maintain their accounting records and related financial reports on the accrual basis of accounting.

302 Accounting Policy

The Charter School maintains its books on the accrual basis and prepares its audited financial statements in accordance with U.S. generally accepted accounting principles (GAAP) applicable to its reporting entity and financial reporting model. The School's existing audited nonprofit financial statements use Financial Accounting Standards

Board (FASB) standards. The CEO, Operations Manager, back-office services provider, and independent auditor will confirm the applicable model for each reporting year and implement new authoritative requirements under that model.

Use of the School Accounting Code Structure (SACS) for state reporting does not, by itself, establish the framework for the School's audited nonprofit financial statements. If the School is required to use a governmental reporting model, the applicable Governmental Accounting Standards Board (GASB) requirements, including GASB Statement No. 101 for compensated absences, will govern that reporting. Any change in the reporting model shall be documented in consultation with the independent auditor.

303 Basis of Presentation

The accounts of the Charter School are organized on a basis of the School Account Code Structure or SACS. The operations of the fund are accounted for by providing a separate set of self-balancing accounts, which comprise its assets, liabilities, net assets, revenues and expenditures. The Charter School uses the following fund:

Main Fund - This fund of the Charter School is used to account for all financial resources associated with the operation of the school. In addition, all activities relating to Student Activities should be separately identified and recorded within this fund.

Petty Cash Fund – This fund of the school does not exceed $2,000 and is used to account for express charges, postage and other small purchases which are not conveniently handled in the usual manner.

304 Revenues

Under the accrual basis of accounting, revenues recognized when earned.

305 Expenditures

Under the accrual basis of accounting, expenses are recognized when services are incurred or goods are received.

306 Incurred Costs

For the purpose of invoicing funding sources for allowable costs under cost reimbursement contracts, the term "costs incurred" is defined as follows:

A. Costs related to items or services incurred directly for the contract and received at the time of the request for reimbursement and is not specifically disallowed by the funding source.

307 Cash Management

A. The School maintains cash accounts at the following banks:

1. Operating – Wells Fargo

B. A schedule of aged accounts and grants receivable is prepared monthly and reviewed by the CEO for collection. Appropriate collection procedures are initiated, if necessary.

308 Grants Receivable Aging Criteria

Accounts receivable outstanding are aged on a thirty, sixty, ninety, and over-ninety-day basis.

309 Grant/Contract Invoicing

A. All invoices are submitted to the funding sources by dates specified in the grant or contract agreement.

B. The invoicing format is that specified by the funding source.

310 Budgets

A. The Charter School prepares an annual operating budget of revenues and expenses, a cash flow projection, and a capital budget. These budgets and projection are reviewed and approved by the Board of Trustees, at the annual meeting and modified, as necessary.

B. Financial statements displaying budget vs. actual results are prepared by the back-office services provider and reviewed by the CEO and presented to the Board of Trustees at each monthly board meeting.

311 Insurance And Bonding

A. The School maintains minimum levels of coverage, as deemed appropriate by the Board of Trustees, for the follow policies:

1. General liability
2. Business & personal property (including auto/bus)
3. Computer equipment
4. Workers' compensation
5. Personal injury liability

B. The School requires proof of adequate insurance coverage from all prospective contractors, as deemed applicable by the Board of Trustees.

312 Record Retention And Disposal

A. Records are maintained for the following indicated minimum periods:

1. Books, records, documents and other supporting evidence including paid, cancelled or voided checks, accounts payable records, vendors' invoices, payroll sheets and registers of salaries and wages, tax withholding statements, employees' timesheets and other public documents are retained for seven years after the original entry date.

B. All records not supporting government grants or otherwise covered by rules of the Internal Revenue Service are retained for three years from the end of the fiscal year in which the records were originally prepared.

312 Record Retention And Disposal

- continued

E. All financial records are maintained in chronological order, organized by fiscal year.

F. In connection with the disposal of any records, a memorandum of record disposal is prepared by the CEO listing the record or the class of records disposed of. The Board of Trustees certifies this memorandum of records disposal.

313 Financial Reporting

The back-office services provider maintains supporting records in sufficient detail to prepare the School's financial reports, including:

A. Annually:

1. Financial statements for audit
2. Annual budget

B. Monthly:

1. Trial balance
2. Internally generated budget vs. actual financial statements
3. Billing invoices to funding sources
4. Updating the cash flow projection

C. Periodically:

1. IRS Forms 941 and payroll tax returns and comparable state taxing authority returns

2. Other reports upon request

314 Audit

The Board of Trustees arranges annually for a qualified certified public accounting firm to conduct an audit of the Charter School's financial statements in accordance with Government Auditing Standards and the Governmental Accounting Standards Board.

The audit reports will be submitted to the granting agency, (starting 2002) California Department of Education, (starting 2003) County Superintendent of Schools, and State Controller's Office by December 15 of each year. (Education Code 47605(m))

315 Audit/Finance Committee

The Board of Trustees appoints an audit/finance subcommittee. This subcommittee will nominate the independent auditor and review the scope and results of the audit. The

audit/finance subcommittee also receives notice of any consequential irregularities and management letter comments that the auditor noted during the engagement. Additionally, the subcommittee will develop a corrective action plan to address all relevant weaknesses noted by the auditor. The audit/finance subcommittee will also review all financial information of the Charter School and provide recommendations to the Board of Trustees.

400 POLICIES RELATED TO ASSETS, LIABILITIES AND FUND EQUITY

401 ASSETS

402 Bank Accounts

A. Bank accounts for the indicated purpose and limitation(s) have been authorized by the Board of Trustees of the School at the indicated Federal Deposit Insurance Corporation (FDIC)-insured banks: Wells Fargo

403 Petty Cash Payments

A. Petty cash payments are made from a fund not to exceed $2000, and should be for cash advances, local expense reimbursement and small-dollar vendor purchases, provided proper documentation is furnished with each request.

B. The petty cash account is balanced on a monthly basis by the petty cash custodian. The replenishment check is made out to "(Custodian's name) - Petty Cash Custodian" on an as needed basis.

404 LIABILITIES AND FUND EQUITY

405 Accounts Payable

Only valid accounts payable transactions based on documented vendor invoices, receiving reports or other approved documentation are recorded as accounts payable.

406 Accounts Payable Payment Policy

Iftin Charter School (ICS) shall implement an automated accounts payable ("AP") processing system in collaboration with CSMC, the School's designated back-office services provider. The purpose of this system is to enhance transparency, accountability, and efficiency in the receipt, review, approval, and payment of vendor invoices, and to support compliance with established payment terms and fiscal controls.

Vendors shall be permitted to submit invoices electronically via email directly into the automated AP system. Upon receipt, each invoice shall be electronically dated-stamped by the system to document the official receipt date.

All vendor invoices shall be reviewed by authorized School personnel to confirm accuracy, completeness, and compliance with contractual and policy requirements. Invoices submitted late by vendors or lacking a valid invoice

date shall be identified ("flagged") within the system to ensure adequate processing time and adherence to standard payment terms.

Upon verification, invoices shall be approved for payment within the automated AP system in accordance with existing approval authorities and spending thresholds as defined in the school's board-approved fiscal policies and procedures.

Vendors may select their preferred method of payment, including Automated Clearing House (ACH), electronic virtual card (V-Card), or check. Payments shall be issued by the third-party service provider, and funds shall be disbursed via ACH withdrawal from the school's bank account upon invoice approval. In limited circumstances, vendors may request payment by check.

407 Accrued Liabilities

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

408 Liability For Compensated Absences

A. Scope and distinction. Compensated absences include paid vacation, combined paid time off (PTO), paid sick leave, and other employee leave benefits when provided under School policy, contract, or applicable law. Employee leave balances maintained for payroll and legal compliance are distinct from the compensated-absence liability recognized in the School's financial statements. Neither the absence of a termination payout nor the label placed on a leave bank, by itself, determines its accounting treatment.

B. Financial statement recognition - FASB model. For financial statements prepared under the nonprofit FASB reporting model, the School shall recognize a liability for unused compensated absences when all of the following conditions are met:

1. The obligation results from services already rendered by employees.
2. The right to the benefit vests or accumulates for use in a later period.
3. Payment or settlement of the benefit is probable.
4. The amount of the obligation is reasonably estimable.

Earned and unused vacation, and any combined PTO that represents earned wages under California law, shall be included in the assessment. Nonvesting sick-pay benefits that are usable only for qualifying sick leave generally are expensed when used, to the extent permitted by FASB ASC 710; however, actual School practices, applicable contracts, and any cash-out or other vesting rights shall be evaluated by the independent auditor. A paid sick leave balance must continue to be tracked for employee-rights compliance even if no corresponding year-end financial liability is recorded.

C. Measurement and reconciliation. The back-office business services provider shall maintain an employee-level compensated-absence rollforward showing beginning balance, earned or awarded hours, hours used, adjustments, ending balance, applicable pay rate, and potential payout. At least monthly, the Operations Manager shall review balances and reconcile them to payroll records. The back-office business services provider shall prepare the financial accrual and supporting schedules at each fiscal year-end and at interim reporting dates when material. Measurement shall follow the applicable accounting standard, including estimated settlements, relevant employer-paid salary-related costs when required, and the applicable financial statement date.

D. Governmental model if applicable. If the School's audited financial statements are required to follow GASB instead of FASB, the compensated-absence liability shall be determined under GASB Statement No. 101 and subsequent applicable guidance. Under that model, unused accumulated leave attributable to prior services is recognized when it is more likely than not (greater than 50 percent probability) to be used for paid time off or otherwise settled, even when it is not payable at termination. Leave already used but not yet paid also shall be evaluated. The independent auditor shall validate the applicable treatment, scope, and measurement.

E. Authorization and documentation. Journal entries and changes in estimation methods shall be supported by the leave-balance schedule, the adopted employee leave policies, documented assumptions, and management approval. The Operations Manager and back-office business services provider shall coordinate with the independent auditor annually to review consistency, cutoff, employee classifications, and financial statement disclosures. Recording a liability shall not create a new paid leave entitlement beyond applicable law and duly adopted School employment policies.

409 Debt

A. When applicable, short-term debt consists of financing expected to be paid within one year of the date of the annual audited financial statements. Long-term debt consists of financing that is not expected to be repaid within one year and is recorded in the Enterprise Fund.

B. Loan agreements approved by the Board of Trustees should be in writing and should specify all applicable terms, including the purpose of the loan, the interest rate, and the repayment schedule.

500 REVENUE

501 Revenue Recognition

The School records revenue on the accrual basis of accounting, consistent with U.S. generally accepted accounting principles applicable to the School's audited financial reporting model, as described in Section 302.

600 FACILITIES

601 Disposal Of Property And Equipment

A. No item of property or equipment shall be removed from the premises without prior approval from the Business Manager.

B. The School has adopted standard disposition procedures for Charter School staff to follow, which include an Asset Disposal Form, which identifies the asset, the reason for disposition, and signature of the requester. The form also allows for an identification of the asset’s book value, condition of the asset, and supervisory approval or denial.

C. When property is retired, the appropriate asset in the fixed asset subsidiary will be adjusted and properly reflected in the Enterprise Fund.

700 PROCUREMENT POLICIES

701 The School adheres to the following objectives:

1. Procurements will be completely impartial based strictly on the merits of supplier and contractor proposals and applicable related considerations such as delivery, quantity, etc.
2. Make all purchases in the best interests of the School and its funding sources.
3. Obtain quality supplies/services needed for delivery at the time and place required.
4. Buy from responsible sources of supply.
5. Obtain maximum value for all expenditures.
6. Deal fairly and impartially with all vendors.
7. Maintain dependable sources of supply.
8. Be above suspicion of unethical behavior at all times; avoid any conflict of interest, related parties or even the appearance of a conflict of interest in the Charter School supplier relationships.

A. The Charter School will execute a Purchase Order for all purchases and it shall be approved by the CEO for purchases less than $10,000 and by the Board of Trustees if greater than $10,000.

B. All lease agreements will be evidenced by a lease or sublease agreement approved by the Board of Trustees and signed by the CEO. The agreement will identify all the terms and conditions of the lease.

800 TRAVEL POLICIES

801 Employee Mileage Reimbursement

A. All employees are reimbursed at the standard mileage rate per mile as determined by the Internal Revenue Service for use of their own vehicle for business related travel. In addition, parking fees and tolls paid are reimbursable if supported by invoices.

B. All employees requesting such mileage reimbursement are required to furnish a Travel Report containing the destination of each trip, its purpose and the miles driven, parking fees and tolls, within one month after the travel date, supported by invoices, if applicable.

900 CONSULTANTS AND CONTRACTORS

901 Consultant Utilization

The utilization of all consultants and contract personnel are sufficiently evidenced by:

A. Details of all agreements (e.g., work requirements, rate of compensation, and nature and amount of other expenses, if any) with the individuals or organizations providing the services and details of actual services performed.

B. Invoices or billings submitted by consultants, including sufficient detail as to the time expended and nature of the actual services performed.

C. The use of a management contract for educational and administrative services will clearly identify the contractor's performance requirements, including students' academic achievement, contractor's compensation and the Charter School's rights to educational curricula and intellectual property developed.

902 Independent Contractors

The use of consultants is closely monitored so as not to vary from the rules of the Internal Revenue Code. In particular, consultants will:

A. Not be controlled as to what services will be performed and how these services will be performed. Consultants will not have set hours of work.

B. Adhere to a precise contract scope of services, recomputed or at least adjusted annually. This consultant agreement will specify the obligation of the consultant to pay his or her own self-employment taxes, if applicable.

C. Not receive any fringe benefits as such, although their fee may include provision for fringe benefits.

D. Not be assigned a permanent workstation.

E. Make their services available or work for a number of firms or persons at the same time.

F. Will use his or her own stationery or time sheet in billing for services.

PART II — GENERAL ACCOUNTING PROCEDURES

1000 GENERAL ACCOUNTING PROCEDURES

In this section, procedures are described for the overall accounting system design, General Ledger activity and General Ledger closeout for the Charter School.

GENERAL LEDGER ACTIVITY

Control Objective

To ensure that all General Ledger entries are current, accurate and complete.

Major Controls

A. Timeliness of Entries All entries are made soon after the underlying accounting event to ensure the financial records and reporting is current.

B. Support Documentation All entries are supported by adequate documentation that clearly shows the justification and authorization for the transaction.

C. Audit Trail A complete audit trail is maintained by the use of reference codes from source documentation through the books of original entry and General Ledger, to periodic reporting statements.

Procedures

1. Financial data on source documentation is verified against original documents (e.g., invoice, purchase order, etc.) by the Operations Manager before entering into the accounting system.
2. Each entry in the accounting system is reviewed and approved by the Operations Manager.
3. Provision is made for using recurring General Journal entries for certain transactions, such as recording the monthly portion of prepaid insurance.
4. Non-recurring entries, such as for correcting entries, recording accruals and recording non- cash transactions, are prepared as circumstances warrant and on a monthly basis.
5. All entries in the books of original entry (e.g., cash receipts journal and checkbook) are made soon after the accounting event from authorized forms, and are prepared and reviewed by qualified accounting personnel.
6. All General Journal entries are supported by General Journal Vouchers that have supporting documentation attached, and are approved by the CEO.

GENERAL LEDGER CLOSE-OUT

Control Objective

To ensure the accuracy of financial records and reports.

Major Controls

A. Trial Balance Monthly, a trial balance is prepared to ensure the accuracy of the General Ledger account balances.

B. Reconciliation of General Ledger Control Accounts with Subsidiary Ledgers Reconciliations are prepared on a monthly basis.

Procedures

1. At the end of each month, a trial balance of all General Ledger accounts is prepared by the back-office business services provider to the CEO.

1. Reconciliation between the General Ledger control accounts and the subsidiary ledgers are completed by the back-office business services provider.
2. At fiscal year end and after the annual audit, all income and expense accounts are closed out, and the general ledger balances are agreed to the audited financial statements.

1100 CASH MANAGEMENT PROCEDURES

In this section, procedures are described for cash receipts, cash disbursements, and petty cash funds and prepaid items.

CASH RECEIPTS

Control Objective

To record cash receipts completely and accurately and to prevent the diversion of cash assets.

Major Controls

A. Cash Flow Projection The Charter School annually prepares and updates monthly a cash flow projection for operations and capital cash needs to monitor and ensure adequate cash flow.

B. Cash Receipts Policies The School has internal control systems in place to monitor cash receipts, and ensure that deposits are made in a timely manner. The School also uses electronic fund transfers to accelerate deposits.

C. Internal Accounting Controls

(i) Opening of mail assigned to an employee with responsibilities independent of access to files or documents pertaining to accounts receivable or cash accounts.

(ii) Listed receipts and credits compared to accounts receivable and bank deposits.

(iii) General Ledger control accounts reconciled with Accounts Receivable Subsidiary Ledger

Procedures

A. General

1. Mail is opened by the Receptionist who sorts the checks and forwards them to the Operations Manager or the appropriate recipient.
2. All checks are restrictively endorsed immediately by the CEO.
3. The back-office business services provider prepares journal entries and deposit slips.
4. A copy of each check to be deposited is made and attached to a copy of the deposit slip and filed to provide support for all deposits.
5. The back-office business services provider reviews and signs off on journal entries.
6. The back-office business services provider inputs journal entries.
7. Either the back-office business services provider or the CEO makes deposits on a daily or no later than on a weekly basis. If deposits are made other than daily, the deposit should be maintained in a secure area with limited access.
8. Reconciliation of cash receipts to deposit slips and bank statements are performed by the Operations Manager/CEO and the back-office business services provider on a monthly basis.

CASH DISBURSEMENTS

Control Objective

To disburse cash for authorized purposes and record cash disbursements completely and accurately.

Major Controls

A. Cash Disbursement Policies Check preparation and signatures are delayed until the due date, consistent with available discounts if available.

B. Internal Accounting Controls

(i) Pre-numbered checks and special check protective paper.

(ii) Match disbursement records against accounts payable/open invoice files.

(iii) Bank statements reconciled to cash accounts and any outstanding checks verified by either the back-office business services provider, if applicable.

(iv) Supporting documentation canceled to prevent resubmission for payment.

(v) Detailed comparison of actual vs. budget disbursements on a periodic basis.

(vi) Separation of duties to the extent possible for an organization the size of the School.

Procedures

1. When the transaction is complete and payment is due, the administrative assistant attaches all supporting documentation to the allocation sheet: (e.g. vendor invoice, purchase order, purchase requisition, etc.) and submits the package to the Operations Manager/CEO for review and approval.
2. The Operations Manager/CEO approves the invoice allocation, after examining the supporting documentation and sends the invoice allocation and invoices to the back-office provider for invoice and check processing
3. The back-office provider inputs the invoices into the accounting system and cuts checks as directed by the Operations Manager. All checks over $10,000 must bear 2 signatures (except recurring payments that are detailed in the approved budget).
4. After having been approved and/or signed, the checks are mailed directly to the payee by the receptionist. Checks are scanned and sent to the Operations Manager along with the check register.
5. All supporting documents are filed by back-office business services provider.
6. On a periodic basis, cash disbursement records are matched against accounts payable/open invoice files for any discrepancies.
7. Bank statements are reconciled soon after receipt by either the back-offices business services provider and reviewed by the Operations Manager/CEO.

PETTY CASH FUNDS

Control Objective

To control the use of petty cash funds for valid transactions.

Major Controls

A. Internal Accounting Controls

(i) The Charter School does not use Petty Cash Funds.

1200 PAYROLL PROCEDURES

Payroll procedures are organized under six categories: personnel requirements, personnel data, timekeeping, preparation of payroll, payroll payment, and payroll withholdings.

PERSONNEL REQUIREMENTS

Control Objective

To ensure that the School hires only those employees, full or part-time, it absolutely needs and exerts tight control over hiring new employees.

Major Controls

Payroll Policies Procedure

New Employees

1. Requests for new employees are initiated by the CEO and compared with the approved annual personnel budget.
2. New employees complete an Application for Employment.

3. New employees complete all necessary paperwork for payroll.
4. Employee is fingerprinted. Fingerprint clearance must be received by the school before any employee may start work.

Vacation and Sick Pay

1. General administration. Vacation, combined PTO, and paid sick leave are separate benefit categories unless the School has expressly adopted a combined PTO plan that satisfies all applicable California and City of San Diego paid sick leave requirements. The School's personnel policies, offer letters, and applicable contracts determine benefit levels above legal minimums. The Operations Manager and back-office business services provider shall maintain a consistent written leave-year designation and payroll coding by employee classification.
2. Vacation and cashable PTO. Eligible employees earn vacation under the adopted personnel policy, including prorated accrual for eligible part-time staff. Earned vacation and PTO that constitutes vested vacation wages shall not be forfeited at year-end. A reasonable prospective cap on additional accrual may be used only if it is consistent with California law and the adopted personnel policy. All earned and unused vacation or cashable PTO shall be paid at separation at the legally required rate, except as otherwise lawfully provided by an applicable collective bargaining agreement. Employees normally provide at least two weeks' advance notice for foreseeable vacation requests; this vacation notice rule does not apply to protected sick leave.
3. Paid sick leave accrual. Unless the School formally adopts an alternative lawful accrual schedule or a compliant frontload plan, eligible employees shall accrue paid sick leave at no less than one hour for each 30 hours worked, beginning when required by applicable law. Eligible exempt employees shall be credited using the applicable statutory assumed-workweek rule. Unused accrued sick leave shall carry forward to subsequent benefit years, subject only to a lawful balance cap that is not below 80 hours or 10 days, whichever is greater. Any alternative accrual method must meet statutory accrual milestones. If a lawful frontload method is formally selected, the full applicable annual amount shall be made available in accordance with governing state and local requirements; the School shall document that election in the personnel policy and payroll system.
4. Paid sick leave use and eligibility. Eligible employees shall be permitted to use at least five days or 40 hours of paid sick leave per benefit year, whichever is greater, to the extent accrued or lawfully made available, and any more generous School benefit shall control. Eligibility and waiting periods shall comply with whichever applicable state or local standard provides greater protection. Leave may be used for the employee's or qualifying family member's diagnosis, care, treatment, or preventive care and for all other purposes protected by current law, including qualifying safe leave and covered crime-victim or judicial-proceeding purposes. The School shall not require an employee to secure a replacement worker as a condition of protected sick leave, shall accept oral or written requests, and shall not retaliate against an employee for lawful use of protected leave. Notice requirements may be imposed only as permitted by law.
5. Sick leave treatment at separation and rehire. Accrued, unused statutory sick leave ordinarily need not be paid out at separation unless the School's applicable contract or benefit plan provides otherwise. The School shall reinstate unused accrued paid sick leave for qualifying employees rehired within 12 months when required by law. If the leave was part of a combined PTO bank that was fully paid out at separation, the statutory reinstatement exception shall be applied only as permitted by law. These rules do not diminish payout rights for earned vacation or cashable PTO.
6. Leave records and employee notices. HR/Payroll and the back-office business services provider shall maintain employee-level records of hours worked (where needed), leave earned or frontloaded, leave used, carryforward, adjustments, and balances. Available paid sick leave shall appear on the pay statement or a separate writing provided on the designated pay date. Leave records shall be retained at least three years or longer if another legal or records-retention requirement applies. Required state and City notices shall be posted and provided as legally required.
7. Approval, review, and reconciliation. Vacation use shall be requested and approved under the personnel policy; protected sick leave shall be administered without unnecessary approval barriers. The Operations Manager shall review leave-balance activity monthly, and the back-office business services provider shall reconcile it to payroll

and general ledger balances. At year-end, the back-office business services provider shall prepare an adjustment for accrued vacation and other compensable leave under Section 408 and the applicable accounting framework. Sick leave balances shall be tracked regardless of whether they create a financial statement liability. The CEO or designee shall approve material accounting adjustments.

PERSONNEL DATA TIMEKEEPING

Control Objective

To ensure that payment for salaries and wages is made in accordance with documented time records.

Major Controls

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

B. Time Sheet

C. Labor hours are accurately recorded and any corrections to timekeeping records, including the appropriate authorizations and approvals, are documented.

A. Internal Accounting Controls

(i) Reconciliation of hours charged on time sheets to attendance records.

Procedures

Time Sheet Preparation

1. Hourly and salary employees prepare time sheets on a bi-weekly basis.
2. Recorded hours from the monthly time sheets are accumulated by the electronic time sheets and communicated to the Payroll Service.
3. The back-office business services provider verifies gross pay and payroll deductions.
4. The total hours and number of employees are compared with the totals in the Payroll Register by the back-office business services provider.
5. The Payroll Register is reviewed and approved by the Operations Manager/CEO.

Approval and Collection of Time Sheets

1. Each employee's timesheet is forwarded to the Administrative Assistant or Receptionist on a bi-weekly basis, which ensures all the timesheets are submitted in a timely manner. The Administrative Assistant or Receptionist forwards the timesheets to the Operations Manager who reviews and approves them.
2. Authorized timesheets are collected by the Administrative Assistant or Receptionist and forwarded to the back-office business services provider for processing.

Reconciliation of Payroll to Time Sheets Hours shown on time sheets are reconciled to the hours recorded on the Payroll Register by the Operations Manager/CEO or their designee for each timesheet period.

PREPARATION OF PAYROLL

Control Objective

To ensure that payment of salaries and wages is accurately calculated.

Major Controls

A. Internal Accounting Controls

(i) Time records are periodically reconciled with payroll records.

Procedures

1. The Administrative Assistant or Receptionist forwards approved timesheets to the back-office business services provider.
2. The total time recorded on time sheets and the number of employees is calculated by the back-office business services provider.
3. Recorded hours from the bi-weekly time sheets are accumulated by the back-office business services provider and communicated to the Payroll Service via modem or input into the in-house payroll software.
4. The payroll documents received from the in-house payroll software (e.g., calculations, payrolls and payroll summaries) are compared with time sheets, pay rates, payroll deductions, compensated absences etc. by the back-office business services provider.
5. The back-office business services provider verifies gross pay and payroll deductions.
6. The total hours and number of employees are compared with the totals in the Payroll Register by the back-office business services provider.
7. The Payroll Register is reviewed and approved by the Operations Manager.

PAYROLL PAYMENT

Control Objective

To ensure payment for salaries and wages by check, direct deposit, cash or other means is made only to employees entitled to receive payment.

PAYROLL WITHHOLDINGS

Control Objective

To ensure that payment withholdings are correctly reflected and paid to the appropriate third parties.

Major Controls

A. Reconciliation of Payment and Payroll Withholdings Payroll withholdings are recorded in the appropriate General Ledger control accounts and reconciled with payments made to third parties.

B. Internal Accounting Controls The in-house payroll software calculates payroll withholdings, which are reviewed and verified by the back-office business services provider.

Procedures

1. The in-house payroll software calculates payroll withholdings for each employee. These are summarized by pay period and recorded in General Ledger.
2. Payments for payroll withholdings are reconciled with the amounts recorded in the General Ledger control accounts by the back-office business services provider.
3. The back-office business services provider reviews the accuracy and timeliness of payments made to third parties for payroll withholdings.
4. Original withholding and benefit election forms, maintained in the employee file, are prepared by employee and reviewed and approved on a periodic basis by the back-office business services provider.

1300 DEPRECIATION

Procedures

1. The School capitalizes all fixed assets when acquired, and records the historical cost of these items in the Enterprise Fund. In accordance with generally accepted accounting principles, as they relate to special purpose business-type activity, under FASB depreciation expense must be recorded in the statement of revenue, expenditures and changes in net assets. The Charter School will use the straight-line method of depreciation over

the assets useful life as determined as follow: Computers 3 years Office Equipment 5 years Vehicles 5 years Office Furniture 7 years Leasehold Improvements Life of lease or 5 years whichever is greater Building Improvements 20 years Building 30 years

1400 EXPENSE REIMBURSEMENT

Control Objective

To ensure the School pays for only authorized business expenses.

Major Controls

A. Travel Policies The School has adopted policies on travel reimbursement.

B. Employee Expense Reimbursement Documentation Employees are required to obtain and furnish documentation for individual expenses of $25 or over (provided they are not on a per diem basis) and company credit card purchases.

C. Internal Accounting Controls

(i) Justification for travel approved by CEO

(ii) Documentation for incurred employee expenses

(iii) Documentation for company credit card purchase.

Expense Advance or Reimbursement Expense Reimbursement:

1. Soon after traveling, but not exceeding 30 days, an employee who seeks reimbursement for authorized expenses completes a Travel Report detailing the expenses incurred, attaching originals of supporting documentation.

2. All credit card purchases are supported by invoices in order to be reimbursed.

2. The employee's Travel Report and credit card purchases invoices are reviewed and approved by the Business Manager.

1500 MANAGEMENT REPORTING PROCEDURES

In this section, procedures are covered for supporting the annual budget, financial reporting and tax compliance.

ANNUAL BUDGET

Control Objective

To effectively support the preparation of the annual budget and its periodic review.

Major Controls

A. Budget Process The Operations Manager/CEO works with the back-office business services provider and prepares the annual operating and capital budgets and cash flow projection, with input from the school's community. The budgets and projection are submitted to the Board of Trustees for approval.

B. Internal Accounting Controls Accuracy and completeness of the budget and projections

Procedures

1. In preparation of the annual operating and capital budget and cash flow projection, the back- office business services provider prepares preliminary budgets and projection for review by the Operations Manager/CEO in consultation with the school staff.

2. To support budgets and projection estimates, the back-office business services provider prepares current year-to-date financial data with projections of year-end totals.

3. The back-office business services provider and the Operations Manager/CEO review the budgets and projection submitted for completeness and reasonableness.

4. The Board of Trustees approves and adopts the final budgets and projection.
5. The adopted budgets totals are entered in the General Ledger by the back-office business services provider for the new fiscal year, in order to prepare budget to actual reports.

FINANCIAL REPORTING

Control Objective

To ensure the accuracy, completeness and timeliness of financial reporting to support decision- making.

Major Controls

A. Schedule Monthly managerial reports are prepared based on a schedule.

B. Review and Approval Financial reports are reviewed for accuracy and completeness.

C. Audit The annual financial statements of the School are audited by a certified public accounting firm.

Procedures

1. The back-office business services provider prepares monthly budget vs. actual financial reports and cash flow projection for the Board of Trustees meetings.
2. The Charter School submits to an audit of its financial statements by a qualified certified public accounting firm, in accordance with Governmental Auditing Standards
3. The School shall automatically submit all financial reports required under Education Code Section 47604.33 and 47605(m).

PAYROLL TAX COMPLIANCE

Control Objective

To accurately prepare and file required tax documents on a timely basis.

Procedures

1. The School maintains a schedule of required filing due dates for:

    (i) IRS Form W-2 - Wage and Tax Statement.

    (ii) IRS Form W-3 - Transmittal of Income and Tax Statements.

    (iii) IRS Form 940 - Employer's Federal Unemployment (FUTA) Tax Return.

    (iv) IRS Form 941 - Employer's Quarterly Federal Tax Return for Federal Income Tax Withheld from Wages and FICA Taxes.

    (v) IRS Form 1099 MISC (also 1099-DIV, 1099-INT, 1099-OID) - U.S. Annual Information Return for Recipients of Miscellaneous Income.

    (i) Quarterly and annual state(s) unemployment tax return(s).

2. Before submission, all payroll tax documents and the supporting schedules are reviewed and approved by the back-office business services provider for accuracy and completeness.

Employee Handbook
2026-27

5465 El Cajon Blvd.
San Diego, CA 92115
Phone: (619) 265-2411

Website: http://iftincharter.net

PROPOSED NOVEMBER 2026 REVISION

DRAFT - PENDING BOARD APPROVAL

IFTIN CHARTER SCHOOL
Adopted/Ratified: 01/26/18 RM
Revision Date: 07/31/25 AD

ACKNOWLEDGMENT OF RECEIPT OF EMPLOYEE HANDBOOK

PLEASE READ THE EMPLOYEE HANDBOOK AND SUBMIT A SIGNED COPY OF THIS STATEMENT TO THE CEO.

EMPLOYEE NAME: _____

I ACKNOWLEDGE that I have received a copy of the Employee Handbook. I have read and understood the contents of the Handbook, and I agree to abide by its directions and procedures. I have been given the opportunity to ask any questions I might have about the policies in the Handbook. I understand that it is my responsibility to read and familiarize myself with the policies and procedures contained in the Handbook.

I understand that the statements contained in the Handbook are guidelines for employees concerning some of Iftin Charter School's policies and benefits, and are not intended to create any contractual or other legal obligations or to alter the at-will nature of my employment with the School. In the event I do have an employment contract which expressly alters the at-will relationship, I agree to the foregoing except with reference to an at-will employment status.

I understand that except for employment at-will status, any and all policies or practices can be changed at any time by the School. I further understand the the School reserves the right to depart from and modify the policies stated in the Employee Handbook consistent with any applicable collective bargaining agreement provisions and other legal requirements.

I understand that other than the Board of the School, no person has authority to enter into any agreement, express or implied, for employment for any specific period of time, or to make any agreement for employment other than at-will; only the Board has the authority to make any such agreement and then only in writing signed by the Board President.

Employee's Signature: Date: _____

Please sign/date, tear out, and return to the School.

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INTRODUCTION TO HANDBOOK

This Handbook is designed to help employees get acquainted with Iftin Charter School (hereinafter referred to as "ICS" or the "School"). It explains some of our philosophies and beliefs, and describes some of our employment guidelines in general terms. Although this Handbook is not intended to be an exclusive or comprehensive policies and procedures manual, we hope that it will serve as a useful reference document for employees throughout their employment at the School. Employees should understand, however, that this Handbook is not intended to be a contract (express or implied), nor is it intended to otherwise create any legally enforceable obligations on the part of the School or its employees. In no way does the Handbook replace any official plan documents (e.g., health insurance, retirement plan, etc.) or insurance contracts, which will govern in all cases. **This Handbook supersedes and replaces all previous personnel policies, practices, and guidelines, except any existing and binding collective bargaining agreements.** Should any provision of this Handbook contradict a provision of an applicable collective bargaining agreement at ICS, the applicable collective bargaining agreement shall be controlling.

Due to the fact that the School is a growing and changing organization, it reserves full discretion to add to, modify, or delete provisions of this Handbook, or the policies and procedures on which they may be based, at any time without advance notice. ICS also reserves the right to interpret any of the provisions set forth in this Handbook in any manner it deems appropriate.

No individual other than the Board of Directors has the authority to enter into any employment or other agreement that modifies School policy. Any such modification *must* be in writing.

This Handbook is the property of the School, and it is intended for personal use and reference by employees of the School. Circulation of this Handbook outside of the School requires the prior written approval of the CEO.

Employees must sign the acknowledgment form at the beginning of this Handbook, tear it out, and return it to the CEO. This will provide the School with a record that each employee has received this Handbook.

CONDITIONS OF EMPLOYMENT

Equal Employment Opportunity Is Our Policy

ICS is an equal opportunity employer. It is the policy of the School to afford equal employment and advancement opportunity to all qualified individuals without regard to:

- Race;
- Color;
- Gender (including gender identity and gender expression);
- Sex (including pregnancy, childbirth, breastfeeding, and medical conditions related to such);
- Religious creed (including religious dress and grooming practices);
- Marital/registered domestic partner status;
- Age (forty (40) and over);
- National origin or ancestry (including native language spoken);
- Physical or mental disability (including HIV and AIDS);
- Medical condition (including cancer and genetic characteristics);
  Taking of a leave of absence pursuant to the Family Medical Leave Act ("FMLA"), Pregnancy Disability Leave ("PDL") law, Americans with Disabilities Act ("ADA"), California Family Rights Act ("CFRA"), or the Fair Employment and Housing Act ("FEHA");
- Genetic information;
- Sexual orientation;
- Military and veteran status; or
- Any other consideration made unlawful by federal, state, or local laws.

This policy extends to all employees and to all aspects of the employment relationship, including the hiring of new employees and the training, transfer, promotion, compensation and benefits of existing employees.

To comply with applicable laws ensuring equal employment opportunities to qualified individuals with a disability, the School will make reasonable accommodations for the known physical or mental limitations of an otherwise qualified individual with a disability who is an applicant or an employee unless undue hardship would result.

Any applicant or employee who requires an accommodation in order to perform the essential functions of the job should contact a School representative with day-to-day personnel responsibilities and request such an accommodation. The individual with the disability should specify what accommodation he or she needs to perform the job. ICS then will conduct an investigation to identify the barriers that interfere with the equal opportunity of the applicant or employee to perform his or her job. ICS will identify possible accommodations, if any, that will help eliminate the limitation. If the accommodation is reasonable and will not impose an undue hardship, the School will make the accommodation.

Employment At-Will

While some employment with ICS is contractual and dictated by an applicable collective bargaining agreement, some employees and all extra positions not represented by a recognized collective bargaining unit are employed on an at-will basis. As such, employment in these at-will positions may be terminated with or without cause or advanced notice at any time by the employee or ICS.

Nothing contained in this Handbook, employment applications, School memoranda or other materials provided to the at-will employees in connection with their employment shall require the School to have "cause" to terminate an at-will employee or otherwise restrict the School's right to release an employee from their at-will employment with the School, except as agreed upon by an applicable collective bargaining agreement. Statements of specific grounds for termination set forth in this Handbook or elsewhere are not all-inclusive and are not intended to restrict the School's right to terminate at-will. No School representative, other than the Board of Directors or its designee, is authorized to modify this policy for any employee or to make any representations to employees or applicants concerning the terms or conditions of employment with the School that are not consistent with the School's policy regarding at-will employment.

This policy shall not be modified by any statements contained in this Handbook or employee applications, School memoranda, or any other materials provided to employees in connection with their employment. Further, none of those documents whether singly or combined, or any employment practices, shall create an express or implied contract of employment for a definite period, nor an express or implied contract concerning any terms or conditions of employment.

Child Abuse and Neglect Reporting

California Penal Code section 11166 requires any child care custodian who has knowledge of, or observes, a child in his or her professional capacity or within the scope of his or her employment whom he or she knows or reasonably suspects has been the victim of child abuse to report the known or suspected instance of child abuse to a child protective agency immediately, or as soon as practically possible, by telephone and to prepare and send a written report thereof within thirty-six (36) hours of receiving the information concerning the incident.

ICS will provide annual training on the mandated reporting requirements, using the online training module provided by the State Department of Social Services, to employees who are mandated reporters. Mandated reporter training will also be provided to employees hired during the course of the school year. This training will include information that failure to report an incident of known or reasonably suspected child abuse or neglect, as required by Penal Code section 11166, is a misdemeanor punishable by up to six (6) months confinement in a county jail, or by a fine of one-thousand dollars ($1,000), or by both that imprisonment and fine.

All employees required to receive mandated reporter training must provide proof of completing the training within the first six (6) weeks of each school year or within the first six (6) weeks of that employee's employment.

By acknowledging receipt of this Handbook, employees acknowledge they are child care custodians and are certifying that they have knowledge of California Penal Code section 11166 and will comply with its provisions.

Criminal Background Checks

As required by law, all individuals working or volunteering at the School will be required to submit to a criminal background investigation. No condition or activity will be permitted that may compromise the School's commitment to the safety and the well-being of students takes precedence over all other considerations. Conditions that preclude working at the School include conviction of a controlled substance or sex offense, or a serious or violent felony. Additionally, should an employee, during his/her employment with the School, be convicted of a controlled substance or sex offense, or serious or violent felony, the employee must immediately report such a conviction to the CEO.

Tuberculosis Testing

All employees of the School must submit written proof from a physician of a risk assessment examination for tuberculosis (TB) within the last sixty (60) days. If TB risk factors are identified, a physician must conduct an examination to determine whether the employee is free of infectious TB. The examination for TB consists of an approved TB test, which, if positive, will be followed by an x-ray of the lungs, or in the absence of skin testing, an x-ray of the lungs. All employees will be required to undergo TB risk assessments and, if risk factors are found, the examination at least once every four (4) years. Volunteers may be required to undergo a TB examination as necessary. The TB risk assessment and, if indicated, the examination is a condition of initial employment with the School and the cost of the exam will be borne by the applicant.

Food handlers may be required to have annual TB exams. Documentation of employee and volunteer compliance with TB risk assessments and examinations will be kept on file in the office. This requirement also includes contract food handlers, substitute teachers, and student teachers serving under the supervision of an educator. Any entity providing student services to the School will be contractually required to ensure that all contract workers have had TB testing that shows them to be free of active TB prior to conducting work with School students.

Immigration Compliance

ICS will comply with applicable immigration law, including the Immigration Reform and Control Act of 1986 and the Immigration Act of 1990. As a condition of employment, every individual must provide satisfactory evidence of his or her identity and legal authority to work in the United States. However, ICS will not check the employment authorization status of current employees or applicants who were not offered positions with the School unless required to do so by law.

The School shall not discharge an employee or in any manner discriminate, retaliate, or take any adverse action (*e.g.*, threatening to report the suspected citizenship or immigration status of an employee or a member of the employee's family) against any employee or applicant for employment because the employee or applicant exercised a right protected under applicable law. Further, the School shall not discriminate against any individual because he or she holds or

presents a driver's license issued per Vehicle Code § 12801.9 to persons who have not established their federally-authorized presence in the United States.

Professional Boundaries: Staff/Student Interaction Policy

ICS recognizes its responsibility to make and enforce all rules and regulations governing student and employee behavior to bring about the safest and most learning-conducive environment possible.

Corporal Punishment

Corporal punishment shall not be used as a disciplinary measure against any student. Corporal punishment includes the willful infliction of, or willfully causing the infliction of, physical pain on a student.

For purposes of this policy, corporal punishment does not include an employee's use of force that is reasonable and necessary to protect the employee, students, staff or other persons or to prevent damage to property.

For clarification purposes, the following examples are offered for direction and guidance of School personnel:

A. Examples of PERMITTED actions (NOT corporal punishment)

1. Stopping a student from fighting with another student;
2. Preventing a pupil from committing an act of vandalism;
3. Defending yourself from physical injury or assault by a student;
4. Forcing a pupil to give up a weapon or dangerous object;
5. Requiring an athletic team to participate in strenuous physical training activities designed to strengthen or condition team members or improve their coordination, agility, or physical skills;
6. Engaging in group calisthenics, team drills, or other physical education or voluntary recreational activities.

B. Examples of PROHIBITED actions (corporal punishment)

1. Hitting, shoving, pushing, or physically restraining a student as a means of control;
2. Making unruly students do push-ups, run laps, or perform other physical acts that cause pain or discomfort as a form of punishment;
3. Paddling, swatting, slapping, grabbing, pinching, kicking, or otherwise causing physical pain.

Acceptable and Unacceptable Staff/Student Behavior

This policy is intended to guide all School faculty and staff in conducting themselves in a way that reflects the high standards of behavior and professionalism required of school employees and to specify the boundaries between students and staff.

Although this policy gives specific, clear direction, it is each staff member's obligation to avoid situations that could prompt suspicion by parents, students, colleagues, or school leaders. One viable standard that can be quickly applied, when you are unsure if certain conduct is acceptable, is to ask yourself, "Would I be engaged in this conduct if my family or colleagues were standing next to me?"

For the purposes of this policy, the term "boundaries" is defined as acceptable professional behavior by staff members while interacting with a student. Trespassing the boundaries of a student/teacher relationship is deemed an abuse of power and a betrayal of public trust.

Some activities may seem innocent from a staff member's perspective, but can be perceived as flirtation or sexual insinuation from a student or parent point of view. The objective of the following lists of acceptable and unacceptable behaviors is not to restrain innocent, positive relationships between staff and students, but to prevent relationships that could lead to, or may be perceived as, sexual misconduct.

Staff must understand their own responsibility for ensuring that they do not cross the boundaries as written in this policy. Disagreeing with the wording or intent of the established boundaries will be considered irrelevant for disciplinary purposes. Thus, it is crucial that all employees learn this policy thoroughly and apply the lists of acceptable and unacceptable behaviors to their daily activities. Although sincere, competent interaction with students certainly fosters learning, student/staff interactions must have boundaries surrounding potential activities, locations and intentions.

Duty to Report Suspected Misconduct

When any employee reasonably suspects or believes that another staff member may have crossed the boundaries specified in this policy, he or she must immediately report the matter to a school administrator. All reports shall be as confidential as possible under the circumstances. It is the duty of the administrator to investigate and thoroughly report the situation. Employees must also report to the administration any awareness or concern of student behavior that crosses boundaries or where a student appears to be at risk for sexual abuse.

Examples of Specific Behaviors

The following examples are not an exhaustive list:

Unacceptable Staff/Student Behaviors (Violations of this Policy)

(a) Giving gifts to an individual student that are of a personal and intimate nature. (b) Kissing of any kind.
(c) Any type of unnecessary physical contact with a student in a private situation. (d) Intentionally being alone with a student away from the school.
(e) Making or participating in sexually inappropriate comments.
(f) Sexual jokes.
(g) Seeking emotional involvement with a student for your benefit.
(h) Listening to or telling stories that are sexually oriented.
(i) Discussing inappropriate personal troubles or intimate issues with a student in an attempt to gain their support and understanding.

(j) Becoming involved with a student so that a reasonable person may suspect inappropriate behavior.

Unacceptable Staff/Student Behaviors without Parent and Supervisor Permission

(These behaviors should only be exercised when a staff member has parent and supervisor permission.)

(a) Giving students a ride to/from school or school activities.
(b) Being alone in a room with a student at school with the door closed. (c) Allowing students in your home.

Cautionary Staff/Student Behaviors

(These behaviors should only be exercised when a reasonable and prudent person, acting as an educator, is prevented from using better practice or behavior. Staff members should inform their supervisor of the circumstance and occurrence prior to or immediately after the occurrence)

(a) Remarks about the physical attributes or development of anyone.
(b) Excessive attention toward a particular student.
(c) Sending emails, text messages or letters to students if the content is not about school activities.

Acceptable and Recommended Staff/Student Behaviors

(a) Getting parents' written consent for any after-school activity.
(b) Obtaining formal approval to take students off school property for activities such as field trips or competitions.
(c) Emails, text, phone and instant messages to students must be very professional and pertaining to school activities or classes (Communication should be limited to school technology).
(d) Keeping the door open when alone with a student.
(e) Keeping reasonable space between you and your students.
(f) Stopping and correcting students if they cross your own personal boundaries. (g) Keeping parents informed when a significant issue develops about a student. (h) Keeping after-class discussions with a student professional and brief. (i) Asking for advice from fellow staff or administrators if you find yourself in a difficult situation related to boundaries.
(j) Involving your supervisor if conflict arises with the student.
(k) Informing the CEO about situations that have the potential to become more severe.
(l) Making detailed notes about an incident that could evolve into a more serious situation later.
(m) Recognizing the responsibility to stop unacceptable behavior of students or coworkers.
(n) Asking another staff member to be present if you will be alone with any type of special needs student.

(o) Asking another staff member to be present when you must be alone with a student after regular school hours.
(p) Giving students praise and recognition without touching them.
(q) Pats on the back, high fives and handshakes are acceptable.
(r) Keeping your professional conduct a high priority.
(s) Asking yourself if your actions are worth your job and career.

Policy Prohibiting Unlawful Harassment, Discrimination, and Retaliation

ICS is committed to providing a work and educational atmosphere that is free of unlawful harassment, discrimination, and retaliation. ICS's policy prohibits unlawful harassment, discrimination, and retaliation based upon: race; color; gender (including gender identity and gender expression); sex (including pregnancy, childbirth, breastfeeding, and related medical conditions); religious creed (including religious dress and grooming practices); marital/registered domestic partner status; age (forty (40) and over); national origin or ancestry (including native language spoken); physical or mental disability (including HIV and AIDS); medical condition (including cancer and genetic characteristics); taking a leave of absence authorized by law; genetic information; sexual orientation; military and veteran status; or any other consideration made unlawful by federal, state, or local laws.

Employees, volunteers, unpaid interns, individuals in apprenticeship programs, and independent contractors shall not be harassed, or discriminated or retaliated against, based upon the characteristics noted above.

ICS does not condone and will not tolerate unlawful harassment, discrimination, or retaliation on the part of any employee (including supervisors and managers) or third party (including independent contractors or other person with which the School does business). Supervisors and managers are to report any complaints of unlawful harassment to the CEO or designee.

When ICS receives allegations of unlawful harassment, discrimination, or retaliation, the Board (if a complaint is about the CEO) or the CEO or designee will conduct a fair, timely and thorough investigation that provides all parties an appropriate process and reaches reasonable conclusions based on the evidence collected. The investigation will be handled in as confidential a manner as possible, although complete confidentiality cannot be guaranteed. Complainants and witnesses shall not be subject to retaliation for making complaints in good faith or participating in an investigation. ICS is committed to remediating any instances where investigation findings demonstrate unlawful harassment, discrimination, or retaliation has occurred.

<u>Prohibited Unlawful Harassment</u>

· Verbal conduct such as epithets, derogatory jokes or comments or slurs; · Physical conduct including assault, unwanted touching, intentionally blocking normal movement, or interfering with work because of sex, race or any other protected basis; · Retaliation for reporting or threatening to report harassment; or
· Disparate treatment based on any of the protected classes above.

<u>Prohibited Unlawful Sexual Harassment</u>

ICS is committed to providing a workplace free of sexual harassment and considers such harassment to be a major offense, which may result in disciplinary action, up to, and including dismissal, of the offending employee.

Sexual harassment consists of sexual advances, request for sexual favors and other verbal or physical conduct of a sexual nature, regardless of whether or not the conduct is motivated by sexual desire, when: (1) submission to the conduct is either made explicitly or implicitly a term or condition of an individual's employment; (2) an employment decision is based upon an individual's acceptance or rejection of that conduct; and/or (3) that conduct interferes with an individual's work performance or creates an intimidating, hostile or offensive working environment.

It is also unlawful to retaliate in any way against an employee who has articulated a good faith concern about sexual harassment against him or her or against another individual.

All supervisors of staff will receive sexual harassment, discrimination, and retaliation training within six (6) months of their assumption of a supervisory position and will receive further training once every two (2) years thereafter. Such training will address all legally required topics, including information about the negative effects that abusive conduct has on both the victim of the conduct and others in the workplace, as well as methods to prevent abusive conduct undertaken with malice a reasonable person would find hostile, offensive, and unrelated to an employer's legitimate business interests. Abusive conduct includes but is not limited to repeated infliction of verbal abuse, such as the use of derogatory remarks, insults, and epithets, verbal or physical conduct that a reasonable person would find threatening, intimidating, or humiliating, or the gratuitous sabotage or undermining of a person's work performance. Supervisors shall also be trained on how to appropriately respond when the supervisor becomes aware that an employee is the target of unlawful harassment. Other staff will receive sexual harassment training and/or instruction concerning sexual harassment in the workplace as required by law.

Each employee has the responsibility to maintain a workplace free from any form of sexual harassment. Consequently, should any individual, in particular those with supervisory responsibilities, become aware of any conduct that may constitute sexual harassment or other prohibited behavior, immediate action should be taken to address such conduct. Any employee who believes they have been sexually harassed or has witnessed sexual harassment is encouraged to immediately report such harassment to the CEO. See **Appendix A** for the "Harassment/Discrimination/Retaliation Complaint Form." See **Appendix B** for the general "Internal Complaint Form."

Sexual harassment may include, but is not limited to:

· Physical assaults of a sexual nature, such as:

  - Rape, sexual battery, molestation or attempts to commit these assaults and
  - Intentional physical conduct that is sexual in nature, such as touching, pinching, patting, grabbing, brushing against another's body, or poking another's body.

· Unwanted sexual advances, propositions or other sexual comments, such as:

- Sexually oriented gestures, notices, remarks, jokes, or comments about a person's sexuality or sexual experience.

- Preferential treatment or promises of preferential treatment to an employee for submitting to sexual conduct, including soliciting or attempting to solicit any employee to engage in sexual activity for compensation or reward or disparate treatment for rejecting sexual conduct.

- Subjecting or threats of subjecting an employee to unwelcome sexual attention or conduct or intentionally making performance of the employee's job more difficult because of the employee's sex.

· Sexual or discriminatory displays or publications anywhere at the workplace by employees, such as:

- Displaying pictures, cartoons, posters, calendars, graffiti, objections, promotional materials, reading materials, or other materials that are sexually suggestive, sexually demeaning or pornographic or bringing to work or possessing any such material to read, display or view at work;

- Reading publicly or otherwise publicizing in the work environment materials that are in any way sexually revealing, sexually suggestive, sexually demeaning or pornographic; and

- Displaying signs or other materials purporting to segregate an employee by sex in an area of the workplace (other than restrooms or similar rooms).

The illustrations of harassment and sexual harassment above are not to be construed as an all inclusive list of prohibited acts under this policy. Moreover, please note that while in most situations a personal relationship is a private matter, these relationships are not appropriate in a professional setting, particularly where one of the parties has management or supervisory responsibilities. As such, consensual relationships in the workplace may violate ICS policy.

Whistleblower Policy

ICS requires its directors, officers, employees, and volunteers to observe high standards of ethics in the conduct of their duties and responsibilities within the School. As representatives of the School, such individuals must practice honesty and integrity in fulfilling all responsibilities and must comply with all applicable laws and regulations. The purpose of this policy is to create an ethical and open work environment, to ensure that the School has a governance and accountability structure that supports its mission, and to encourage and enable directors, officers, employees, and volunteers of the School to raise serious concerns about the occurrence of illegal or unethical actions within the School before turning to outside parties for resolution.

All directors, officers, employees, and volunteers of the School have a responsibility to report any action or suspected action taken within the School that is illegal, unethical or violates any adopted policy of the School, or local rule or regulation. Anyone reporting a violation must act in good faith, without malice to the School or any individual at the School and have reasonable

grounds for believing that the information shared in the report indicates that a violation has occurred. A person who makes a report does not have to prove that a violation has occurred. However, any report which the reporter has made maliciously or any report which the reporter has good reason to believe is false will be viewed as a serious disciplinary offense. No one who in good faith reports a violation, or who, in good faith, cooperates in the investigation of a violation shall suffer harassment, retaliation, or adverse employment action. Further, no one who in good faith discloses, who may disclose, or who the School believes disclosed or may disclose, information regarding alleged violations to a person with authority over the employee or another employee who had responsibility for investigating, discovering or correcting the purported violation shall suffer harassment, retaliation, or adverse employment action.

Drug-Free Workplace

ICS is committed to providing a drug and alcohol free workplace and to promoting safety in the workplace, employee health and well-being, customer confidence and a work environment that is conducive to attaining high work standards. The use of drugs and alcohol by employees, whether on or off the job, jeopardizes these goals, since it adversely affects health and safety, security, productivity, and public confidence and trust. Drug or alcohol use in the workplace or during the performance of job duties is extremely harmful to workers and to other ICS stakeholders.

The bringing to the workplace, possession or use of intoxicating beverages or drugs on any School premises or during the performance of work duties is prohibited and will result in disciplinary action up to and including termination.

Confidential Information

All information relating to students, personal information, schools attended, addresses, contact numbers and progress information is confidential in nature, and may not be shared with or distributed to unauthorized parties. All records concerning special education pupils shall be kept strictly confidential and maintained in separate files. Failure to maintain confidentiality may result in disciplinary action, up to and including release from at-will employment.

Conflict of Interest

All employees must avoid situations involving actual or potential conflict of interest. An employee involved in any relationships or situations which may constitute a conflict of interest should immediately and fully disclose the relevant circumstances to the CEO, or the Board of Directors, for a determination about whether a potential or actual conflict exists. If an actual or potential conflict is determined, the School may take whatever corrective action appears appropriate according to the circumstances. Failure to disclose facts shall constitute grounds for disciplinary action.

Smoking

The ICS facility is a no smoking facility.

THE WORKPLACE

Work Schedule

School hours are normally 7:30 a.m. – 4:00 p.m., Monday through Friday. The regular workday schedule for non-exempt employees is eight (8) hours; the regular workweek schedule is forty (40) hours. Exempt employees are also generally expected to be present during business hours and to commit whatever additional time is necessary to satisfactorily complete all job requirements.

Meal and Rest Periods

Non-exempt employees working at least five (5) hours are provided with a thirty (30) minute meal period, to be taken approximately in the middle of the workday but by no later than the end of the 5th hour of work. An employee may waive this meal period if the day's work will be completed in no more than six (6) hours, provided the employee and ICS mutually consent to the waiver in writing.

Non-exempt employees are also provided with a ten (10) minute rest period for every four (4) hours worked which should be scheduled towards the middle of the four (4) hour work period as practicable. Employees are prohibited from combining meal and rest period time.

An employee's supervisor must be aware of and approve scheduled meal and rest periods. Employees must immediately inform their supervisor if they are prevented from taking their meal and/or rest periods. Employees are expected to observe assigned working hours and the time allowed for meal and rest periods.

Lactation Accommodation

ICS accommodates lactating employees by providing a reasonable amount of break time to any employee who desires to express breast milk for an infant child. The break time shall, if possible, run concurrently with any break time already provided to the employee. Any break time provided to express breast milk that does not run concurrently with break time already provided to the non-exempt employee shall be unpaid.

ICS will make reasonable efforts to provide employees who need a lactation accommodation with the use of a room or other private location that is located close to the employee's work area. Employees with private offices will be required to use their offices to express breast milk. Employees who desire lactation accommodations should contact their supervisor to request accommodations.

Attendance and Tardiness

All employees, whether exempt or non-exempt, are expected to arrive at work consistently and on time. Absenteeism and tardiness negatively affects the School's ability to implement its educational program and disrupts consistency in students' learning.

Employees should notify the CEO or designee about an absence or late arrival as soon as practicable. For a foreseeable absence, employees are ordinarily expected to call at least one-half hour before work. For an unforeseeable illness or other protected leave, oral or written notice as soon as practicable is sufficient; no employee is required to give notice that cannot reasonably be provided.

Unexcused absences or tardiness may result in discipline subject to applicable law and contracts. Lawfully taken paid sick leave and other protected leave will not be treated as an attendance violation. If an employee is absent more than three consecutive days without contact, ICS will make reasonable efforts to determine the circumstances before treating the absence as job abandonment; protected leave will not be deemed a voluntary resignation.

Time Cards/Records

By law, ICS is obligated to keep accurate records of the time worked by non-exempt employees. Such employees shall be required to utilize the School's time card system.

Non-exempt employees must accurately clock in and out of their shifts as this is the only way the payroll department knows how many hours each employee has worked and how much each employee is owed. The time card indicates when the employee arrived and when the employee departed. All non-exempt employees must clock in and out for arrival and departure, along with lunch and for absences like doctor or dentist appointments. All employees are required to keep the office advised of their departures from and returns to the school premises during the workday.

Non-exempt employees are solely responsible for ensuring accurate information on their time cards and remembering to record time worked. If an employee forgets to mark their time card or makes an error on the time card, the employee must contact the Payroll Administrator to make the correction and such correction must be initialed by both the employee and the payroll administrator.

Non-exempt employees are prohibited from performing off-the-clock work, including but not limited to checking emails before/after work hours, performing work in the morning before logging in, and running School errands after logging out.

No one may record hours worked on another's time clock. Any employee who violates any aspect of this policy may be subject to disciplinary action, up to and including release from at will employment with the School.

Use of Email, Voicemail and Internet Access

ICS will permit employees to use its email, voicemail systems and Internet access subject to the following:

1. Personal use of email, voicemail, or Internet access is **not permitted** during work hours or on School equipment unless explicitly authorized and aligned with professional conduct and School policies.
2. The email system and Internet access is not to be used in any way that may be disruptive, offensive to others, or harmful to morale. For example, sexually explicit images, ethnic slurs, racial epithets, or anything else that may be construed as harassment or disparagement of others based on their race, national origin, sex, sexual orientation, age,

religious beliefs or political beliefs may not be displayed or transmitted.

3. Employees should not attempt to gain access to another employee's personal file or email or voicemail messages without the latter's express permission.

4. School staff will not enter an employee's personal email files or voicemail unless there is a business need to do so. ICS retains a copy of all passwords; passwords unknown to the School may not be used. System security features, including passwords and delete functions, do not neutralize the School's ability to access any message at any time. Employees must be aware that the possibility of such access always exists.

5. Employees should not use personal devices or email accounts for School-related communications. Such communications should only take place using School-issued devices and via the employee's ICS email account.

Personal Business

ICS's facilities for handling mail and telephone calls are designed to accommodate School business. Employees should have personal mail directed to their home address and limit personal telephone calls to an absolute minimum. Personal calls should not be made outside the immediate dialing area. Do not use School material, time or equipment for personal projects.

Social Media

If an employee decides to post information on the Internet (i.e., personal blog, Facebook, Instagram, Twitter, etc.) that discusses any aspect of his/her workplace activities, the following restrictions apply:

· School equipment, including School computers and electronics systems, may not be used for these purposes;
· Student and employee confidentiality policies must be strictly followed; · Employees must make clear that the views expressed in their blogs are their own and not those of the School;
· Employees may not use the School's logos, trademarks and/or copyrighted material and are not authorized to speak on the School's behalf;
· Employees are not authorized to publish any confidential or proprietary information maintained by the School;
· Employees are prohibited from making discriminatory, defamatory, libelous or slanderous comments when discussing the School, the employee's supervisors, co workers and competitors;
· Employees must comply with all School policies, including, but not limited to, rules against unlawful harassment and retaliation.

The School reserves the right to take disciplinary action against any employee whose Internet postings violate this or other School policies.

Personal Appearance/Standards of Dress

ICS employees serve as role models to the School's students. All employees should therefore maintain professional standards of dress and grooming. Just as overall attitude and instructional competency contribute to a productive learning environment, so do appropriate dress and grooming.

Employees are encouraged to wear clothing that will add dignity to the educational profession, will present an image consistent with their job responsibilities, and will not interfere with the learning process. Accordingly, all employees shall adhere to the following standards of dress:

1) Clothing and jewelry must be safe and appropriate to the educational environment. All clothing must be clean and in good repair. Slits or tears in pants or other articles of clothing are not permitted except for modest slits in women's dresses or skirts that are no higher than three (1) inch above the knee.

2) Head coverings, including hats of any kind, except those worn for religious or safety reasons, are not to be worn inside school buildings including assemblies, classrooms, labs and offices. Hats may be worn outside for sun protection. All hats are to be removed upon entering school buildings. For exceptions to this policy, prior approval must be granted by the CEO.

3) Slacks and shorts are to be worn on the waist with no portion of an undergarment showing. Jeans are not permitted. Shorts should be modest in length and should be no higher than three (1) inch above the knee.

4) Skirts and dresses should be no higher than three (1) inches above the knee.

5) All tops must be appropriate to the work environment, and should be clean, neat, and provide proper coverage.

6) For safety purposes, earrings must not dangle more than one (1) inch below the ear.

7) Clothing or jewelry with logos that depict and/or promote gangs , drugs, alcohol, tobacco, sex, violence, illegal activities, profanity, or obscenity are not permitted.

8) Appropriate shoes must be worn at all times.

Health and Safety Policy

ICS is committed to providing and maintaining a healthy and safe work environment for all employees.

Employees are required to know and comply with the School's General Safety Rules and to follow safe and healthy work practices at all times. Employees are required to report immediately to the CEO any potential health or safety hazards, and all injuries or accidents.

In compliance with Proposition 65, the School will inform employees of any known exposure to a chemical known to cause cancer or reproductive toxicity.

Security Protocols

ICS has developed guidelines to help maintain a secure workplace. Be aware of unknown persons loitering in parking areas, walkways, entrances and exits and service areas. Report any suspicious persons or activities to the CEO. Employee desk or office should be secured at the end of the day. When an employee is called away from his or her work area for an extended length of time, valuable or personal articles should not be left around a work station that may be accessible. The security of facilities as well as the welfare of employees depends upon the alertness and sensitivity of every individual to potential security risks. Employees should immediately notify the CEO when keys are missing or if security access codes or passes have been breached.

Occupational Safety

ICS is committed to the safety of its employees, vendors, contractors and the public and to providing a clear safety goal for management.

The prevention of accidents is the responsibility of every School supervisor. It is also the duty of all employees to accept and promote the established safety regulations and procedures. Every effort will be made to provide adequate safety training. If an employee is ever in doubt how to perform a job or task safely, assistance should be requested. Unsafe conditions must be reported immediately.

It is the policy of the School that accident prevention shall be considered of primary importance in all phases of operation and administration. ICS's management is required to provide safe and healthy working conditions for all employees and to establish and require the use of safe practices at all times.

Failure to comply with or enforce School safety and health rules, practices and procedures could result in disciplinary action up to and including possible termination.

Accident/Incident Reporting

It is the duty of every employee to immediately or as soon as is practical report any accident or injury occurring during work or on School premises so that arrangements can be made for medical or first aid treatment, as well as for investigation and follow-up purposes.

Reporting Fires and Emergencies

It is the duty of every employee to know how to report fires and other emergencies quickly and accurately. Employees should report any such emergency by calling management. In addition, all employees should know the local emergency numbers such as 911.

EMPLOYEE WAGES AND HEALTH BENEFITS

Payroll Withholdings

As required by law, the School shall withhold Federal Income Tax, State Income Tax, Social Security (FICA) and State Disability Insurance from each employee's pay as follows:

1. Federal Income Tax Withholding: The amount varies with the number of exemptions the employee claims and the gross pay amount.

2. State Income Tax Withholding: The same factors which apply to federal withholdings apply to state withholdings.

3. Social Security (FICA): The Federal Insurance Contribution Act requires that a certain percentage of employee earnings be deducted and forwarded to the federal government, together with an equal amount contributed by the School.

4. State Disability Insurance (SDI): This state fund is used to provide benefits to those out of work because of illness or disability.

Every deduction from an employee's paycheck is explained on the check voucher. If an employee does not understand the deductions, he or she should ask the CEO to explain them.

Employees may change the number of withholding allowances claimed for Federal Income Tax purposes at any time by filling out a new W-4 form and submitting it to the CEO. The office maintains a supply of these forms.

All Federal, State, and Social Security taxes will be automatically deducted from paychecks. Federal Withholding Tax deduction is determined by the employee's W-4 form. The W-4 form should be completed upon hire and it is the employee's responsibility to report any changes in filing status to the CEO and to fill out a new W-4 form.

At the end of the calendar year, a "withholding statement" (W-2) will be prepared and forwarded to each employee for use in connection with preparation of income tax returns. The W-2 shows Social Security information, taxes withheld and total wages.

Overtime Pay

Whether an employee is exempt from or subject to overtime pay will be determined on a case by-case basis and will be indicated in the employee's job description. Generally, teachers and administrators are exempt. Non-exempt employees may be required to work beyond the regularly scheduled workday or workweek as necessary. Only actual hours worked in a given workday or workweek can apply in calculating overtime for non-exempt employees. ICS will attempt to distribute overtime evenly and accommodate individual schedules. All overtime work must be previously authorized by the CEO. ICS provides compensation for all overtime hours worked by non-exempt employees in accordance with state and federal law as follows:

> For employees subject to overtime, all hours worked in excess of eight (8) hours in one workday or forty (40) hours in one workweek shall be treated as overtime. Compensation for hours in excess of forty (40) for the workweek or in excess of eight (8) and not more than twelve (12) for the workday, and for the first eight (8) hours on the seventh consecutive day in one workweek, shall be paid at a rate of one and one-half times the employee's regular rate of pay. Compensation for hours in excess of twelve (12) in one workday and an excess of eight (8) on the seventh consecutive workday of the workweek shall be paid at double the regular rate of pay.

Exempt employees may have to work hours beyond their normal schedules as work demands require. No overtime compensation will be paid to these exempt employees.

Paydays

Paydays are scheduled twice per month, unless otherwise noted. If an employee observes any error in his or her check, it should be reported immediately to the Payroll Administrator.

Wage Attachments and Garnishments

Under normal circumstances, the School will not assist creditors in the collection of personal debts from its employees. However, creditors may resort to certain legal procedures such as garnishments, levies or judgments that require the School, by law, to withhold part of an employee's earnings in their favor.

Employees are strongly encouraged to avoid such wage attachments and garnishments. If the School is presented a second garnishment request concerning an employee, the CEO will discuss the situation with the employee.

Medical Benefits

Eligibility

An employee is eligible for medical coverage if he or she is a regular employee working for the School at least thirty (30) hours per week.

Employees who go from part-time to full-time employment become eligible for full benefits on the first day of the month following the effective date of the change.

ICS reserves the right to change or terminate medical plans or other benefits at any time consistent with any applicable collective bargaining agreements.

When Coverage Starts

Your coverage will begin on the first day of employment or if hired mid-month it will start on the first day of the next month. Your enrollment form must be submitted to the CEO as soon as possible. This form serves as a request for coverage, and authorizes any payroll deductions necessary to pay for your coverage.

COBRA Benefits

When coverage under the School's medical and/or dental plans ends, employees or their dependents can continue coverage for eighteen (18) or thirty-six (36) months, depending upon the reason benefits ended. To continue coverage, an employee must pay the full cost of coverage – the employee contribution and the School's previous contribution plus a possible administrative charge.

Medical coverage for an employee, his/her spouse, and eligible dependent children can continue for up to eighteen (18) months if coverage ends because:

• Employment ends, voluntarily or involuntarily, for any reason other than gross misconduct; or

• Hours of employment are reduced below the amount required to be considered a full-time employee or part-time, making an employee ineligible for the plan.

This eighteen (18) month period may be extended an additional eleven (11) months in cases of disability subject to certain requirements. This eighteen (18) month period may also be extended an additional eighteen (18) months if other events (such as a divorce or death) occur subject to certain requirements.

An employee's spouse and eligible dependents can continue their health coverage for up to thirty-six (36) months if coverage ends because:

• The employee dies while covered by the plan;

• The employee and his/her spouse become divorced or legally separated;

• The employee becomes eligible for Medicare coverage, but his/her spouse has not yet reach age sixty-five (65); or

• The employee's dependent child reaches an age which makes him or her ineligible for coverage under the plan.

Rights similar to those described above may apply to retirees, spouses and dependents if the employer commences a bankruptcy proceeding and those individuals lose coverage.

ICS will notify employees or their dependents if coverage ends due to termination or a reduction in work hours. If an employee becomes eligible for Medicare, divorced or legally separated, die, or when a dependent child no longer meets the eligibility requirements, the employee or a family member are responsible for notifying the School within thirty (30) days of the event. ICS will then notify the employee or his/her dependents of the employee's rights.

Health coverage continuation must be elected within sixty (60) days after receiving notice of the end of coverage, or within sixty (60) days after the event causing the loss, whichever is later.

There are certain circumstances under which coverage will end automatically. This happens if:

• Premiums for continued coverage are not paid within thirty (30) days of the due date;

• The employee (or his/her spouse or child) become covered under another group health plan which does not contain any exclusion or limitation with respect to any pre-existing condition the employee (or the employee's spouse or child, as applicable) may have;

• ICS stops providing group health benefits;

• The employee (or the employee's spouse or child) become entitled to Medicare; or

• The employee extended coverage for up to twenty-nine (29) months due to disability and there has been a final determination that the employee is no longer disabled.

PERSONNEL EVALUATION AND RECORD KEEPING

Employee Reviews and Evaluations

Each employee will receive periodic performance reviews conducted by the CEO. Performance evaluations will be conducted annually. The frequency of performance evaluations may vary depending upon length of service, job position, past performance, changes in job duties, or recurring performance problems. Employee evaluations regarding employees who are members of a collective bargaining unit shall receive evaluations subject to any specified requirements in the applicable collective bargaining agreement.

Performance evaluations may review factors such as the quality and quantity of the work performed, knowledge of the job, initiative, work attitude, and attitude toward others. The performance evaluations are intended to make employees aware of their progress, areas for improvement, and objectives or goals for future work performance. Favorable performance evaluations do not guarantee increases in salary or promotions. Salary increases and promotions are solely within the discretion of the School and depend upon many factors in addition to performance. After the review, an employee will be required to sign the evaluation report simply to acknowledge that it has been presented to them, that they have discussed it with the CEO, and that they are aware of its contents.

Newly hired employees may have their performance goals reviewed by the CEO within the first ninety (90) days of employment.

Salary and potential for advancement will be based largely upon job performance. On a periodic basis, the CEO will review employee job performance with an employee in order to establish goals for future performance and to discuss your current performance. ICS's evaluation system will in no way alter the at-will employment relationship.

Personnel Files and Record Keeping Protocols

At the time of employment, a personnel file is established for you. Please keep the CEO

advised of changes that should be reflected in your personnel file. Such changes include: change in address, telephone number, marital status, number of dependents and person(s) to notify in case of emergency. Prompt notification of these changes is essential and will enable the School to contact you should the change affect your other records.

You have the right to inspect documents in your personnel file, as provided by law, in the presence of a School representative, at a mutually convenient time. You also have the right to obtain a copy of your personnel file as provided by law. You may add your comments to any disputed item in the file. ICS will restrict disclosure of your personnel file to authorized individuals within the School. A request for information contained in the personnel file must be directed to the CEO. Only the CEO or designee is authorized to release information about current or former employees. Disclosure of information to outside sources will be limited. However, the School will cooperate with requests from authorized law enforcement or local, state or federal agencies conducting official investigations or as otherwise legally required.

Credible complaints of substantiated investigations into or discipline for egregious misconduct will not be expunged from an employee's personnel file unless the complaint is heard by an arbitrator, administrative law judge, or the Board and the complaint is deemed to be false, not credible, unsubstantiated or a determination was made that discipline was not warranted.

LEAVES and PAID TIME OFF (PTO)

Vacation and Holidays

Please review the school calendar for vacation and holiday schedule.

Unpaid Leave of Absence

ICS recognizes that special situations may arise where an employee must leave his or her job temporarily. At its discretion, the School may grant employees leaves of absence. Any unpaid leave of absence must be approved in advance by the School.

The granting of a leave of absence always presumes the employee will return to active work by a designated date or within a specific period.

During a Family and Medical Leave Act, California Family Rights Act leave, and/or Pregnancy Disability Leave, the employee's medical and dental benefits will remain in force, provided the employee pays the appropriate premiums. Otherwise, benefits are terminated the month any other type of leave begins. If an employee fails to return from a leave and is subsequently terminated, the employee is entitled to all earned but unused vacation pay, provided that the vacation pay was earned prior to the commencement of leave. No vacation time is accrued during any type of unpaid leave of absence.

Sick Leave

ICS tracks paid sick leave separately from earned vacation or cashable PTO. The updated rules below supersede inconsistent sick-leave statements elsewhere in this Handbook.

Eligibility and accrual. Full-time, part-time, and temporary employees receive paid sick leave as required by California and City of San Diego law. Accrual begins with employment, and available sick leave may generally be used after 90 calendar days of employment. Unless a compliant frontload plan applies, employees accrue at least one hour for every 30 hours worked. Exempt employees are credited under the applicable statutory assumed-workweek rule.

Existing 60-hour benefit. As provided by Iftin policy, salaried full-time employees receive 60 hours of paid sick leave frontloaded for each full work year. This existing benefit is retained and is not reduced to the statutory minimum. Other eligible employees accrue leave as described above unless an applicable written plan provides a more generous or otherwise compliant arrangement.

Annual use and carryover. ICS permits use of at least five days or 40 hours, whichever is greater, in each designated 12-month benefit year, to the extent accrued or otherwise available; employees receiving 60 frontloaded hours may use their available benefit. Unused sick leave, including unused balances from the existing 60-hour frontload benefit, carries over as the School has promised and as law requires. Any separately adopted accrual cap must be at least 80 hours or ten days, whichever is greater; existing earned balances will be honored.

Permitted uses. Paid sick leave may be used for diagnosis, care, treatment, or preventive care for the employee, a covered family member, or a designated person; qualifying safe time; jury service or required court appearances as a witness; certain judicial proceedings involving crime victims or their family members; and any other uses protected by California or San Diego law, including certain public-health closures.

Requests and protections. Requests may be made orally or in writing. For foreseeable leave, provide reasonable advance notice; for unforeseeable needs, notify the School as soon as practicable. ICS may apply a reasonable two-hour minimum increment, or a smaller increment where required. No employee must find a replacement worker or disclose a diagnosis. Documentation will not be automatically required as a condition of routine paid sick leave; reasonable verification may be requested only when permitted by law. Protected leave will not result in attendance discipline or retaliation.

Pay and records. Sick leave is paid at the legally required rate. ICS and its payroll provider track leave earned or awarded, used, carried over, and remaining; available balances are shown on wage statements or another legally compliant written or electronic record. Employees may request a balance review from HR or Operations. Accounting for compensated absences under the School's Fiscal Policies does not diminish employee leave rights.

Separation and rehire. Separate statutory sick leave is not paid out upon separation unless a written plan or law requires it. Unused sick leave is reinstated if an employee is rehired within 12 months, except to the extent previously lawfully paid out under a qualifying PTO plan. Earned vacation and general-purpose PTO that constitutes vested wages are distinct and are paid out on separation as required by California law.

Family Care and Medical Leave

This policy explains how the School complies with the federal Family and Medical Leave Act ("FMLA") and the California Family Rights Act ("CFRA"), both of which require the School to permit each eligible employee to take up to twelve (12) workweeks (or twenty-six (26) workweeks where indicated) of FMLA leave in any twelve (12) month period for the purposes enumerated below. For purposes of this policy, all leave taken under FMLA or CFRA will be referred to as "FMLA leave."

• Employee Eligibility Criteria

> To be eligible for FMLA leave, the employee must have been employed by the School for a total of at least twelve (12) months, worked at least 1,250 hours during the twelve (12) month period immediately preceding commencement of the FMLA leave, and work at a location where the School has at least fifty (50) employees within seventy-five (75) miles.

• Events That May Entitle an Employee To FMLA Leave

The twelve (12) week (or twenty-six (26) workweeks where indicated) FMLA allowance includes any time taken (with or without pay) for any of the following reasons:

1. To care for the employee's newborn child or a child placed with the employee for adoption or foster care. Leaves for this purpose must conclude twelve (12) months after the birth, adoption, or placement. If both parents are employed by the School, they will be entitled to a combined total of twelve (12) weeks of leave for this purpose.

2. Because of the employee's own serious health condition (including a serious health condition resulting from an on-the-job illness or injury) that makes the employee unable to perform any one or more of the essential functions of his or her job (other than a disability caused by pregnancy, childbirth, or related medical conditions, which is covered by the School's separate pregnancy disability policy).

    a. A "serious health condition" is an illness, injury (including, but not limited to, on-the-job injuries), impairment, or physical or mental condition of the employee or a child, parent, or spouse of the employee that involves either inpatient care or continuing treatment, including, but not limited to, treatment for substance abuse.

    b. "Inpatient care" means a stay in a hospital, hospice, or residential health care facility, any subsequent treatment in connection with such inpatient care, or any period of incapacity. A person is considered an "inpatient" when a health care facility formally admits him/her to the facility with the expectation that he/she will remain at least overnight and occupy a bed, even if it later develops that such person can be discharged or transferred to another facility and does not actually remain overnight.

    c. "Incapacity" means the inability to work, attend school, or perform other regular daily activities due to a serious health condition, its treatment, or the recovery that it requires.

    d. "Continuing treatment" means ongoing medical treatment or supervision by a health care provider.

3. To care for a spouse, domestic partner, child, or parent with a serious health condition or military service-related injury. When an employee is providing care to a spouse, son, daughter, parent, or next of kin who is a covered Armed Forces servicemember with a serious injury or illness, the employee may take a maximum of twenty-six (26) weeks of FMLA leave in a single twelve (12) month period to provide said care.

4. For any "qualifying exigency" because the employee is the spouse, son, daughter, or parent of an individual on active military duty, or an individual notified of an impending call or order to active duty, in the Armed Forces.

• Amount of FMLA Leave Which May Be Taken

1. FMLA leave can be taken in one (1) or more periods, but may not exceed twelve (12) workweeks total for any purpose in any twelve (12) month period, as described below, for any one, or combination of the above-described situations. "Twelve workweeks" means the equivalent of twelve (12) of the employee's normally scheduled workweeks. For a full-time employee who works five (5) eight-hour days per week, "twelve workweeks" means sixty (60) working and/or paid eight (8) hour days.

2. In addition to the twelve (12) workweeks of FMLA leave that may be taken, an employee who is the spouse, son, daughter, parent, or next of kin of a covered Armed Forces servicemember shall also be entitled to a total of twenty-six (26) workweeks of FMLA leave during a twelve (12) month period to care for the servicemember.

3. The "twelve month period" in which twelve (12) weeks of FMLA leave may be taken is the twelve (12) month period immediately preceding the commencement of any FMLA leave.

4. If a holiday falls within a week taken as FMLA leave, the week is nevertheless counted as a week of FMLA leave. If, however, the School's business activity has temporarily ceased for some reason and employees are generally not expected to report for work for one or more weeks, such as the Winter Break, Spring Break, or Summer Vacation, the days the School's activities have ceased do not count against the employee's FMLA leave entitlement. Similarly, if an employee uses FMLA leave in increments of less than one (1) week, the fact that a holiday may occur within a week in which an employee partially takes leave does not count against the employee's leave entitlement unless the employee was otherwise scheduled and expected to work during the holiday.

• Pay during FMLA Leave

1. An employee on FMLA leave because of his/her own serious health condition must use all accrued paid sick leave at the beginning of any otherwise unpaid FMLA leave period. If an employee is receiving a partial wage replacement benefit during the FMLA leave, the School and the employee may agree to have School-provided paid leave, such as vacation or sick time, supplement the partial wage replacement benefit unless otherwise prohibited by law.

2. An employee on FMLA leave for child care or to care for a spouse, domestic partner, parent, or child with a serious health condition may use any or all accrued sick leave at the beginning of any otherwise unpaid FMLA leave.

3. If an employee has exhausted his/her sick leave, leave taken under FMLA shall be unpaid leave.

4. The receipt of sick leave pay or State Disability Insurance benefits will not extend the length of the FMLA leave. Sick pay accrues during any period of unpaid FMLA leave only until the end of the month in which unpaid leave began.

• Health Benefits

The provisions of the School's various employee benefit plans govern continuing eligibility during FMLA leave, and these provisions may change from time to time. The health benefits of employees on FMLA leave will be paid by the School during the leave at the same level and under the same conditions as coverage would have been provided if the employee had been continuously employed during the leave period. When a request for FMLA leave is granted, the School will give the employee written confirmation of the arrangements made for the payment of insurance premiums during the leave period.

If an employee is required to pay premiums for any part of his/her group health coverage, the School will provide the employee with advance written notice of the terms and conditions under which premium payments must be made.

ICS may recover the health benefit costs paid on behalf of an employee during his/her FMLA leave if:

1. The employee fails to return from leave after the period of leave to which the employee is entitled has expired. An employee is deemed to have "failed to return from leave" if he/she works less than thirty (30) days after returning from FMLA leave; and

2. The employee's failure to return from leave is for a reason other than the continuation, recurrence, or onset of a serious health condition that entitles the employee to FMLA leave, or other circumstances beyond the control of the employee.

• Seniority

An employee on FMLA leave remains an employee and the leave will not constitute a break in service. An employee who returns from FMLA leave will return with the same seniority he/she had when the leave commenced.

• Medical Certifications

1. An employee requesting FMLA leave because of his/her own or a relative's serious health condition must provide medical certification from the appropriate health care provider on a form supplied by the School. Absent extenuating circumstances, failure to provide the required certification in a timely manner (within fifteen (15) days of the School's request for certification) may result in denial of the leave request until such certification is provided.

2. The School will notify the employee in writing if the certification is incomplete or insufficient, and will advise the employee what additional information is necessary in order to make the certification complete and sufficient. The School

may contact the employee's health care provider to authenticate a certification as needed

3. If the School has reason to doubt the medical certification supporting a leave because of the employee's own serious health condition, the School may request a second opinion by a health care provider of its choice (paid for by the School). If the second opinion differs from the first one, the School will pay for a third, mutually agreeable, health care provider to provide a final and binding opinion.

4. Recertifications are required if leave is sought after expiration of the time estimated by the health care provider. Failure to submit required recertifications can result in termination of the leave.

• Procedures for Requesting and Scheduling FMLA Leave

1. An employee should request FMLA leave by completing a Request for Leave form and submitting it to the CEO. An employee asking for a Request for Leave form will be given a copy of the School's then-current FMLA leave policy.

2. Employees should provide not less than thirty (30) days' notice for foreseeable childbirth, placement, or any planned medical treatment for the employee or his/her spouse, domestic partner, child, or parent. Failure to provide such notice is grounds for denial of a leave request, except if the need for FMLA leave was an emergency or was otherwise unforeseeable.

3. Where possible, employees must make a reasonable effort to schedule foreseeable planned medical treatments so as not to unduly disrupt the School's operations.

4. If FMLA leave is taken because of the employee's own serious health condition or the serious health condition of the employee's spouse, domestic partner, parent or child, the leave may be taken intermittently or on a reduced leave schedule when medically necessary, as determined by the health care provider of the person with the serious health condition.

5. If FMLA leave is taken because of the birth of the employee's child or the placement of a child with the employee for adoption or foster care, the minimum duration of leave is two (2) weeks, except that the School will grant a request for FMLA leave for this purpose of at least one day but less than two (2) weeks' duration on any two (2) occasions.

6. If an employee needs intermittent leave or leave on a reduced leave schedule that is foreseeable based on planned medical treatment for the employee or a family member, the employee may be transferred temporarily to an available alternative position for which he or she is qualified that has equivalent pay and benefits and that better accommodates recurring periods of leave than the employee's regular position.

7. The School will respond to an FMLA leave request no later than five (5) business days of receiving the request. If an FMLA leave request is granted, the School will notify the employee in writing that the leave will be counted against the employee's FMLA leave entitlement. This notice will explain the employee's obligations and the consequences of failing to satisfy them.

• Return to Work

1. Upon timely return at the expiration of the FMLA leave period, an employee (other than a "key" employee whose reinstatement would cause serious and grievous injury to the School's operations) is entitled to the same or a comparable position with the same or similar duties and virtually identical pay, benefits, and other terms and conditions of employment unless the same position and any comparable position(s) have ceased to exist because of legitimate business reasons unrelated to the employee's FMLA leave.

2. When a request for FMLA leave is granted to an employee (other than a "key" employee), the School will give the employee a written guarantee of reinstatement at the termination of the leave (with the limitations explained above).

3. Before an employee will be permitted to return from FMLA leave taken because of his/her own serious health condition, the employee must obtain a certification from his/her health care provider that he/she is able to resume work.

4. If an employee can return to work with limitations, the School will evaluate those limitations and, if possible, will accommodate the employee as required by law. If accommodation cannot be made, the employee will be medically separated from the School.

• Limitations on Reinstatement

1. ICS may refuse to reinstate a "key" employee if the refusal is necessary to prevent substantial and grievous injury to the School's operations. A "key" employee is an exempt salaried employee who is among the highest paid 10% of the School's employees within seventy-five (75) miles of the employee's worksite.

2. A "key" employee will be advised in writing at the time of a request for, or if earlier, at the time of commencement of, FMLA leave, that he/she qualifies as a "key" employee and the potential consequences with respect to reinstatement and maintenance of health benefits if the School determines that substantial and grievous injury to the School's operations will result if the employee is reinstated from FMLA leave. At the time it determines that refusal is necessary, the School will notify the "key" employee in writing (by certified mail) of its intent to refuse reinstatement and will explain the basis for finding that the employee's reinstatement would cause the School to suffer substantial and grievous injury. If the School realizes after the leave has commenced that refusal of reinstatement is necessary, it will give the employee at least ten (10) days to return to work following the notice of its intent to refuse reinstatement.

• Employment during Leave

No employee, including employees on FMLA leave, may accept employment with any other employer without the School's written permission. An employee who accepts such employment without the School's written permission will be deemed to have resigned from employment at the School.

Pregnancy Disability Leave

This policy explains how the School complies with the California Pregnancy Disability Act, which requires the School to give each female employee an unpaid leave of absence of up to four (4) months per pregnancy, as needed, for the period(s) of time a woman is actually disabled by pregnancy, childbirth, or related medical conditions.

• Employee Eligibility Criteria

To be eligible for pregnancy disability leave, the employee must be disabled by pregnancy, childbirth, or a related medical condition and must provide appropriate medical certification concerning the disability.

• Events That May Entitle an Employee to Pregnancy Disability Leave

The four (4) -month pregnancy disability leave allowance includes any time taken (with or without pay) for any of the following reasons:

1. The employee is unable to work at all or is unable to perform any one or more of the essential functions of her job without undue risk to herself, the successful completion of her pregnancy, or to other persons because of pregnancy or childbirth, or because of any medically recognized physical or mental condition that is related to pregnancy or childbirth (including severe morning sickness); or

2. The employee needs to take time off for prenatal care.

• Duration of Pregnancy Disability Leave

Pregnancy disability leave may be taken in one or more periods, but not to exceed four months total. "Four months" means the number of days the employee would normally work within four months. For a full-time employee who works five (5) eight (8) hour days per week, four (4) months means 693 hours of leave (40 hours per week times 17 $^{1}/_{3}$ weeks).

For employees who work more or less than forty (40) hours per week, or who work on variable work schedules, the number of working days that constitutes four (4) months is calculated on a pro rata or proportional basis. For example, for an employee who works twenty (20) hours per week, "four months" means 346.5 hours of leave entitlement (20 hours per week times 17 $^{1}/_{3}$ weeks). For an employee who normally works forty-eight

(48) hours per week, "four months" means 832 hours of leave entitlement (48 hours per week times 17 1/3 weeks).

At the end or depletion of an employee's pregnancy disability leave, an employee who has a physical or mental disability (which may or may not be due to pregnancy, childbirth, or related medical conditions) may be entitled to reasonable accommodation. Entitlement to additional leave must be determined on a case-by case basis, taking into account a number of considerations such as whether an extended leave is likely to be effective in allowing the employee to return to work at the end of the leave, with or without further reasonable accommodation, and whether or not additional leave would create an undue hardship for the School. The School is not required to provide an indefinite leave of absence as a reasonable accommodation.

• Pay during Pregnancy Disability Leave

1. An employee on pregnancy disability leave must use all accrued paid sick leave and may use any or all accrued vacation time at the beginning of any otherwise unpaid leave period.

2. The receipt of vacation pay, sick leave pay, or state disability insurance benefits, will not extend the length of pregnancy disability leave.

3. Vacation and sick pay accrues during any period of unpaid pregnancy disability leave only until the end of the month in which the unpaid leave began.

• Health Benefits

ICS shall provide continued health insurance coverage while an employee is on pregnancy disability leave consistent with applicable law. The continuation of health benefits is for a maximum of four (4) months in a twelve (12)-month period. ICS can recover premiums that it already paid on behalf of an employee if both of the following conditions are met:

1. The employee fails to return from leave after the designated leave period expires.

2. The employee's failure to return from leave is for a reason other than the following:

· The employee is taking leave under the California Family Rights Act.

· There is a continuation, recurrence or onset of a health condition that entitles the employee to pregnancy disability leave.

· There is a non-pregnancy related medical condition requiring further leave. ·

Any other circumstance beyond the control of the employee.

• Seniority

An employee on pregnancy disability leave remains an employee of the School and a leave will not constitute a break in service. When an employee returns from pregnancy disability leave, she will return with the same seniority she had when the leave commenced.

• Medical Certifications

1. An employee requesting a pregnancy disability leave must provide medical certification from her healthcare provider on a form supplied by the School. Failure to provide the required certification in a timely manner (within fifteen (15) days of the leave request) may result in a denial of the leave request until such certification is provided.

2. Recertifications are required if leave is sought after expiration of the time estimated by the healthcare provider. Failure to submit required recertifications can result in termination of the leave.

• Requesting and Scheduling Pregnancy Disability Leave

1. An employee should request pregnancy disability leave by completing a Request for Leave form and submitting it to the CEO. An employee asking for a Request for Leave form will be referred to the School's then current pregnancy disability leave policy.

2. Employee should provide not less than thirty (30) days' notice or as soon as is practicable, if the need for the leave is foreseeable. Failure to provide such notice is grounds for denial of the leave request, except if the need for pregnancy disability leave was an emergency and was otherwise unforeseeable.

3. Where possible, employees must make a reasonable effort to schedule foreseeable planned medical treatments so as not to unduly disrupt the School's operations.

4. Pregnancy disability leave may be taken intermittently or on a reduced leave schedule when medically advisable, as determined by the employee's healthcare provider.

5. If an employee needs intermittent leave or leave on a reduced leave schedule that is foreseeable based on planned medical treatment, the employee may be transferred temporarily to an available alternative position for which he or she is qualified that has equivalent pay and benefits that better accommodates recurring periods of leave than the employee's regular position.

6. The School will respond to a pregnancy disability leave request within ten (10) days of receiving the request. If a pregnancy disability leave request is granted, the School will notify the employee in writing and leave will be counted against the

employee's pregnancy disability leave entitlement. This notice will explain the employee's obligations and the consequences of failing to satisfy them.

• Return to Work

1. Upon timely return at the expiration of the pregnancy disability leave period, an employee is entitled to the same position unless the employee would not otherwise have been employed in the same position at the time reinstatement is requested. If the employee is not reinstated to the same position, she must be reinstated to a comparable position unless one of the following is applicable:

   a. The employer would not have offered a comparable position to the employee if she would have been continuously at work during the pregnancy disability leave.

   b. There is no comparable position available, to which the employee is either qualified or entitled, on the employee's scheduled date of reinstatement or within sixty (60) calendar days thereafter. The School will take reasonable steps to provide notice to the employee if and when comparable positions become available during the sixty (60) day period.

      A "comparable" position is a position that involves the same or similar duties and responsibilities and is virtually identical to the employee's original position in terms of pay, benefits, and working conditions.

2. When a request for pregnancy disability leave is granted to an employee, the School will give the employee a written guarantee of reinstatement at the end of the leave (with the limitations explained above).

3. In accordance with ICS policy, before an employee will be permitted to return from a pregnancy disability leave of three (3) days or more, the employee must obtain a certification from her healthcare provider that she is able to resume work.

4. If the employee can return to work with limitations, the School will evaluate those limitations and, if possible, will accommodate the employee as required by law. If accommodation cannot be made, the employee will be medically separated from the School.

• Employment during Leave

No employee, including employees on pregnancy disability leave, may accept employment with any other employer without the School's written permission. An employee who accepts such employment without written permission will be deemed to have resigned from employment.

Industrial Injury Leave (Workers' Compensation)

ICS, in accordance with State law, provides insurance coverage for employees in case of work-related injuries. The workers' compensation benefits provided to injured employees may include:

- Medical care;
- Cash benefits, tax-free to replace lost wages; and
- Vocational rehabilitation to help qualified injured employees return to suitable employment.

To ensure you receive any worker's compensation benefits to which you may be entitled, you will need to:

- Immediately report any work-related injury to the CEO;
- Seek medical treatment and follow-up care if required;
- Complete a written Employee's Claim Form (DWC Form 1) and return it to the CEO; and
- Provide the School with a certification from your health care provider regarding the need for workers' compensation disability leave as well as your eventual ability to return to work from the leave.

It is the School's policy that when there is a job-related injury, the first priority is to ensure that the injured employee receives appropriate medical attention. ICS, with the help of its insurance carrier has selected medical centers to meet this need. Each medical center was selected for its ability to meet anticipated needs with high quality medical service and a location that is convenient to the School's operation.

- If an employee is injured on the job, he/she is to go or be taken to the approved medical center for treatment. If injuries are such that they require the use of emergency medical systems ("EMS") such as an ambulance, the choice by the EMS personnel for the most appropriate medical center or hospital for treatment will be recognized as an approved center.

- All accidents and injuries must be reported to the CEO and to the individual responsible for reporting to the School's insurance carrier. Failure by an employee to report a work-related injury by the end of his/her shift could result in loss of insurance coverage for the employee. An employee may choose to be treated by his/her personal physician at his/her own expense, but he/she is still required to go to the School's approved medical center for evaluation. All job-related injuries must be reported to the appropriate State Workers' Compensation Bureau and the insurance carrier.

- When there is a job-related injury that results in lost time, the employee must have a medical release from the School's approved medical facility before returning to work.

- Any time there is a job-related injury, the School's policy requires drug/alcohol testing along with any medical treatment provided to the employee.

If military leave is for thirty (30) or fewer days, the School shall continue the employee's health benefits. For service of more than thirty (30) days, employee shall be permitted to continue their health benefits at their option through COBRA. Employees are entitled to use accrued vacation or paid time off as wage replacement during time served, provided such vacation/paid time off accrued prior to the leave.

Except for employees serving in the National Guard, ICS will reinstate those employees returning from military leave to their same position or one of comparable seniority, status, and pay if they have a certificate of satisfactory completion of service and apply within ninety (90) days after release from active duty or within such extended period, if any, as required by law. For those employees serving in the National Guard, if he or she left a full-time position, the employee must apply for reemployment within forty (40) days of being released from active duty, and if he or she left part-time employment, the employee must apply for reemployment within five (5) days of being released from active duty.

An employee who was absent from work while fulfilling his or her covered service obligation under the USERRA or California law shall be credited, upon his or her return to the School, with the hours of service that would have been performed but for the period of absence from work due to or necessitated by USERRA-covered service. Exceptions to this policy will occur wherever necessary to comply with applicable laws.

ICS shall grant up to ten (10) days of unpaid leave to employees who work more than twenty (20) hours per week and who are spouses of deployed military servicemen and servicewomen. The leave may be taken when the military spouse is on leave from deployment during a time of military conflict. To be eligible for leave, an employee must provide the School with (1) notice of intention to take military spousal leave within two (2) business days of receiving official notice that the employee's military spouse will be on leave from deployment, and (2) documentation certifying that the employee's military spouse will be on leave from deployment during the time that the employee requests leave.

Bereavement Leave

Salaried employees are entitled to a leave of up to three (3) days without loss of pay due to a death in the immediate family (parent, spouse, son/daughter, sister/brother, parents-in-law, son/daughter-in-law, grandparents, grandchild). Bereavement pay will not be used in computing overtime pay. Any scheduled days off (including weekends, holidays and vacations) falling during the absence will be counted as both bereavement leave and scheduled days off.

Jury Duty or Witness Leave

For all exempt employees, the School will pay for time off if an employee is called to serve on a jury provided the employee continues to perform work duties as assigned. For all non-exempt employees, the School will pay for up to three (3) days if you are called to serve on a jury.

Voting Time Off

If an employee does not have sufficient time outside of working hours to vote in an official state sanctioned election, the employee may take off enough working time to vote. Such time off shall be taken at the beginning or the end of the regular working shift, whichever allows for more free time and the time taken off shall be combined with the voting time available outside of working hours to a maximum of two (2) hours combined. Under these circumstances, an employee will be allowed a maximum of two (2) hours of time off during an election day without loss of pay. When possible, an employee requesting time off to vote shall give the CEO at least two (2) days notice.

School Appearance and Activities Leave

As required by law, ICS will permit an employee who is a parent or guardian (including a stepparent, foster parent, or grandparent) of school children, from kindergarten through grade twelve (12), or a child enrolled with a licensed child care provider, up to forty (40) hours of unpaid time off per child per school year (up to eight (8) hours in any calendar month of the school year) to participate in activities of a child's school or child care. If more than one (1) parent or guardian is an employee of ICS, the employee that first provides the leave request will be given the requested time off. Where necessary, additional time off will also be permitted where the school requires the employee(s) appearance.

The employee requesting school leave must provide reasonable advanced notice of the planned absence. The employee must use accrued but unused paid leave (e.g., vacation or sick leave) to be paid during the absence.

When requesting time off for school activities, the employee must provide verification of participation in an activity as soon as practicable. When requesting time off for a required appearance, the employee(s) must provide a copy of the notice from the child's school requesting the presence of the employee.

Bone Marrow and Organ Donor Leave

As required by law, eligible employees who require time off to donate bone marrow to another person may receive up to five (5) workdays off in a 12-month period. Eligible employees who require time off to donate an organ to another person may receive up to thirty (30) workdays off in a twelve (12) month period.

To be eligible for bone marrow or organ donation leave ("Donor Leave"), the employee must have been employed by the School for at least ninety (90) days immediately preceding the Donor Leave.

An employee requesting Donor Leave must provide written verification to the School that he or she is a donor and that there is a medical necessity for the donation of the organ or bone marrow. An employee must first use five (5) days of accrued paid leave for bone marrow donation and two (2) weeks of accrued paid leave for organ donation. If the employee has an insufficient number of paid leave days available, the leave will otherwise be paid.

Employees returning from Donor Leave will be reinstated to the position held before the leave began, or to a position with equivalent status, benefits, pay and other terms and conditions of employment. The School may refuse to reinstate an employee if the reason is unrelated to taking a Donor Leave. A Donor Leave is not permitted to be taken concurrently with an FMLA/CFRA Leave.

Victims of Abuse Leave

ICS provides reasonable and necessary unpaid leave and other reasonable accommodations to employees who are victims of domestic violence, sexual assault, or stalking. Such leave may be taken to attend legal proceedings or to obtain or attempt to obtain any relief necessary, including a restraining order, to ensure the employee's own health, safety or welfare, or that of the employee's child or children. Employees may also request unpaid leave for the following purposes:

· Seek medical attention for injuries caused by domestic violence, sexual assault, or stalking. · Obtain services from a domestic violence shelter, program, or rape crisis center. · Obtain psychological counseling for the domestic violence, sexual assault, or stalking. · Participate in safety planning, such as relocation, to protect against future domestic violence, sexual assault, or stalking.

To request leave under this policy, an employee should provide ICS with as much advance notice as practicable under the circumstances. If advance notice is not possible, the employee requesting leave under this policy should provide ICS one (1) of the following certifications upon returning back to work:

1. A police report indicating that the employee was a victim of domestic violence, sexual assault, or stalking.
2. A court order protecting the employee from the perpetrator or other evidence from the court or prosecuting attorney that the employee appeared in court.
3. Documentation from a licensed medical professional, domestic violence or sexual assault counselor, licensed health care provider, or counselor showing that the employee's absence was due to treatment for injuries or abuse from domestic violence, sexual assault, or stalking.

Employees requesting leave under this policy may choose to use accrued paid leave. In addition, ICS will provide reasonable accommodations to employees who are victims of domestic violence, sexual assault or stalking for the employees' safety while at work. To request an accommodation under this policy, an employee should contact the CEO.

Returning From Leave of Absence

Employees cannot return from a medical leave of absence without first providing a sufficient doctor's return to work authorization.

DISCIPLINE AND TERMINATION OF EMPLOYMENT

Rules of Conduct

All discipline will be carried out in accordance with any applicable collective bargaining agreement provisions and/or legal or contractual requirements. For those positions which are at will in nature, ICS may, in its sole discretion, with or without cause or advance notice utilize whatever form of discipline is deemed appropriate under the circumstances, up to, and including, release from employment. To that end, ICS views the following as inappropriate behavior:

1. Insubordination - refusing to perform a task or duty assigned or act in accordance with instructions provided by an employee's manager or proper authority.
2. Inefficiency - including deliberate restriction of output, carelessness or unnecessary wastes of time or material, neglect of job, duties or responsibilities.
3. Unauthorized soliciting, collecting of contributions, distribution of literature, written or printed matter is strictly prohibited on School property by non-employees and by employees. This rule does not cover periods of time when employees are off their jobs, such as lunch periods and break times. However, employees properly off their jobs are prohibited from such activity with other employees who are performing their work tasks.
4. Damaging, defacing, unauthorized removal, destruction or theft of another employee's property or of School property.
5. Fighting or instigating a fight on School premises.
6. Violations of the drug and alcohol policy.
7. Using or possessing firearms, weapons or explosives of any kind on School premises. 8. Gambling on School premises.
9. Tampering with or falsifying any report or record including, but not limited to, personnel, absentee, sickness or production reports or records, specifically including applications for employment and time cards.
10. Recording the clock card, when applicable, of another employee or permitting or arranging for another employee to record your clock card.
11. Use of profane, abusive or threatening language in conversations with other employees and/or intimidating or interfering with other employees.
12. Conducting personal business during business hours and/or unauthorized use of telephone lines for personal calls.
13. Excessive absenteeism or tardiness excused or unexcused.
14. Posting any notices on School premises without prior written approval of management, unless posting is on a School bulletin board designated for employee postings. 15. Immoral or indecent conduct.

16. Conviction of a criminal act.
17. Engaging in sabotage or espionage (industrial or otherwise)
18. Violations of the sexual harassment policy.
19. Failure to report a job-related accident to the employee's manager or failure to take or follow prescribed tests, procedures or treatment.
20. Sleeping during work hours.
21. Release of confidential information without authorization.
22. Any other conduct detrimental to other employees or the School's interests or its efficient operations.
23. Refusal to speak to supervisors or other employees.
24. Dishonesty.
25. Failure to possess or maintain the credential/certificate required of the position.

For employees who possess an employment contract which provides for other than at-will employment, the procedures and process for termination during the contract shall be specified in the contract.

Off-Duty Conduct

While the School does not seek to interfere with the off-duty and personal conduct of its employees, certain types of off-duty conduct may interfere with the School legitimate business interests. For this reason, employees are expected to conduct their personal affairs in a manner that does not adversely affect the School or its own integrity, reputation, or credibility. Illegal or immoral off-duty conduct by an employee that adversely affects the School's legitimate business interests or the employee's ability to perform his or her work will not be tolerated.

While employed by the School, employees are expected to devote their energies to their jobs with the School. For this reason, second jobs are strongly discouraged. The following types of additional employment elsewhere are strictly prohibited:

- Additional employment that conflicts with an employee's work schedule, duties, and responsibilities at our School.

- Additional employment that creates a conflict of interest or is incompatible with the employee's position with our School.

- Additional employment that impairs or has a detrimental effect on the employee's work performance with our School.

- Additional employment that requires the employee to conduct work or related activities on the School's property during the employer's working hours or using our School's facilities and/or equipment; and

- Additional employment that directly or indirectly competes with the business or the interests of our School.

Employees who wish to engage in additional employment that may create a real or apparent conflict of interest must submit a written request to the School explaining the details of the additional employment. If the additional employment is authorized, the School assumes no

responsibility for it. ICS shall not provide workers' compensation coverage or any other benefit for injuries occurring from or arising out of additional employment. Authorization to engage in additional employment can be revoked at any time.

Termination of Employment

Should it become necessary for you to terminate your at-will employment with the School, please notify the CEO regarding your intention as far in advance as possible, unless otherwise specified in the applicable collective bargaining agreement. At least two (2) weeks' notice is expected whenever possible.

Upon separation, ICS pays all earned, unused vacation and vested general-purpose PTO at the legally required rate. Separate statutory sick leave is not paid out unless a written plan or law requires it. If an employee is rehired within 12 months, unused sick leave is restored as described in the Sick Leave policy. COBRA continuation information will be provided when applicable.

INTERNAL COMPLAINT REVIEW

The purpose of the "Internal Complaint Review Policy" is to afford all employees of the School the opportunity to seek internal resolution of their work-related concerns. All employees have free access to the CEO or Board of Directors to express their work-related concerns.

Specific complaints of unlawful harassment, discrimination, and retaliation are addressed under the School's "Policy Prohibiting Unlawful Harassment, Discrimination, and Retaliation."

Internal Complaints

(Complaints by Employees Against Employees)

This section of the policy is for use when a School employee raises a complaint or concern about a co-worker.

If reasonably possible, internal complaints should be resolved at the lowest possible level, including attempts to discuss/resolve concerns with the immediate supervisor. However, in the event an informal resolution may not be achieved or is not appropriate, the following steps will be followed by the CEO or designee:

1. The complainant will bring the matter to the attention of the CEO as soon as possible after attempts to resolve the complaint with the immediate supervisor have failed or if not appropriate; and

2. The complainant will reduce his or her complaint to writing, indicating all known and relevant facts. The CEO or designee will then investigate the facts and provide a solution or explanation;

3. If the complaint is about the CEO, the complainant may file his or her complaint in a signed writing to the President of the School's Board of Directors, who will then confer with the Board and may conduct a fact-finding or authorize a third party investigator on behalf of the Board. The Board President or investigator will report his or her findings to the Board for review and action, if necessary.

This policy cannot guarantee that every problem will be resolved to the employee's satisfaction. However, the School values each employee's ability to express concerns and the need for resolution without fear of adverse consequences to employment.

Policy for Complaints Against Employees

(Complaints by Third Parties Against Employees)

This section of the policy is for use when a non-employee raises a complaint or concern about a School employee.

If complaints cannot be resolved informally, complainants may file a written complaint with the office of the CEO or Board President (if the complaint concerns the CEO) as soon as possible after the events that give rise to the complainant's concerns. The written complaint should set forth in detail the factual basis for the complaint.

In processing the complaint, CEO (or designee) shall abide by the following process:

1. The CEO or designee shall use his or her best efforts to talk with the parties identified in the complaint and to ascertain the facts relating to the complaint.

2. In the event that the CEO (or designee) finds that a complaint against an employee is valid, the CEO (or designee) may take appropriate disciplinary action against the employee. As appropriate, the CEO (or designee) may also simply counsel/reprimand employees as to their conduct without initiating formal disciplinary measures.

3. The CEO's (or designee's) decision relating to the complaint shall be final unless it is appealed to the Board of Directors. The decision of the Board shall be final.

General Requirements

1. Confidentiality: All complainants will be notified that information obtained from the complainants and thereafter gathered will be maintained in a manner as confidential as possible, but in some circumstances absolute confidentiality cannot be assured.

2. Non-Retaliation: All complainants will be advised that they will be protected against retaliation as a result of the filing of any complaints or participation in any complaint process.

3. Resolution: The Board (if a complaint is about the CEO) or the CEO or designee will investigate complaints appropriately under the circumstances and pursuant to the applicable procedures, and if necessary, take appropriate remedial measures to ensure effective resolution of any complaint.

AMENDMENT TO EMPLOYEE HANDBOOK

This Employee Handbook contains the employment policies and practices of the School in effect at the time of publication. ICS reserves the right to amend, delete or otherwise modify this Handbook at any time provided that such modifications are in writing and duly approved by the employer.

Any written changes to the Handbook will be distributed to all employees. No oral statements can in any way alter the provisions of this Handbook.

APPENDIX A

HARASSMENT/DISCRIMINATION/RETALIATION COMPLAINT FORM

It is the policy of the Iftin Charter School ("ICS" or School") that all of its employees be free from harassment, discrimination, and retaliation. This form is provided for you to report what you believe to be harassment, discrimination, or retaliation so that the School may investigate and take appropriate disciplinary or other action when the facts show that there has been harassment, discrimination, or retaliation.

If you are an employee of the School, you may file this form with the CEO or Board President.

Please review the School's policies concerning harassment, discrimination, and retaliation for a definition of such unlawful conduct and a description of the types of conduct that are considered unlawful.

ICS will undertake every effort to handle the investigation of your complaint in a confidential manner. In that regard, the School will disclose the contents of your complaint only to those persons having a need to know. For example, to conduct its investigation, the School will need to disclose portions of your factual allegations to potential witnesses, including anyone you have identified as having knowledge of the facts on which you are basing your complaint, as well as the alleged offender.

In signing this form below, you authorize the School to disclose to others the information you have provided herein, and information you may provide in the future. Please note that the more detailed information you provide, the more likely it is that the School will be able to address your complaint to your satisfaction.

Charges of harassment, discrimination, and retaliation are taken very seriously by the School both because of the harm caused by such unlawful conduct, and because of the potential sanctions that may be taken against the offender. It is therefore very important that you report the facts as accurately and completely as possible and that you cooperate fully with the person or persons designated to investigate your complaint.

Your Name:_Date: _____Date of Alleged Incident(s):

_____Name of Person(s) you

believe harassed, or discriminated or retaliated against, you or someone else:

_____

_____

List any witnesses that were present: _____

_____

Where did the incident(s) occur? _____

Please describe the events or conduct that are the basis of your complaint by providing as much factual detail as possible (i.e. specific statements; what, if any, physical contact was involved; any verbal statements; what did you do to avoid the situation, etc.) (Attach additional pages, if needed):

_____

_____

_____

_____

_____

_____

_____

_____

I acknowledge that I have read and that I understand the above statements. I hereby authorize the School to disclose the information I have provided as it finds necessary in pursuing its investigation.

I hereby certify that the information I have provided in this complaint is true and correct and complete to the best of my knowledge and belief.

Date: _____

Signature of Complainant

_____

Print Name

Received by: Date: _____

APPENDIX B

INTERNAL COMPLAINT FORM

Your Name: _____ Date: _____

Date of Alleged Incident(s): _____

Name of Person(s) you have a complaint against: _____

_____

List any witnesses that were present: _____

_____

Where did the incident(s) occur?

_____

Please describe the events or conduct that are the basis of your complaint by providing as much factual detail as possible (i.e. specific statements; what, if any, physical contact was involved; any verbal statements; what did you do to avoid the situation, etc.) (Attach additional pages, if needed):

_____

_____

_____

_____

_____

_____

I hereby authorize the School to disclose the information I have provided as it finds necessary in pursuing its investigation. I hereby certify that the information I have provided in this complaint is true and correct and complete to the best of my knowledge and belief. I further understand providing false information in this regard could result in disciplinary action up to and including termination.

_____ Date: _____ Signature of Complainant

_____
Print Name

To be completed by School:

Received by: _____ Date: _____

Employee Handbook
2026-27

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PROPOSED NOVEMBER 2026 REVISION

DRAFT - PENDING BOARD APPROVAL

IFTIN CHARTER SCHOOL
Adopted/Ratified: 01/26/18 RM
Revision Date: 07/31/25 AD

ACKNOWLEDGMENT OF RECEIPT OF EMPLOYEE HANDBOOK

PLEASE READ THE EMPLOYEE HANDBOOK AND SUBMIT A SIGNED COPY OF THIS STATEMENT TO THE CEO.

EMPLOYEE NAME: _____

I ACKNOWLEDGE that I have received a copy of the Employee Handbook. I have read and understood the contents of the Handbook, and I agree to abide by its directions and procedures. I have been given the opportunity to ask any questions I might have about the policies in the Handbook. I understand that it is my responsibility to read and familiarize myself with the policies and procedures contained in the Handbook.

I understand that the statements contained in the Handbook are guidelines for employees concerning some of Iftin Charter School's policies and benefits, and are not intended to create any contractual or other legal obligations or to alter the at-will nature of my employment with the School. In the event I do have an employment contract which expressly alters the at-will relationship, I agree to the foregoing except with reference to an at-will employment status.

I understand that except for employment at-will status, any and all policies or practices can be changed at any time by the School. I further understand the the School reserves the right to depart from and modify the policies stated in the Employee Handbook consistent with any applicable collective bargaining agreement provisions and other legal requirements.

I understand that other than the Board of the School, no person has authority to enter into any agreement, express or implied, for employment for any specific period of time, or to make any agreement for employment other than at-will; only the Board has the authority to make any such agreement and then only in writing signed by the Board President.

Employee's Signature: Date: _____

Please sign/date, tear out, and return to the School.

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INTRODUCTION TO HANDBOOK

This Handbook is designed to help employees get acquainted with Iftin Charter School (hereinafter referred to as "ICS" or the "School"). It explains some of our philosophies and beliefs, and describes some of our employment guidelines in general terms. Although this Handbook is not intended to be an exclusive or comprehensive policies and procedures manual, we hope that it will serve as a useful reference document for employees throughout their employment at the School. Employees should understand, however, that this Handbook is not intended to be a contract (express or implied), nor is it intended to otherwise create any legally enforceable obligations on the part of the School or its employees. In no way does the Handbook replace any official plan documents (e.g., health insurance, retirement plan, etc.) or insurance contracts, which will govern in all cases. **This Handbook supersedes and replaces all previous personnel policies, practices, and guidelines, except any existing and binding collective bargaining agreements.** Should any provision of this Handbook contradict a provision of an applicable collective bargaining agreement at ICS, the applicable collective bargaining agreement shall be controlling.

Due to the fact that the School is a growing and changing organization, it reserves full discretion to add to, modify, or delete provisions of this Handbook, or the policies and procedures on which they may be based, at any time without advance notice. ICS also reserves the right to interpret any of the provisions set forth in this Handbook in any manner it deems appropriate.

No individual other than the Board of Directors has the authority to enter into any employment or other agreement that modifies School policy. Any such modification *must* be in writing.

This Handbook is the property of the School, and it is intended for personal use and reference by employees of the School. Circulation of this Handbook outside of the School requires the prior written approval of the CEO.

Employees must sign the acknowledgment form at the beginning of this Handbook, tear it out, and return it to the CEO. This will provide the School with a record that each employee has received this Handbook.

CONDITIONS OF EMPLOYMENT

Equal Employment Opportunity Is Our Policy

ICS is an equal opportunity employer. It is the policy of the School to afford equal employment and advancement opportunity to all qualified individuals without regard to:

- Race;
- Color;
- Gender (including gender identity and gender expression);
- Sex (including pregnancy, childbirth, breastfeeding, and medical conditions related to such);
- Religious creed (including religious dress and grooming practices);
- Marital/registered domestic partner status;
- Age (forty (40) and over);
- National origin or ancestry (including native language spoken);
- Physical or mental disability (including HIV and AIDS);
- Medical condition (including cancer and genetic characteristics);
  Taking of a leave of absence pursuant to the Family Medical Leave Act ("FMLA"), Pregnancy Disability Leave ("PDL") law, Americans with Disabilities Act ("ADA"), California Family Rights Act ("CFRA"), or the Fair Employment and Housing Act ("FEHA");
- Genetic information;
- Sexual orientation;
- Military and veteran status; or
- Any other consideration made unlawful by federal, state, or local laws.

This policy extends to all employees and to all aspects of the employment relationship, including the hiring of new employees and the training, transfer, promotion, compensation and benefits of existing employees.

To comply with applicable laws ensuring equal employment opportunities to qualified individuals with a disability, the School will make reasonable accommodations for the known physical or mental limitations of an otherwise qualified individual with a disability who is an applicant or an employee unless undue hardship would result.

Any applicant or employee who requires an accommodation in order to perform the essential functions of the job should contact a School representative with day-to-day personnel responsibilities and request such an accommodation. The individual with the disability should specify what accommodation he or she needs to perform the job. ICS then will conduct an investigation to identify the barriers that interfere with the equal opportunity of the applicant or employee to perform his or her job. ICS will identify possible accommodations, if any, that will help eliminate the limitation. If the accommodation is reasonable and will not impose an undue hardship, the School will make the accommodation.

Employment At-Will

While some employment with ICS is contractual and dictated by an applicable collective bargaining agreement, some employees and all extra positions not represented by a recognized collective bargaining unit are employed on an at-will basis. As such, employment in these at-will positions may be terminated with or without cause or advanced notice at any time by the employee or ICS.

Nothing contained in this Handbook, employment applications, School memoranda or other materials provided to the at-will employees in connection with their employment shall require the School to have "cause" to terminate an at-will employee or otherwise restrict the School's right to release an employee from their at-will employment with the School, except as agreed upon by an applicable collective bargaining agreement. Statements of specific grounds for termination set forth in this Handbook or elsewhere are not all-inclusive and are not intended to restrict the School's right to terminate at-will. No School representative, other than the Board of Directors or its designee, is authorized to modify this policy for any employee or to make any representations to employees or applicants concerning the terms or conditions of employment with the School that are not consistent with the School's policy regarding at-will employment.

This policy shall not be modified by any statements contained in this Handbook or employee applications, School memoranda, or any other materials provided to employees in connection with their employment. Further, none of those documents whether singly or combined, or any employment practices, shall create an express or implied contract of employment for a definite period, nor an express or implied contract concerning any terms or conditions of employment.

Child Abuse and Neglect Reporting

California Penal Code section 11166 requires any child care custodian who has knowledge of, or observes, a child in his or her professional capacity or within the scope of his or her employment whom he or she knows or reasonably suspects has been the victim of child abuse to report the known or suspected instance of child abuse to a child protective agency immediately, or as soon as practically possible, by telephone and to prepare and send a written report thereof within thirty-six (36) hours of receiving the information concerning the incident.

ICS will provide annual training on the mandated reporting requirements, using the online training module provided by the State Department of Social Services, to employees who are mandated reporters. Mandated reporter training will also be provided to employees hired during the course of the school year. This training will include information that failure to report an incident of known or reasonably suspected child abuse or neglect, as required by Penal Code section 11166, is a misdemeanor punishable by up to six (6) months confinement in a county jail, or by a fine of one-thousand dollars ($1,000), or by both that imprisonment and fine.

All employees required to receive mandated reporter training must provide proof of completing the training within the first six (6) weeks of each school year or within the first six (6) weeks of that employee's employment.

By acknowledging receipt of this Handbook, employees acknowledge they are child care custodians and are certifying that they have knowledge of California Penal Code section 11166 and will comply with its provisions.

Criminal Background Checks

As required by law, all individuals working or volunteering at the School will be required to submit to a criminal background investigation. No condition or activity will be permitted that may compromise the School's commitment to the safety and the well-being of students takes precedence over all other considerations. Conditions that preclude working at the School include conviction of a controlled substance or sex offense, or a serious or violent felony. Additionally, should an employee, during his/her employment with the School, be convicted of a controlled substance or sex offense, or serious or violent felony, the employee must immediately report such a conviction to the CEO.

Tuberculosis Testing

All employees of the School must submit written proof from a physician of a risk assessment examination for tuberculosis (TB) within the last sixty (60) days. If TB risk factors are identified, a physician must conduct an examination to determine whether the employee is free of infectious TB. The examination for TB consists of an approved TB test, which, if positive, will be followed by an x-ray of the lungs, or in the absence of skin testing, an x-ray of the lungs. All employees will be required to undergo TB risk assessments and, if risk factors are found, the examination at least once every four (4) years. Volunteers may be required to undergo a TB examination as necessary. The TB risk assessment and, if indicated, the examination is a condition of initial employment with the School and the cost of the exam will be borne by the applicant.

Food handlers may be required to have annual TB exams. Documentation of employee and volunteer compliance with TB risk assessments and examinations will be kept on file in the office. This requirement also includes contract food handlers, substitute teachers, and student teachers serving under the supervision of an educator. Any entity providing student services to the School will be contractually required to ensure that all contract workers have had TB testing that shows them to be free of active TB prior to conducting work with School students.

Immigration Compliance

ICS will comply with applicable immigration law, including the Immigration Reform and Control Act of 1986 and the Immigration Act of 1990. As a condition of employment, every individual must provide satisfactory evidence of his or her identity and legal authority to work in the United States. However, ICS will not check the employment authorization status of current employees or applicants who were not offered positions with the School unless required to do so by law.

The School shall not discharge an employee or in any manner discriminate, retaliate, or take any adverse action (*e.g.*, threatening to report the suspected citizenship or immigration status of an employee or a member of the employee's family) against any employee or applicant for employment because the employee or applicant exercised a right protected under applicable law. Further, the School shall not discriminate against any individual because he or she holds or

presents a driver's license issued per Vehicle Code § 12801.9 to persons who have not established their federally-authorized presence in the United States.

Professional Boundaries: Staff/Student Interaction Policy

ICS recognizes its responsibility to make and enforce all rules and regulations governing student and employee behavior to bring about the safest and most learning-conducive environment possible.

Corporal Punishment

Corporal punishment shall not be used as a disciplinary measure against any student. Corporal punishment includes the willful infliction of, or willfully causing the infliction of, physical pain on a student.

For purposes of this policy, corporal punishment does not include an employee's use of force that is reasonable and necessary to protect the employee, students, staff or other persons or to prevent damage to property.

For clarification purposes, the following examples are offered for direction and guidance of School personnel:

A. Examples of PERMITTED actions (NOT corporal punishment)

1. Stopping a student from fighting with another student;
2. Preventing a pupil from committing an act of vandalism;
3. Defending yourself from physical injury or assault by a student;
4. Forcing a pupil to give up a weapon or dangerous object;
5. Requiring an athletic team to participate in strenuous physical training activities designed to strengthen or condition team members or improve their coordination, agility, or physical skills;
6. Engaging in group calisthenics, team drills, or other physical education or voluntary recreational activities.

B. Examples of PROHIBITED actions (corporal punishment)

1. Hitting, shoving, pushing, or physically restraining a student as a means of control;
2. Making unruly students do push-ups, run laps, or perform other physical acts that cause pain or discomfort as a form of punishment;
3. Paddling, swatting, slapping, grabbing, pinching, kicking, or otherwise causing physical pain.

Acceptable and Unacceptable Staff/Student Behavior

This policy is intended to guide all School faculty and staff in conducting themselves in a way that reflects the high standards of behavior and professionalism required of school employees and to specify the boundaries between students and staff.

Although this policy gives specific, clear direction, it is each staff member's obligation to avoid situations that could prompt suspicion by parents, students, colleagues, or school leaders. One viable standard that can be quickly applied, when you are unsure if certain conduct is acceptable, is to ask yourself, "Would I be engaged in this conduct if my family or colleagues were standing next to me?"

For the purposes of this policy, the term "boundaries" is defined as acceptable professional behavior by staff members while interacting with a student. Trespassing the boundaries of a student/teacher relationship is deemed an abuse of power and a betrayal of public trust.

Some activities may seem innocent from a staff member's perspective, but can be perceived as flirtation or sexual insinuation from a student or parent point of view. The objective of the following lists of acceptable and unacceptable behaviors is not to restrain innocent, positive relationships between staff and students, but to prevent relationships that could lead to, or may be perceived as, sexual misconduct.

Staff must understand their own responsibility for ensuring that they do not cross the boundaries as written in this policy. Disagreeing with the wording or intent of the established boundaries will be considered irrelevant for disciplinary purposes. Thus, it is crucial that all employees learn this policy thoroughly and apply the lists of acceptable and unacceptable behaviors to their daily activities. Although sincere, competent interaction with students certainly fosters learning, student/staff interactions must have boundaries surrounding potential activities, locations and intentions.

Duty to Report Suspected Misconduct

When any employee reasonably suspects or believes that another staff member may have crossed the boundaries specified in this policy, he or she must immediately report the matter to a school administrator. All reports shall be as confidential as possible under the circumstances. It is the duty of the administrator to investigate and thoroughly report the situation. Employees must also report to the administration any awareness or concern of student behavior that crosses boundaries or where a student appears to be at risk for sexual abuse.

Examples of Specific Behaviors

The following examples are not an exhaustive list:

Unacceptable Staff/Student Behaviors (Violations of this Policy)

(a) Giving gifts to an individual student that are of a personal and intimate nature. (b) Kissing of any kind.
(c) Any type of unnecessary physical contact with a student in a private situation. (d) Intentionally being alone with a student away from the school.
(e) Making or participating in sexually inappropriate comments.
(f) Sexual jokes.
(g) Seeking emotional involvement with a student for your benefit.
(h) Listening to or telling stories that are sexually oriented.
(i) Discussing inappropriate personal troubles or intimate issues with a student in an attempt to gain their support and understanding.

(j) Becoming involved with a student so that a reasonable person may suspect inappropriate behavior.

Unacceptable Staff/Student Behaviors without Parent and Supervisor Permission

(These behaviors should only be exercised when a staff member has parent and supervisor permission.)

(a) Giving students a ride to/from school or school activities.
(b) Being alone in a room with a student at school with the door closed. (c) Allowing students in your home.

Cautionary Staff/Student Behaviors

(These behaviors should only be exercised when a reasonable and prudent person, acting as an educator, is prevented from using better practice or behavior. Staff members should inform their supervisor of the circumstance and occurrence prior to or immediately after the occurrence)

(a) Remarks about the physical attributes or development of anyone.
(b) Excessive attention toward a particular student.
(c) Sending emails, text messages or letters to students if the content is not about school activities.

Acceptable and Recommended Staff/Student Behaviors

(a) Getting parents' written consent for any after-school activity.
(b) Obtaining formal approval to take students off school property for activities such as field trips or competitions.
(c) Emails, text, phone and instant messages to students must be very professional and pertaining to school activities or classes (Communication should be limited to school technology).
(d) Keeping the door open when alone with a student.
(e) Keeping reasonable space between you and your students.
(f) Stopping and correcting students if they cross your own personal boundaries. (g) Keeping parents informed when a significant issue develops about a student. (h) Keeping after-class discussions with a student professional and brief. (i) Asking for advice from fellow staff or administrators if you find yourself in a difficult situation related to boundaries.
(j) Involving your supervisor if conflict arises with the student.
(k) Informing the CEO about situations that have the potential to become more severe.
(l) Making detailed notes about an incident that could evolve into a more serious situation later.
(m) Recognizing the responsibility to stop unacceptable behavior of students or coworkers.
(n) Asking another staff member to be present if you will be alone with any type of special needs student.

(o) Asking another staff member to be present when you must be alone with a student after regular school hours.
(p) Giving students praise and recognition without touching them.
(q) Pats on the back, high fives and handshakes are acceptable.
(r) Keeping your professional conduct a high priority.
(s) Asking yourself if your actions are worth your job and career.

Policy Prohibiting Unlawful Harassment, Discrimination, and Retaliation

ICS is committed to providing a work and educational atmosphere that is free of unlawful harassment, discrimination, and retaliation. ICS's policy prohibits unlawful harassment, discrimination, and retaliation based upon: race; color; gender (including gender identity and gender expression); sex (including pregnancy, childbirth, breastfeeding, and related medical conditions); religious creed (including religious dress and grooming practices); marital/registered domestic partner status; age (forty (40) and over); national origin or ancestry (including native language spoken); physical or mental disability (including HIV and AIDS); medical condition (including cancer and genetic characteristics); taking a leave of absence authorized by law; genetic information; sexual orientation; military and veteran status; or any other consideration made unlawful by federal, state, or local laws.

Employees, volunteers, unpaid interns, individuals in apprenticeship programs, and independent contractors shall not be harassed, or discriminated or retaliated against, based upon the characteristics noted above.

ICS does not condone and will not tolerate unlawful harassment, discrimination, or retaliation on the part of any employee (including supervisors and managers) or third party (including independent contractors or other person with which the School does business). Supervisors and managers are to report any complaints of unlawful harassment to the CEO or designee.

When ICS receives allegations of unlawful harassment, discrimination, or retaliation, the Board (if a complaint is about the CEO) or the CEO or designee will conduct a fair, timely and thorough investigation that provides all parties an appropriate process and reaches reasonable conclusions based on the evidence collected. The investigation will be handled in as confidential a manner as possible, although complete confidentiality cannot be guaranteed. Complainants and witnesses shall not be subject to retaliation for making complaints in good faith or participating in an investigation. ICS is committed to remediating any instances where investigation findings demonstrate unlawful harassment, discrimination, or retaliation has occurred.

<u>Prohibited Unlawful Harassment</u>

· Verbal conduct such as epithets, derogatory jokes or comments or slurs; · Physical conduct including assault, unwanted touching, intentionally blocking normal movement, or interfering with work because of sex, race or any other protected basis; · Retaliation for reporting or threatening to report harassment; or
· Disparate treatment based on any of the protected classes above.

<u>Prohibited Unlawful Sexual Harassment</u>

ICS is committed to providing a workplace free of sexual harassment and considers such harassment to be a major offense, which may result in disciplinary action, up to, and including dismissal, of the offending employee.

Sexual harassment consists of sexual advances, request for sexual favors and other verbal or physical conduct of a sexual nature, regardless of whether or not the conduct is motivated by sexual desire, when: (1) submission to the conduct is either made explicitly or implicitly a term or condition of an individual's employment; (2) an employment decision is based upon an individual's acceptance or rejection of that conduct; and/or (3) that conduct interferes with an individual's work performance or creates an intimidating, hostile or offensive working environment.

It is also unlawful to retaliate in any way against an employee who has articulated a good faith concern about sexual harassment against him or her or against another individual.

All supervisors of staff will receive sexual harassment, discrimination, and retaliation training within six (6) months of their assumption of a supervisory position and will receive further training once every two (2) years thereafter. Such training will address all legally required topics, including information about the negative effects that abusive conduct has on both the victim of the conduct and others in the workplace, as well as methods to prevent abusive conduct undertaken with malice a reasonable person would find hostile, offensive, and unrelated to an employer's legitimate business interests. Abusive conduct includes but is not limited to repeated infliction of verbal abuse, such as the use of derogatory remarks, insults, and epithets, verbal or physical conduct that a reasonable person would find threatening, intimidating, or humiliating, or the gratuitous sabotage or undermining of a person's work performance. Supervisors shall also be trained on how to appropriately respond when the supervisor becomes aware that an employee is the target of unlawful harassment. Other staff will receive sexual harassment training and/or instruction concerning sexual harassment in the workplace as required by law.

Each employee has the responsibility to maintain a workplace free from any form of sexual harassment. Consequently, should any individual, in particular those with supervisory responsibilities, become aware of any conduct that may constitute sexual harassment or other prohibited behavior, immediate action should be taken to address such conduct. Any employee who believes they have been sexually harassed or has witnessed sexual harassment is encouraged to immediately report such harassment to the CEO. See **Appendix A** for the "Harassment/Discrimination/Retaliation Complaint Form." See **Appendix B** for the general "Internal Complaint Form."

Sexual harassment may include, but is not limited to:

· Physical assaults of a sexual nature, such as:

  - Rape, sexual battery, molestation or attempts to commit these assaults and
  - Intentional physical conduct that is sexual in nature, such as touching, pinching, patting, grabbing, brushing against another's body, or poking another's body.

· Unwanted sexual advances, propositions or other sexual comments, such as:

- Sexually oriented gestures, notices, remarks, jokes, or comments about a person's sexuality or sexual experience.

- Preferential treatment or promises of preferential treatment to an employee for submitting to sexual conduct, including soliciting or attempting to solicit any employee to engage in sexual activity for compensation or reward or disparate treatment for rejecting sexual conduct.

- Subjecting or threats of subjecting an employee to unwelcome sexual attention or conduct or intentionally making performance of the employee's job more difficult because of the employee's sex.

· Sexual or discriminatory displays or publications anywhere at the workplace by employees, such as:

- Displaying pictures, cartoons, posters, calendars, graffiti, objections, promotional materials, reading materials, or other materials that are sexually suggestive, sexually demeaning or pornographic or bringing to work or possessing any such material to read, display or view at work;

- Reading publicly or otherwise publicizing in the work environment materials that are in any way sexually revealing, sexually suggestive, sexually demeaning or pornographic; and

- Displaying signs or other materials purporting to segregate an employee by sex in an area of the workplace (other than restrooms or similar rooms).

The illustrations of harassment and sexual harassment above are not to be construed as an all inclusive list of prohibited acts under this policy. Moreover, please note that while in most situations a personal relationship is a private matter, these relationships are not appropriate in a professional setting, particularly where one of the parties has management or supervisory responsibilities. As such, consensual relationships in the workplace may violate ICS policy.

Whistleblower Policy

ICS requires its directors, officers, employees, and volunteers to observe high standards of ethics in the conduct of their duties and responsibilities within the School. As representatives of the School, such individuals must practice honesty and integrity in fulfilling all responsibilities and must comply with all applicable laws and regulations. The purpose of this policy is to create an ethical and open work environment, to ensure that the School has a governance and accountability structure that supports its mission, and to encourage and enable directors, officers, employees, and volunteers of the School to raise serious concerns about the occurrence of illegal or unethical actions within the School before turning to outside parties for resolution.

All directors, officers, employees, and volunteers of the School have a responsibility to report any action or suspected action taken within the School that is illegal, unethical or violates any adopted policy of the School, or local rule or regulation. Anyone reporting a violation must act in good faith, without malice to the School or any individual at the School and have reasonable

grounds for believing that the information shared in the report indicates that a violation has occurred. A person who makes a report does not have to prove that a violation has occurred. However, any report which the reporter has made maliciously or any report which the reporter has good reason to believe is false will be viewed as a serious disciplinary offense. No one who in good faith reports a violation, or who, in good faith, cooperates in the investigation of a violation shall suffer harassment, retaliation, or adverse employment action. Further, no one who in good faith discloses, who may disclose, or who the School believes disclosed or may disclose, information regarding alleged violations to a person with authority over the employee or another employee who had responsibility for investigating, discovering or correcting the purported violation shall suffer harassment, retaliation, or adverse employment action.

Drug-Free Workplace

ICS is committed to providing a drug and alcohol free workplace and to promoting safety in the workplace, employee health and well-being, customer confidence and a work environment that is conducive to attaining high work standards. The use of drugs and alcohol by employees, whether on or off the job, jeopardizes these goals, since it adversely affects health and safety, security, productivity, and public confidence and trust. Drug or alcohol use in the workplace or during the performance of job duties is extremely harmful to workers and to other ICS stakeholders.

The bringing to the workplace, possession or use of intoxicating beverages or drugs on any School premises or during the performance of work duties is prohibited and will result in disciplinary action up to and including termination.

Confidential Information

All information relating to students, personal information, schools attended, addresses, contact numbers and progress information is confidential in nature, and may not be shared with or distributed to unauthorized parties. All records concerning special education pupils shall be kept strictly confidential and maintained in separate files. Failure to maintain confidentiality may result in disciplinary action, up to and including release from at-will employment.

Conflict of Interest

All employees must avoid situations involving actual or potential conflict of interest. An employee involved in any relationships or situations which may constitute a conflict of interest should immediately and fully disclose the relevant circumstances to the CEO, or the Board of Directors, for a determination about whether a potential or actual conflict exists. If an actual or potential conflict is determined, the School may take whatever corrective action appears appropriate according to the circumstances. Failure to disclose facts shall constitute grounds for disciplinary action.

Smoking

The ICS facility is a no smoking facility.

THE WORKPLACE

Work Schedule

School hours are normally 7:30 a.m. – 4:00 p.m., Monday through Friday. The regular workday schedule for non-exempt employees is eight (8) hours; the regular workweek schedule is forty (40) hours. Exempt employees are also generally expected to be present during business hours and to commit whatever additional time is necessary to satisfactorily complete all job requirements.

Meal and Rest Periods

Non-exempt employees working at least five (5) hours are provided with a thirty (30) minute meal period, to be taken approximately in the middle of the workday but by no later than the end of the 5th hour of work. An employee may waive this meal period if the day's work will be completed in no more than six (6) hours, provided the employee and ICS mutually consent to the waiver in writing.

Non-exempt employees are also provided with a ten (10) minute rest period for every four (4) hours worked which should be scheduled towards the middle of the four (4) hour work period as practicable. Employees are prohibited from combining meal and rest period time.

An employee's supervisor must be aware of and approve scheduled meal and rest periods. Employees must immediately inform their supervisor if they are prevented from taking their meal and/or rest periods. Employees are expected to observe assigned working hours and the time allowed for meal and rest periods.

Lactation Accommodation

ICS accommodates lactating employees by providing a reasonable amount of break time to any employee who desires to express breast milk for an infant child. The break time shall, if possible, run concurrently with any break time already provided to the employee. Any break time provided to express breast milk that does not run concurrently with break time already provided to the non-exempt employee shall be unpaid.

ICS will make reasonable efforts to provide employees who need a lactation accommodation with the use of a room or other private location that is located close to the employee's work area. Employees with private offices will be required to use their offices to express breast milk. Employees who desire lactation accommodations should contact their supervisor to request accommodations.

Attendance and Tardiness

All employees, whether exempt or non-exempt, are expected to arrive at work consistently and on time. Absenteeism and tardiness negatively affects the School's ability to implement its educational program and disrupts consistency in students' learning.

Employees should notify the CEO or designee about an absence or late arrival as soon as practicable. For a foreseeable absence, employees are ordinarily expected to call at least one-half hour before work. For an unforeseeable illness or other protected leave, oral or written notice as soon as practicable is sufficient; no employee is required to give notice that cannot reasonably be provided.

Unexcused absences or tardiness may result in discipline subject to applicable law and contracts. Lawfully taken paid sick leave and other protected leave will not be treated as an attendance violation. If an employee is absent more than three consecutive days without contact, ICS will make reasonable efforts to determine the circumstances before treating the absence as job abandonment; protected leave will not be deemed a voluntary resignation.

Time Cards/Records

By law, ICS is obligated to keep accurate records of the time worked by non-exempt employees. Such employees shall be required to utilize the School's time card system.

Non-exempt employees must accurately clock in and out of their shifts as this is the only way the payroll department knows how many hours each employee has worked and how much each employee is owed. The time card indicates when the employee arrived and when the employee departed. All non-exempt employees must clock in and out for arrival and departure, along with lunch and for absences like doctor or dentist appointments. All employees are required to keep the office advised of their departures from and returns to the school premises during the workday.

Non-exempt employees are solely responsible for ensuring accurate information on their time cards and remembering to record time worked. If an employee forgets to mark their time card or makes an error on the time card, the employee must contact the Payroll Administrator to make the correction and such correction must be initialed by both the employee and the payroll administrator.

Non-exempt employees are prohibited from performing off-the-clock work, including but not limited to checking emails before/after work hours, performing work in the morning before logging in, and running School errands after logging out.

No one may record hours worked on another's time clock. Any employee who violates any aspect of this policy may be subject to disciplinary action, up to and including release from at will employment with the School.

Use of Email, Voicemail and Internet Access

ICS will permit employees to use its email, voicemail systems and Internet access subject to the following:

1. Personal use of email, voicemail, or Internet access is **not permitted** during work hours or on School equipment unless explicitly authorized and aligned with professional conduct and School policies.
2. The email system and Internet access is not to be used in any way that may be disruptive, offensive to others, or harmful to morale. For example, sexually explicit images, ethnic slurs, racial epithets, or anything else that may be construed as harassment or disparagement of others based on their race, national origin, sex, sexual orientation, age,

religious beliefs or political beliefs may not be displayed or transmitted.

3. Employees should not attempt to gain access to another employee's personal file or email or voicemail messages without the latter's express permission.

4. School staff will not enter an employee's personal email files or voicemail unless there is a business need to do so. ICS retains a copy of all passwords; passwords unknown to the School may not be used. System security features, including passwords and delete functions, do not neutralize the School's ability to access any message at any time. Employees must be aware that the possibility of such access always exists.

5. Employees should not use personal devices or email accounts for School-related communications. Such communications should only take place using School-issued devices and via the employee's ICS email account.

Personal Business

ICS's facilities for handling mail and telephone calls are designed to accommodate School business. Employees should have personal mail directed to their home address and limit personal telephone calls to an absolute minimum. Personal calls should not be made outside the immediate dialing area. Do not use School material, time or equipment for personal projects.

Social Media

If an employee decides to post information on the Internet (i.e., personal blog, Facebook, Instagram, Twitter, etc.) that discusses any aspect of his/her workplace activities, the following restrictions apply:

· School equipment, including School computers and electronics systems, may not be used for these purposes;
· Student and employee confidentiality policies must be strictly followed; · Employees must make clear that the views expressed in their blogs are their own and not those of the School;
· Employees may not use the School's logos, trademarks and/or copyrighted material and are not authorized to speak on the School's behalf;
· Employees are not authorized to publish any confidential or proprietary information maintained by the School;
· Employees are prohibited from making discriminatory, defamatory, libelous or slanderous comments when discussing the School, the employee's supervisors, co workers and competitors;
· Employees must comply with all School policies, including, but not limited to, rules against unlawful harassment and retaliation.

The School reserves the right to take disciplinary action against any employee whose Internet postings violate this or other School policies.

Personal Appearance/Standards of Dress

ICS employees serve as role models to the School's students. All employees should therefore maintain professional standards of dress and grooming. Just as overall attitude and instructional competency contribute to a productive learning environment, so do appropriate dress and grooming.

Employees are encouraged to wear clothing that will add dignity to the educational profession, will present an image consistent with their job responsibilities, and will not interfere with the learning process. Accordingly, all employees shall adhere to the following standards of dress:

1) Clothing and jewelry must be safe and appropriate to the educational environment. All clothing must be clean and in good repair. Slits or tears in pants or other articles of clothing are not permitted except for modest slits in women's dresses or skirts that are no higher than three (1) inch above the knee.

2) Head coverings, including hats of any kind, except those worn for religious or safety reasons, are not to be worn inside school buildings including assemblies, classrooms, labs and offices. Hats may be worn outside for sun protection. All hats are to be removed upon entering school buildings. For exceptions to this policy, prior approval must be granted by the CEO.

3) Slacks and shorts are to be worn on the waist with no portion of an undergarment showing. Jeans are not permitted. Shorts should be modest in length and should be no higher than three (1) inch above the knee.

4) Skirts and dresses should be no higher than three (1) inches above the knee.

5) All tops must be appropriate to the work environment, and should be clean, neat, and provide proper coverage.

6) For safety purposes, earrings must not dangle more than one (1) inch below the ear.

7) Clothing or jewelry with logos that depict and/or promote gangs , drugs, alcohol, tobacco, sex, violence, illegal activities, profanity, or obscenity are not permitted.

8) Appropriate shoes must be worn at all times.

Health and Safety Policy

ICS is committed to providing and maintaining a healthy and safe work environment for all employees.

Employees are required to know and comply with the School's General Safety Rules and to follow safe and healthy work practices at all times. Employees are required to report immediately to the CEO any potential health or safety hazards, and all injuries or accidents.

In compliance with Proposition 65, the School will inform employees of any known exposure to a chemical known to cause cancer or reproductive toxicity.

Security Protocols

ICS has developed guidelines to help maintain a secure workplace. Be aware of unknown persons loitering in parking areas, walkways, entrances and exits and service areas. Report any suspicious persons or activities to the CEO. Employee desk or office should be secured at the end of the day. When an employee is called away from his or her work area for an extended length of time, valuable or personal articles should not be left around a work station that may be accessible. The security of facilities as well as the welfare of employees depends upon the alertness and sensitivity of every individual to potential security risks. Employees should immediately notify the CEO when keys are missing or if security access codes or passes have been breached.

Occupational Safety

ICS is committed to the safety of its employees, vendors, contractors and the public and to providing a clear safety goal for management.

The prevention of accidents is the responsibility of every School supervisor. It is also the duty of all employees to accept and promote the established safety regulations and procedures. Every effort will be made to provide adequate safety training. If an employee is ever in doubt how to perform a job or task safely, assistance should be requested. Unsafe conditions must be reported immediately.

It is the policy of the School that accident prevention shall be considered of primary importance in all phases of operation and administration. ICS's management is required to provide safe and healthy working conditions for all employees and to establish and require the use of safe practices at all times.

Failure to comply with or enforce School safety and health rules, practices and procedures could result in disciplinary action up to and including possible termination.

Accident/Incident Reporting

It is the duty of every employee to immediately or as soon as is practical report any accident or injury occurring during work or on School premises so that arrangements can be made for medical or first aid treatment, as well as for investigation and follow-up purposes.

Reporting Fires and Emergencies

It is the duty of every employee to know how to report fires and other emergencies quickly and accurately. Employees should report any such emergency by calling management. In addition, all employees should know the local emergency numbers such as 911.

EMPLOYEE WAGES AND HEALTH BENEFITS

Payroll Withholdings

As required by law, the School shall withhold Federal Income Tax, State Income Tax, Social Security (FICA) and State Disability Insurance from each employee's pay as follows:

1. Federal Income Tax Withholding: The amount varies with the number of exemptions the employee claims and the gross pay amount.

2. State Income Tax Withholding: The same factors which apply to federal withholdings apply to state withholdings.

3. Social Security (FICA): The Federal Insurance Contribution Act requires that a certain percentage of employee earnings be deducted and forwarded to the federal government, together with an equal amount contributed by the School.

4. State Disability Insurance (SDI): This state fund is used to provide benefits to those out of work because of illness or disability.

Every deduction from an employee's paycheck is explained on the check voucher. If an employee does not understand the deductions, he or she should ask the CEO to explain them.

Employees may change the number of withholding allowances claimed for Federal Income Tax purposes at any time by filling out a new W-4 form and submitting it to the CEO. The office maintains a supply of these forms.

All Federal, State, and Social Security taxes will be automatically deducted from paychecks. Federal Withholding Tax deduction is determined by the employee's W-4 form. The W-4 form should be completed upon hire and it is the employee's responsibility to report any changes in filing status to the CEO and to fill out a new W-4 form.

At the end of the calendar year, a "withholding statement" (W-2) will be prepared and forwarded to each employee for use in connection with preparation of income tax returns. The W-2 shows Social Security information, taxes withheld and total wages.

Overtime Pay

Whether an employee is exempt from or subject to overtime pay will be determined on a case by-case basis and will be indicated in the employee's job description. Generally, teachers and administrators are exempt. Non-exempt employees may be required to work beyond the regularly scheduled workday or workweek as necessary. Only actual hours worked in a given workday or workweek can apply in calculating overtime for non-exempt employees. ICS will attempt to distribute overtime evenly and accommodate individual schedules. All overtime work must be previously authorized by the CEO. ICS provides compensation for all overtime hours worked by non-exempt employees in accordance with state and federal law as follows:

> For employees subject to overtime, all hours worked in excess of eight (8) hours in one workday or forty (40) hours in one workweek shall be treated as overtime. Compensation for hours in excess of forty (40) for the workweek or in excess of eight (8) and not more than twelve (12) for the workday, and for the first eight (8) hours on the seventh consecutive day in one workweek, shall be paid at a rate of one and one-half times the employee's regular rate of pay. Compensation for hours in excess of twelve (12) in one workday and an excess of eight (8) on the seventh consecutive workday of the workweek shall be paid at double the regular rate of pay.

Exempt employees may have to work hours beyond their normal schedules as work demands require. No overtime compensation will be paid to these exempt employees.

Paydays

Paydays are scheduled twice per month, unless otherwise noted. If an employee observes any error in his or her check, it should be reported immediately to the Payroll Administrator.

Wage Attachments and Garnishments

Under normal circumstances, the School will not assist creditors in the collection of personal debts from its employees. However, creditors may resort to certain legal procedures such as garnishments, levies or judgments that require the School, by law, to withhold part of an employee's earnings in their favor.

Employees are strongly encouraged to avoid such wage attachments and garnishments. If the School is presented a second garnishment request concerning an employee, the CEO will discuss the situation with the employee.

Medical Benefits

Eligibility

An employee is eligible for medical coverage if he or she is a regular employee working for the School at least thirty (30) hours per week.

Employees who go from part-time to full-time employment become eligible for full benefits on the first day of the month following the effective date of the change.

ICS reserves the right to change or terminate medical plans or other benefits at any time consistent with any applicable collective bargaining agreements.

When Coverage Starts

Your coverage will begin on the first day of employment or if hired mid-month it will start on the first day of the next month. Your enrollment form must be submitted to the CEO as soon as possible. This form serves as a request for coverage, and authorizes any payroll deductions necessary to pay for your coverage.

COBRA Benefits

When coverage under the School's medical and/or dental plans ends, employees or their dependents can continue coverage for eighteen (18) or thirty-six (36) months, depending upon the reason benefits ended. To continue coverage, an employee must pay the full cost of coverage – the employee contribution and the School's previous contribution plus a possible administrative charge.

Medical coverage for an employee, his/her spouse, and eligible dependent children can continue for up to eighteen (18) months if coverage ends because:

• Employment ends, voluntarily or involuntarily, for any reason other than gross misconduct; or

• Hours of employment are reduced below the amount required to be considered a full-time employee or part-time, making an employee ineligible for the plan.

This eighteen (18) month period may be extended an additional eleven (11) months in cases of disability subject to certain requirements. This eighteen (18) month period may also be extended an additional eighteen (18) months if other events (such as a divorce or death) occur subject to certain requirements.

An employee's spouse and eligible dependents can continue their health coverage for up to thirty-six (36) months if coverage ends because:

• The employee dies while covered by the plan;

• The employee and his/her spouse become divorced or legally separated;

• The employee becomes eligible for Medicare coverage, but his/her spouse has not yet reach age sixty-five (65); or

• The employee's dependent child reaches an age which makes him or her ineligible for coverage under the plan.

Rights similar to those described above may apply to retirees, spouses and dependents if the employer commences a bankruptcy proceeding and those individuals lose coverage.

ICS will notify employees or their dependents if coverage ends due to termination or a reduction in work hours. If an employee becomes eligible for Medicare, divorced or legally separated, die, or when a dependent child no longer meets the eligibility requirements, the employee or a family member are responsible for notifying the School within thirty (30) days of the event. ICS will then notify the employee or his/her dependents of the employee's rights.

Health coverage continuation must be elected within sixty (60) days after receiving notice of the end of coverage, or within sixty (60) days after the event causing the loss, whichever is later.

There are certain circumstances under which coverage will end automatically. This happens if:

• Premiums for continued coverage are not paid within thirty (30) days of the due date;

• The employee (or his/her spouse or child) become covered under another group health plan which does not contain any exclusion or limitation with respect to any pre-existing condition the employee (or the employee's spouse or child, as applicable) may have;

• ICS stops providing group health benefits;

• The employee (or the employee's spouse or child) become entitled to Medicare; or

• The employee extended coverage for up to twenty-nine (29) months due to disability and there has been a final determination that the employee is no longer disabled.

PERSONNEL EVALUATION AND RECORD KEEPING

Employee Reviews and Evaluations

Each employee will receive periodic performance reviews conducted by the CEO. Performance evaluations will be conducted annually. The frequency of performance evaluations may vary depending upon length of service, job position, past performance, changes in job duties, or recurring performance problems. Employee evaluations regarding employees who are members of a collective bargaining unit shall receive evaluations subject to any specified requirements in the applicable collective bargaining agreement.

Performance evaluations may review factors such as the quality and quantity of the work performed, knowledge of the job, initiative, work attitude, and attitude toward others. The performance evaluations are intended to make employees aware of their progress, areas for improvement, and objectives or goals for future work performance. Favorable performance evaluations do not guarantee increases in salary or promotions. Salary increases and promotions are solely within the discretion of the School and depend upon many factors in addition to performance. After the review, an employee will be required to sign the evaluation report simply to acknowledge that it has been presented to them, that they have discussed it with the CEO, and that they are aware of its contents.

Newly hired employees may have their performance goals reviewed by the CEO within the first ninety (90) days of employment.

Salary and potential for advancement will be based largely upon job performance. On a periodic basis, the CEO will review employee job performance with an employee in order to establish goals for future performance and to discuss your current performance. ICS's evaluation system will in no way alter the at-will employment relationship.

Personnel Files and Record Keeping Protocols

At the time of employment, a personnel file is established for you. Please keep the CEO

advised of changes that should be reflected in your personnel file. Such changes include: change in address, telephone number, marital status, number of dependents and person(s) to notify in case of emergency. Prompt notification of these changes is essential and will enable the School to contact you should the change affect your other records.

You have the right to inspect documents in your personnel file, as provided by law, in the presence of a School representative, at a mutually convenient time. You also have the right to obtain a copy of your personnel file as provided by law. You may add your comments to any disputed item in the file. ICS will restrict disclosure of your personnel file to authorized individuals within the School. A request for information contained in the personnel file must be directed to the CEO. Only the CEO or designee is authorized to release information about current or former employees. Disclosure of information to outside sources will be limited. However, the School will cooperate with requests from authorized law enforcement or local, state or federal agencies conducting official investigations or as otherwise legally required.

Credible complaints of substantiated investigations into or discipline for egregious misconduct will not be expunged from an employee's personnel file unless the complaint is heard by an arbitrator, administrative law judge, or the Board and the complaint is deemed to be false, not credible, unsubstantiated or a determination was made that discipline was not warranted.

LEAVES and PAID TIME OFF (PTO)

Vacation and Holidays

Please review the school calendar for vacation and holiday schedule.

Unpaid Leave of Absence

ICS recognizes that special situations may arise where an employee must leave his or her job temporarily. At its discretion, the School may grant employees leaves of absence. Any unpaid leave of absence must be approved in advance by the School.

The granting of a leave of absence always presumes the employee will return to active work by a designated date or within a specific period.

During a Family and Medical Leave Act, California Family Rights Act leave, and/or Pregnancy Disability Leave, the employee's medical and dental benefits will remain in force, provided the employee pays the appropriate premiums. Otherwise, benefits are terminated the month any other type of leave begins. If an employee fails to return from a leave and is subsequently terminated, the employee is entitled to all earned but unused vacation pay, provided that the vacation pay was earned prior to the commencement of leave. No vacation time is accrued during any type of unpaid leave of absence.

Sick Leave

ICS tracks paid sick leave separately from earned vacation or cashable PTO. The updated rules below supersede inconsistent sick-leave statements elsewhere in this Handbook.

Eligibility and accrual. Full-time, part-time, and temporary employees receive paid sick leave as required by California and City of San Diego law. Accrual begins with employment, and available sick leave may generally be used after 90 calendar days of employment. Unless a compliant frontload plan applies, employees accrue at least one hour for every 30 hours worked. Exempt employees are credited under the applicable statutory assumed-workweek rule.

Existing 60-hour benefit. As provided by Iftin policy, salaried full-time employees receive 60 hours of paid sick leave frontloaded for each full work year. This existing benefit is retained and is not reduced to the statutory minimum. Other eligible employees accrue leave as described above unless an applicable written plan provides a more generous or otherwise compliant arrangement.

Annual use and carryover. ICS permits use of at least five days or 40 hours, whichever is greater, in each designated 12-month benefit year, to the extent accrued or otherwise available; employees receiving 60 frontloaded hours may use their available benefit. Unused sick leave, including unused balances from the existing 60-hour frontload benefit, carries over as the School has promised and as law requires. Any separately adopted accrual cap must be at least 80 hours or ten days, whichever is greater; existing earned balances will be honored.

Permitted uses. Paid sick leave may be used for diagnosis, care, treatment, or preventive care for the employee, a covered family member, or a designated person; qualifying safe time; jury service or required court appearances as a witness; certain judicial proceedings involving crime victims or their family members; and any other uses protected by California or San Diego law, including certain public-health closures.

Requests and protections. Requests may be made orally or in writing. For foreseeable leave, provide reasonable advance notice; for unforeseeable needs, notify the School as soon as practicable. ICS may apply a reasonable two-hour minimum increment, or a smaller increment where required. No employee must find a replacement worker or disclose a diagnosis. Documentation will not be automatically required as a condition of routine paid sick leave; reasonable verification may be requested only when permitted by law. Protected leave will not result in attendance discipline or retaliation.

Pay and records. Sick leave is paid at the legally required rate. ICS and its payroll provider track leave earned or awarded, used, carried over, and remaining; available balances are shown on wage statements or another legally compliant written or electronic record. Employees may request a balance review from HR or Operations. Accounting for compensated absences under the School's Fiscal Policies does not diminish employee leave rights.

Separation and rehire. Separate statutory sick leave is not paid out upon separation unless a written plan or law requires it. Unused sick leave is reinstated if an employee is rehired within 12 months, except to the extent previously lawfully paid out under a qualifying PTO plan. Earned vacation and general-purpose PTO that constitutes vested wages are distinct and are paid out on separation as required by California law.

Family Care and Medical Leave

This policy explains how the School complies with the federal Family and Medical Leave Act ("FMLA") and the California Family Rights Act ("CFRA"), both of which require the School to permit each eligible employee to take up to twelve (12) workweeks (or twenty-six (26) workweeks where indicated) of FMLA leave in any twelve (12) month period for the purposes enumerated below. For purposes of this policy, all leave taken under FMLA or CFRA will be referred to as "FMLA leave."

• Employee Eligibility Criteria

> To be eligible for FMLA leave, the employee must have been employed by the School for a total of at least twelve (12) months, worked at least 1,250 hours during the twelve (12) month period immediately preceding commencement of the FMLA leave, and work at a location where the School has at least fifty (50) employees within seventy-five (75) miles.

• Events That May Entitle an Employee To FMLA Leave

The twelve (12) week (or twenty-six (26) workweeks where indicated) FMLA allowance includes any time taken (with or without pay) for any of the following reasons:

1. To care for the employee's newborn child or a child placed with the employee for adoption or foster care. Leaves for this purpose must conclude twelve (12) months after the birth, adoption, or placement. If both parents are employed by the School, they will be entitled to a combined total of twelve (12) weeks of leave for this purpose.

2. Because of the employee's own serious health condition (including a serious health condition resulting from an on-the-job illness or injury) that makes the employee unable to perform any one or more of the essential functions of his or her job (other than a disability caused by pregnancy, childbirth, or related medical conditions, which is covered by the School's separate pregnancy disability policy).

    a. A "serious health condition" is an illness, injury (including, but not limited to, on-the-job injuries), impairment, or physical or mental condition of the employee or a child, parent, or spouse of the employee that involves either inpatient care or continuing treatment, including, but not limited to, treatment for substance abuse.

    b. "Inpatient care" means a stay in a hospital, hospice, or residential health care facility, any subsequent treatment in connection with such inpatient care, or any period of incapacity. A person is considered an "inpatient" when a health care facility formally admits him/her to the facility with the expectation that he/she will remain at least overnight and occupy a bed, even if it later develops that such person can be discharged or transferred to another facility and does not actually remain overnight.

    c. "Incapacity" means the inability to work, attend school, or perform other regular daily activities due to a serious health condition, its treatment, or the recovery that it requires.

    d. "Continuing treatment" means ongoing medical treatment or supervision by a health care provider.

3. To care for a spouse, domestic partner, child, or parent with a serious health condition or military service-related injury. When an employee is providing care to a spouse, son, daughter, parent, or next of kin who is a covered Armed Forces servicemember with a serious injury or illness, the employee may take a maximum of twenty-six (26) weeks of FMLA leave in a single twelve (12) month period to provide said care.

4. For any "qualifying exigency" because the employee is the spouse, son, daughter, or parent of an individual on active military duty, or an individual notified of an impending call or order to active duty, in the Armed Forces.

• Amount of FMLA Leave Which May Be Taken

1. FMLA leave can be taken in one (1) or more periods, but may not exceed twelve (12) workweeks total for any purpose in any twelve (12) month period, as described below, for any one, or combination of the above-described situations. "Twelve workweeks" means the equivalent of twelve (12) of the employee's normally scheduled workweeks. For a full-time employee who works five (5) eight-hour days per week, "twelve workweeks" means sixty (60) working and/or paid eight (8) hour days.

2. In addition to the twelve (12) workweeks of FMLA leave that may be taken, an employee who is the spouse, son, daughter, parent, or next of kin of a covered Armed Forces servicemember shall also be entitled to a total of twenty-six (26) workweeks of FMLA leave during a twelve (12) month period to care for the servicemember.

3. The "twelve month period" in which twelve (12) weeks of FMLA leave may be taken is the twelve (12) month period immediately preceding the commencement of any FMLA leave.

4. If a holiday falls within a week taken as FMLA leave, the week is nevertheless counted as a week of FMLA leave. If, however, the School's business activity has temporarily ceased for some reason and employees are generally not expected to report for work for one or more weeks, such as the Winter Break, Spring Break, or Summer Vacation, the days the School's activities have ceased do not count against the employee's FMLA leave entitlement. Similarly, if an employee uses FMLA leave in increments of less than one (1) week, the fact that a holiday may occur within a week in which an employee partially takes leave does not count against the employee's leave entitlement unless the employee was otherwise scheduled and expected to work during the holiday.

• Pay during FMLA Leave

1. An employee on FMLA leave because of his/her own serious health condition must use all accrued paid sick leave at the beginning of any otherwise unpaid FMLA leave period. If an employee is receiving a partial wage replacement benefit during the FMLA leave, the School and the employee may agree to have School-provided paid leave, such as vacation or sick time, supplement the partial wage replacement benefit unless otherwise prohibited by law.

2. An employee on FMLA leave for child care or to care for a spouse, domestic partner, parent, or child with a serious health condition may use any or all accrued sick leave at the beginning of any otherwise unpaid FMLA leave.

3. If an employee has exhausted his/her sick leave, leave taken under FMLA shall be unpaid leave.

4. The receipt of sick leave pay or State Disability Insurance benefits will not extend the length of the FMLA leave. Sick pay accrues during any period of unpaid FMLA leave only until the end of the month in which unpaid leave began.

• Health Benefits

The provisions of the School's various employee benefit plans govern continuing eligibility during FMLA leave, and these provisions may change from time to time. The health benefits of employees on FMLA leave will be paid by the School during the leave at the same level and under the same conditions as coverage would have been provided if the employee had been continuously employed during the leave period. When a request for FMLA leave is granted, the School will give the employee written confirmation of the arrangements made for the payment of insurance premiums during the leave period.

If an employee is required to pay premiums for any part of his/her group health coverage, the School will provide the employee with advance written notice of the terms and conditions under which premium payments must be made.

ICS may recover the health benefit costs paid on behalf of an employee during his/her FMLA leave if:

1. The employee fails to return from leave after the period of leave to which the employee is entitled has expired. An employee is deemed to have "failed to return from leave" if he/she works less than thirty (30) days after returning from FMLA leave; and

2. The employee's failure to return from leave is for a reason other than the continuation, recurrence, or onset of a serious health condition that entitles the employee to FMLA leave, or other circumstances beyond the control of the employee.

• Seniority

An employee on FMLA leave remains an employee and the leave will not constitute a break in service. An employee who returns from FMLA leave will return with the same seniority he/she had when the leave commenced.

• Medical Certifications

1. An employee requesting FMLA leave because of his/her own or a relative's serious health condition must provide medical certification from the appropriate health care provider on a form supplied by the School. Absent extenuating circumstances, failure to provide the required certification in a timely manner (within fifteen (15) days of the School's request for certification) may result in denial of the leave request until such certification is provided.

2. The School will notify the employee in writing if the certification is incomplete or insufficient, and will advise the employee what additional information is necessary in order to make the certification complete and sufficient. The School

may contact the employee's health care provider to authenticate a certification as needed

3. If the School has reason to doubt the medical certification supporting a leave because of the employee's own serious health condition, the School may request a second opinion by a health care provider of its choice (paid for by the School). If the second opinion differs from the first one, the School will pay for a third, mutually agreeable, health care provider to provide a final and binding opinion.

4. Recertifications are required if leave is sought after expiration of the time estimated by the health care provider. Failure to submit required recertifications can result in termination of the leave.

• Procedures for Requesting and Scheduling FMLA Leave

1. An employee should request FMLA leave by completing a Request for Leave form and submitting it to the CEO. An employee asking for a Request for Leave form will be given a copy of the School's then-current FMLA leave policy.

2. Employees should provide not less than thirty (30) days' notice for foreseeable childbirth, placement, or any planned medical treatment for the employee or his/her spouse, domestic partner, child, or parent. Failure to provide such notice is grounds for denial of a leave request, except if the need for FMLA leave was an emergency or was otherwise unforeseeable.

3. Where possible, employees must make a reasonable effort to schedule foreseeable planned medical treatments so as not to unduly disrupt the School's operations.

4. If FMLA leave is taken because of the employee's own serious health condition or the serious health condition of the employee's spouse, domestic partner, parent or child, the leave may be taken intermittently or on a reduced leave schedule when medically necessary, as determined by the health care provider of the person with the serious health condition.

5. If FMLA leave is taken because of the birth of the employee's child or the placement of a child with the employee for adoption or foster care, the minimum duration of leave is two (2) weeks, except that the School will grant a request for FMLA leave for this purpose of at least one day but less than two (2) weeks' duration on any two (2) occasions.

6. If an employee needs intermittent leave or leave on a reduced leave schedule that is foreseeable based on planned medical treatment for the employee or a family member, the employee may be transferred temporarily to an available alternative position for which he or she is qualified that has equivalent pay and benefits and that better accommodates recurring periods of leave than the employee's regular position.

7. The School will respond to an FMLA leave request no later than five (5) business days of receiving the request. If an FMLA leave request is granted, the School will notify the employee in writing that the leave will be counted against the employee's FMLA leave entitlement. This notice will explain the employee's obligations and the consequences of failing to satisfy them.

• Return to Work

1. Upon timely return at the expiration of the FMLA leave period, an employee (other than a "key" employee whose reinstatement would cause serious and grievous injury to the School's operations) is entitled to the same or a comparable position with the same or similar duties and virtually identical pay, benefits, and other terms and conditions of employment unless the same position and any comparable position(s) have ceased to exist because of legitimate business reasons unrelated to the employee's FMLA leave.

2. When a request for FMLA leave is granted to an employee (other than a "key" employee), the School will give the employee a written guarantee of reinstatement at the termination of the leave (with the limitations explained above).

3. Before an employee will be permitted to return from FMLA leave taken because of his/her own serious health condition, the employee must obtain a certification from his/her health care provider that he/she is able to resume work.

4. If an employee can return to work with limitations, the School will evaluate those limitations and, if possible, will accommodate the employee as required by law. If accommodation cannot be made, the employee will be medically separated from the School.

• Limitations on Reinstatement

1. ICS may refuse to reinstate a "key" employee if the refusal is necessary to prevent substantial and grievous injury to the School's operations. A "key" employee is an exempt salaried employee who is among the highest paid 10% of the School's employees within seventy-five (75) miles of the employee's worksite.

2. A "key" employee will be advised in writing at the time of a request for, or if earlier, at the time of commencement of, FMLA leave, that he/she qualifies as a "key" employee and the potential consequences with respect to reinstatement and maintenance of health benefits if the School determines that substantial and grievous injury to the School's operations will result if the employee is reinstated from FMLA leave. At the time it determines that refusal is necessary, the School will notify the "key" employee in writing (by certified mail) of its intent to refuse reinstatement and will explain the basis for finding that the employee's reinstatement would cause the School to suffer substantial and grievous injury. If the School realizes after the leave has commenced that refusal of reinstatement is necessary, it will give the employee at least ten (10) days to return to work following the notice of its intent to refuse reinstatement.

• Employment during Leave

No employee, including employees on FMLA leave, may accept employment with any other employer without the School's written permission. An employee who accepts such employment without the School's written permission will be deemed to have resigned from employment at the School.

Pregnancy Disability Leave

This policy explains how the School complies with the California Pregnancy Disability Act, which requires the School to give each female employee an unpaid leave of absence of up to four (4) months per pregnancy, as needed, for the period(s) of time a woman is actually disabled by pregnancy, childbirth, or related medical conditions.

• Employee Eligibility Criteria

To be eligible for pregnancy disability leave, the employee must be disabled by pregnancy, childbirth, or a related medical condition and must provide appropriate medical certification concerning the disability.

• Events That May Entitle an Employee to Pregnancy Disability Leave

The four (4) -month pregnancy disability leave allowance includes any time taken (with or without pay) for any of the following reasons:

1. The employee is unable to work at all or is unable to perform any one or more of the essential functions of her job without undue risk to herself, the successful completion of her pregnancy, or to other persons because of pregnancy or childbirth, or because of any medically recognized physical or mental condition that is related to pregnancy or childbirth (including severe morning sickness); or

2. The employee needs to take time off for prenatal care.

• Duration of Pregnancy Disability Leave

Pregnancy disability leave may be taken in one or more periods, but not to exceed four months total. "Four months" means the number of days the employee would normally work within four months. For a full-time employee who works five (5) eight (8) hour days per week, four (4) months means 693 hours of leave (40 hours per week times 17 $^{1}/_{3}$ weeks).

For employees who work more or less than forty (40) hours per week, or who work on variable work schedules, the number of working days that constitutes four (4) months is calculated on a pro rata or proportional basis. For example, for an employee who works twenty (20) hours per week, "four months" means 346.5 hours of leave entitlement (20 hours per week times 17 $^{1}/_{3}$ weeks). For an employee who normally works forty-eight

(48) hours per week, "four months" means 832 hours of leave entitlement (48 hours per week times 17 1/3 weeks).

At the end or depletion of an employee's pregnancy disability leave, an employee who has a physical or mental disability (which may or may not be due to pregnancy, childbirth, or related medical conditions) may be entitled to reasonable accommodation. Entitlement to additional leave must be determined on a case-by case basis, taking into account a number of considerations such as whether an extended leave is likely to be effective in allowing the employee to return to work at the end of the leave, with or without further reasonable accommodation, and whether or not additional leave would create an undue hardship for the School. The School is not required to provide an indefinite leave of absence as a reasonable accommodation.

• Pay during Pregnancy Disability Leave

1. An employee on pregnancy disability leave must use all accrued paid sick leave and may use any or all accrued vacation time at the beginning of any otherwise unpaid leave period.

2. The receipt of vacation pay, sick leave pay, or state disability insurance benefits, will not extend the length of pregnancy disability leave.

3. Vacation and sick pay accrues during any period of unpaid pregnancy disability leave only until the end of the month in which the unpaid leave began.

• Health Benefits

ICS shall provide continued health insurance coverage while an employee is on pregnancy disability leave consistent with applicable law. The continuation of health benefits is for a maximum of four (4) months in a twelve (12)-month period. ICS can recover premiums that it already paid on behalf of an employee if both of the following conditions are met:

1. The employee fails to return from leave after the designated leave period expires.

2. The employee's failure to return from leave is for a reason other than the following:

· The employee is taking leave under the California Family Rights Act.

· There is a continuation, recurrence or onset of a health condition that entitles the employee to pregnancy disability leave.

· There is a non-pregnancy related medical condition requiring further leave. ·

Any other circumstance beyond the control of the employee.

• Seniority

An employee on pregnancy disability leave remains an employee of the School and a leave will not constitute a break in service. When an employee returns from pregnancy disability leave, she will return with the same seniority she had when the leave commenced.

• Medical Certifications

1. An employee requesting a pregnancy disability leave must provide medical certification from her healthcare provider on a form supplied by the School. Failure to provide the required certification in a timely manner (within fifteen (15) days of the leave request) may result in a denial of the leave request until such certification is provided.

2. Recertifications are required if leave is sought after expiration of the time estimated by the healthcare provider. Failure to submit required recertifications can result in termination of the leave.

• Requesting and Scheduling Pregnancy Disability Leave

1. An employee should request pregnancy disability leave by completing a Request for Leave form and submitting it to the CEO. An employee asking for a Request for Leave form will be referred to the School's then current pregnancy disability leave policy.

2. Employee should provide not less than thirty (30) days' notice or as soon as is practicable, if the need for the leave is foreseeable. Failure to provide such notice is grounds for denial of the leave request, except if the need for pregnancy disability leave was an emergency and was otherwise unforeseeable.

3. Where possible, employees must make a reasonable effort to schedule foreseeable planned medical treatments so as not to unduly disrupt the School's operations.

4. Pregnancy disability leave may be taken intermittently or on a reduced leave schedule when medically advisable, as determined by the employee's healthcare provider.

5. If an employee needs intermittent leave or leave on a reduced leave schedule that is foreseeable based on planned medical treatment, the employee may be transferred temporarily to an available alternative position for which he or she is qualified that has equivalent pay and benefits that better accommodates recurring periods of leave than the employee's regular position.

6. The School will respond to a pregnancy disability leave request within ten (10) days of receiving the request. If a pregnancy disability leave request is granted, the School will notify the employee in writing and leave will be counted against the

employee's pregnancy disability leave entitlement. This notice will explain the employee's obligations and the consequences of failing to satisfy them.

• Return to Work

1. Upon timely return at the expiration of the pregnancy disability leave period, an employee is entitled to the same position unless the employee would not otherwise have been employed in the same position at the time reinstatement is requested. If the employee is not reinstated to the same position, she must be reinstated to a comparable position unless one of the following is applicable:

   a. The employer would not have offered a comparable position to the employee if she would have been continuously at work during the pregnancy disability leave.

   b. There is no comparable position available, to which the employee is either qualified or entitled, on the employee's scheduled date of reinstatement or within sixty (60) calendar days thereafter. The School will take reasonable steps to provide notice to the employee if and when comparable positions become available during the sixty (60) day period.

      A "comparable" position is a position that involves the same or similar duties and responsibilities and is virtually identical to the employee's original position in terms of pay, benefits, and working conditions.

2. When a request for pregnancy disability leave is granted to an employee, the School will give the employee a written guarantee of reinstatement at the end of the leave (with the limitations explained above).

3. In accordance with ICS policy, before an employee will be permitted to return from a pregnancy disability leave of three (3) days or more, the employee must obtain a certification from her healthcare provider that she is able to resume work.

4. If the employee can return to work with limitations, the School will evaluate those limitations and, if possible, will accommodate the employee as required by law. If accommodation cannot be made, the employee will be medically separated from the School.

• Employment during Leave

No employee, including employees on pregnancy disability leave, may accept employment with any other employer without the School's written permission. An employee who accepts such employment without written permission will be deemed to have resigned from employment.

Industrial Injury Leave (Workers' Compensation)

ICS, in accordance with State law, provides insurance coverage for employees in case of work-related injuries. The workers' compensation benefits provided to injured employees may include:

- Medical care;
- Cash benefits, tax-free to replace lost wages; and
- Vocational rehabilitation to help qualified injured employees return to suitable employment.

To ensure you receive any worker's compensation benefits to which you may be entitled, you will need to:

- Immediately report any work-related injury to the CEO;
- Seek medical treatment and follow-up care if required;
- Complete a written Employee's Claim Form (DWC Form 1) and return it to the CEO; and
- Provide the School with a certification from your health care provider regarding the need for workers' compensation disability leave as well as your eventual ability to return to work from the leave.

It is the School's policy that when there is a job-related injury, the first priority is to ensure that the injured employee receives appropriate medical attention. ICS, with the help of its insurance carrier has selected medical centers to meet this need. Each medical center was selected for its ability to meet anticipated needs with high quality medical service and a location that is convenient to the School's operation.

- If an employee is injured on the job, he/she is to go or be taken to the approved medical center for treatment. If injuries are such that they require the use of emergency medical systems ("EMS") such as an ambulance, the choice by the EMS personnel for the most appropriate medical center or hospital for treatment will be recognized as an approved center.

- All accidents and injuries must be reported to the CEO and to the individual responsible for reporting to the School's insurance carrier. Failure by an employee to report a work-related injury by the end of his/her shift could result in loss of insurance coverage for the employee. An employee may choose to be treated by his/her personal physician at his/her own expense, but he/she is still required to go to the School's approved medical center for evaluation. All job-related injuries must be reported to the appropriate State Workers' Compensation Bureau and the insurance carrier.

- When there is a job-related injury that results in lost time, the employee must have a medical release from the School's approved medical facility before returning to work.

- Any time there is a job-related injury, the School's policy requires drug/alcohol testing along with any medical treatment provided to the employee.

If military leave is for thirty (30) or fewer days, the School shall continue the employee's health benefits. For service of more than thirty (30) days, employee shall be permitted to continue their health benefits at their option through COBRA. Employees are entitled to use accrued vacation or paid time off as wage replacement during time served, provided such vacation/paid time off accrued prior to the leave.

Except for employees serving in the National Guard, ICS will reinstate those employees returning from military leave to their same position or one of comparable seniority, status, and pay if they have a certificate of satisfactory completion of service and apply within ninety (90) days after release from active duty or within such extended period, if any, as required by law. For those employees serving in the National Guard, if he or she left a full-time position, the employee must apply for reemployment within forty (40) days of being released from active duty, and if he or she left part-time employment, the employee must apply for reemployment within five (5) days of being released from active duty.

An employee who was absent from work while fulfilling his or her covered service obligation under the USERRA or California law shall be credited, upon his or her return to the School, with the hours of service that would have been performed but for the period of absence from work due to or necessitated by USERRA-covered service. Exceptions to this policy will occur wherever necessary to comply with applicable laws.

ICS shall grant up to ten (10) days of unpaid leave to employees who work more than twenty (20) hours per week and who are spouses of deployed military servicemen and servicewomen. The leave may be taken when the military spouse is on leave from deployment during a time of military conflict. To be eligible for leave, an employee must provide the School with (1) notice of intention to take military spousal leave within two (2) business days of receiving official notice that the employee's military spouse will be on leave from deployment, and (2) documentation certifying that the employee's military spouse will be on leave from deployment during the time that the employee requests leave.

Bereavement Leave

Salaried employees are entitled to a leave of up to three (3) days without loss of pay due to a death in the immediate family (parent, spouse, son/daughter, sister/brother, parents-in-law, son/daughter-in-law, grandparents, grandchild). Bereavement pay will not be used in computing overtime pay. Any scheduled days off (including weekends, holidays and vacations) falling during the absence will be counted as both bereavement leave and scheduled days off.

Jury Duty or Witness Leave

For all exempt employees, the School will pay for time off if an employee is called to serve on a jury provided the employee continues to perform work duties as assigned. For all non-exempt employees, the School will pay for up to three (3) days if you are called to serve on a jury.

Voting Time Off

If an employee does not have sufficient time outside of working hours to vote in an official state sanctioned election, the employee may take off enough working time to vote. Such time off shall be taken at the beginning or the end of the regular working shift, whichever allows for more free time and the time taken off shall be combined with the voting time available outside of working hours to a maximum of two (2) hours combined. Under these circumstances, an employee will be allowed a maximum of two (2) hours of time off during an election day without loss of pay. When possible, an employee requesting time off to vote shall give the CEO at least two (2) days notice.

School Appearance and Activities Leave

As required by law, ICS will permit an employee who is a parent or guardian (including a stepparent, foster parent, or grandparent) of school children, from kindergarten through grade twelve (12), or a child enrolled with a licensed child care provider, up to forty (40) hours of unpaid time off per child per school year (up to eight (8) hours in any calendar month of the school year) to participate in activities of a child's school or child care. If more than one (1) parent or guardian is an employee of ICS, the employee that first provides the leave request will be given the requested time off. Where necessary, additional time off will also be permitted where the school requires the employee(s) appearance.

The employee requesting school leave must provide reasonable advanced notice of the planned absence. The employee must use accrued but unused paid leave (e.g., vacation or sick leave) to be paid during the absence.

When requesting time off for school activities, the employee must provide verification of participation in an activity as soon as practicable. When requesting time off for a required appearance, the employee(s) must provide a copy of the notice from the child's school requesting the presence of the employee.

Bone Marrow and Organ Donor Leave

As required by law, eligible employees who require time off to donate bone marrow to another person may receive up to five (5) workdays off in a 12-month period. Eligible employees who require time off to donate an organ to another person may receive up to thirty (30) workdays off in a twelve (12) month period.

To be eligible for bone marrow or organ donation leave ("Donor Leave"), the employee must have been employed by the School for at least ninety (90) days immediately preceding the Donor Leave.

An employee requesting Donor Leave must provide written verification to the School that he or she is a donor and that there is a medical necessity for the donation of the organ or bone marrow. An employee must first use five (5) days of accrued paid leave for bone marrow donation and two (2) weeks of accrued paid leave for organ donation. If the employee has an insufficient number of paid leave days available, the leave will otherwise be paid.

Employees returning from Donor Leave will be reinstated to the position held before the leave began, or to a position with equivalent status, benefits, pay and other terms and conditions of employment. The School may refuse to reinstate an employee if the reason is unrelated to taking a Donor Leave. A Donor Leave is not permitted to be taken concurrently with an FMLA/CFRA Leave.

Victims of Abuse Leave

ICS provides reasonable and necessary unpaid leave and other reasonable accommodations to employees who are victims of domestic violence, sexual assault, or stalking. Such leave may be taken to attend legal proceedings or to obtain or attempt to obtain any relief necessary, including a restraining order, to ensure the employee's own health, safety or welfare, or that of the employee's child or children. Employees may also request unpaid leave for the following purposes:

· Seek medical attention for injuries caused by domestic violence, sexual assault, or stalking. · Obtain services from a domestic violence shelter, program, or rape crisis center. · Obtain psychological counseling for the domestic violence, sexual assault, or stalking. · Participate in safety planning, such as relocation, to protect against future domestic violence, sexual assault, or stalking.

To request leave under this policy, an employee should provide ICS with as much advance notice as practicable under the circumstances. If advance notice is not possible, the employee requesting leave under this policy should provide ICS one (1) of the following certifications upon returning back to work:

1. A police report indicating that the employee was a victim of domestic violence, sexual assault, or stalking.
2. A court order protecting the employee from the perpetrator or other evidence from the court or prosecuting attorney that the employee appeared in court.
3. Documentation from a licensed medical professional, domestic violence or sexual assault counselor, licensed health care provider, or counselor showing that the employee's absence was due to treatment for injuries or abuse from domestic violence, sexual assault, or stalking.

Employees requesting leave under this policy may choose to use accrued paid leave. In addition, ICS will provide reasonable accommodations to employees who are victims of domestic violence, sexual assault or stalking for the employees' safety while at work. To request an accommodation under this policy, an employee should contact the CEO.

Returning From Leave of Absence

Employees cannot return from a medical leave of absence without first providing a sufficient doctor's return to work authorization.

DISCIPLINE AND TERMINATION OF EMPLOYMENT

Rules of Conduct

All discipline will be carried out in accordance with any applicable collective bargaining agreement provisions and/or legal or contractual requirements. For those positions which are at will in nature, ICS may, in its sole discretion, with or without cause or advance notice utilize whatever form of discipline is deemed appropriate under the circumstances, up to, and including, release from employment. To that end, ICS views the following as inappropriate behavior:

1. Insubordination - refusing to perform a task or duty assigned or act in accordance with instructions provided by an employee's manager or proper authority.
2. Inefficiency - including deliberate restriction of output, carelessness or unnecessary wastes of time or material, neglect of job, duties or responsibilities.
3. Unauthorized soliciting, collecting of contributions, distribution of literature, written or printed matter is strictly prohibited on School property by non-employees and by employees. This rule does not cover periods of time when employees are off their jobs, such as lunch periods and break times. However, employees properly off their jobs are prohibited from such activity with other employees who are performing their work tasks.
4. Damaging, defacing, unauthorized removal, destruction or theft of another employee's property or of School property.
5. Fighting or instigating a fight on School premises.
6. Violations of the drug and alcohol policy.
7. Using or possessing firearms, weapons or explosives of any kind on School premises. 8. Gambling on School premises.
9. Tampering with or falsifying any report or record including, but not limited to, personnel, absentee, sickness or production reports or records, specifically including applications for employment and time cards.
10. Recording the clock card, when applicable, of another employee or permitting or arranging for another employee to record your clock card.
11. Use of profane, abusive or threatening language in conversations with other employees and/or intimidating or interfering with other employees.
12. Conducting personal business during business hours and/or unauthorized use of telephone lines for personal calls.
13. Excessive absenteeism or tardiness excused or unexcused.
14. Posting any notices on School premises without prior written approval of management, unless posting is on a School bulletin board designated for employee postings. 15. Immoral or indecent conduct.

16. Conviction of a criminal act.
17. Engaging in sabotage or espionage (industrial or otherwise)
18. Violations of the sexual harassment policy.
19. Failure to report a job-related accident to the employee's manager or failure to take or follow prescribed tests, procedures or treatment.
20. Sleeping during work hours.
21. Release of confidential information without authorization.
22. Any other conduct detrimental to other employees or the School's interests or its efficient operations.
23. Refusal to speak to supervisors or other employees.
24. Dishonesty.
25. Failure to possess or maintain the credential/certificate required of the position.

For employees who possess an employment contract which provides for other than at-will employment, the procedures and process for termination during the contract shall be specified in the contract.

Off-Duty Conduct

While the School does not seek to interfere with the off-duty and personal conduct of its employees, certain types of off-duty conduct may interfere with the School legitimate business interests. For this reason, employees are expected to conduct their personal affairs in a manner that does not adversely affect the School or its own integrity, reputation, or credibility. Illegal or immoral off-duty conduct by an employee that adversely affects the School's legitimate business interests or the employee's ability to perform his or her work will not be tolerated.

While employed by the School, employees are expected to devote their energies to their jobs with the School. For this reason, second jobs are strongly discouraged. The following types of additional employment elsewhere are strictly prohibited:

- Additional employment that conflicts with an employee's work schedule, duties, and responsibilities at our School.

- Additional employment that creates a conflict of interest or is incompatible with the employee's position with our School.

- Additional employment that impairs or has a detrimental effect on the employee's work performance with our School.

- Additional employment that requires the employee to conduct work or related activities on the School's property during the employer's working hours or using our School's facilities and/or equipment; and

- Additional employment that directly or indirectly competes with the business or the interests of our School.

Employees who wish to engage in additional employment that may create a real or apparent conflict of interest must submit a written request to the School explaining the details of the additional employment. If the additional employment is authorized, the School assumes no

responsibility for it. ICS shall not provide workers' compensation coverage or any other benefit for injuries occurring from or arising out of additional employment. Authorization to engage in additional employment can be revoked at any time.

Termination of Employment

Should it become necessary for you to terminate your at-will employment with the School, please notify the CEO regarding your intention as far in advance as possible, unless otherwise specified in the applicable collective bargaining agreement. At least two (2) weeks' notice is expected whenever possible.

Upon separation, ICS pays all earned, unused vacation and vested general-purpose PTO at the legally required rate. Separate statutory sick leave is not paid out unless a written plan or law requires it. If an employee is rehired within 12 months, unused sick leave is restored as described in the Sick Leave policy. COBRA continuation information will be provided when applicable.

INTERNAL COMPLAINT REVIEW

The purpose of the "Internal Complaint Review Policy" is to afford all employees of the School the opportunity to seek internal resolution of their work-related concerns. All employees have free access to the CEO or Board of Directors to express their work-related concerns.

Specific complaints of unlawful harassment, discrimination, and retaliation are addressed under the School's "Policy Prohibiting Unlawful Harassment, Discrimination, and Retaliation."

Internal Complaints

(Complaints by Employees Against Employees)

This section of the policy is for use when a School employee raises a complaint or concern about a co-worker.

If reasonably possible, internal complaints should be resolved at the lowest possible level, including attempts to discuss/resolve concerns with the immediate supervisor. However, in the event an informal resolution may not be achieved or is not appropriate, the following steps will be followed by the CEO or designee:

1. The complainant will bring the matter to the attention of the CEO as soon as possible after attempts to resolve the complaint with the immediate supervisor have failed or if not appropriate; and

2. The complainant will reduce his or her complaint to writing, indicating all known and relevant facts. The CEO or designee will then investigate the facts and provide a solution or explanation;

3. If the complaint is about the CEO, the complainant may file his or her complaint in a signed writing to the President of the School's Board of Directors, who will then confer with the Board and may conduct a fact-finding or authorize a third party investigator on behalf of the Board. The Board President or investigator will report his or her findings to the Board for review and action, if necessary.

This policy cannot guarantee that every problem will be resolved to the employee's satisfaction. However, the School values each employee's ability to express concerns and the need for resolution without fear of adverse consequences to employment.

Policy for Complaints Against Employees

(Complaints by Third Parties Against Employees)

This section of the policy is for use when a non-employee raises a complaint or concern about a School employee.

If complaints cannot be resolved informally, complainants may file a written complaint with the office of the CEO or Board President (if the complaint concerns the CEO) as soon as possible after the events that give rise to the complainant's concerns. The written complaint should set forth in detail the factual basis for the complaint.

In processing the complaint, CEO (or designee) shall abide by the following process:

1. The CEO or designee shall use his or her best efforts to talk with the parties identified in the complaint and to ascertain the facts relating to the complaint.

2. In the event that the CEO (or designee) finds that a complaint against an employee is valid, the CEO (or designee) may take appropriate disciplinary action against the employee. As appropriate, the CEO (or designee) may also simply counsel/reprimand employees as to their conduct without initiating formal disciplinary measures.

3. The CEO's (or designee's) decision relating to the complaint shall be final unless it is appealed to the Board of Directors. The decision of the Board shall be final.

General Requirements

1. Confidentiality: All complainants will be notified that information obtained from the complainants and thereafter gathered will be maintained in a manner as confidential as possible, but in some circumstances absolute confidentiality cannot be assured.

2. Non-Retaliation: All complainants will be advised that they will be protected against retaliation as a result of the filing of any complaints or participation in any complaint process.

3. Resolution: The Board (if a complaint is about the CEO) or the CEO or designee will investigate complaints appropriately under the circumstances and pursuant to the applicable procedures, and if necessary, take appropriate remedial measures to ensure effective resolution of any complaint.

AMENDMENT TO EMPLOYEE HANDBOOK

This Employee Handbook contains the employment policies and practices of the School in effect at the time of publication. ICS reserves the right to amend, delete or otherwise modify this Handbook at any time provided that such modifications are in writing and duly approved by the employer.

Any written changes to the Handbook will be distributed to all employees. No oral statements can in any way alter the provisions of this Handbook.

APPENDIX A

HARASSMENT/DISCRIMINATION/RETALIATION COMPLAINT FORM

It is the policy of the Iftin Charter School ("ICS" or School") that all of its employees be free from harassment, discrimination, and retaliation. This form is provided for you to report what you believe to be harassment, discrimination, or retaliation so that the School may investigate and take appropriate disciplinary or other action when the facts show that there has been harassment, discrimination, or retaliation.

If you are an employee of the School, you may file this form with the CEO or Board President.

Please review the School's policies concerning harassment, discrimination, and retaliation for a definition of such unlawful conduct and a description of the types of conduct that are considered unlawful.

ICS will undertake every effort to handle the investigation of your complaint in a confidential manner. In that regard, the School will disclose the contents of your complaint only to those persons having a need to know. For example, to conduct its investigation, the School will need to disclose portions of your factual allegations to potential witnesses, including anyone you have identified as having knowledge of the facts on which you are basing your complaint, as well as the alleged offender.

In signing this form below, you authorize the School to disclose to others the information you have provided herein, and information you may provide in the future. Please note that the more detailed information you provide, the more likely it is that the School will be able to address your complaint to your satisfaction.

Charges of harassment, discrimination, and retaliation are taken very seriously by the School both because of the harm caused by such unlawful conduct, and because of the potential sanctions that may be taken against the offender. It is therefore very important that you report the facts as accurately and completely as possible and that you cooperate fully with the person or persons designated to investigate your complaint.

Your Name:_Date: _____Date of Alleged Incident(s):

_____Name of Person(s) you

believe harassed, or discriminated or retaliated against, you or someone else:

_____

_____

List any witnesses that were present: _____

_____

Where did the incident(s) occur? _____

Please describe the events or conduct that are the basis of your complaint by providing as much factual detail as possible (i.e. specific statements; what, if any, physical contact was involved; any verbal statements; what did you do to avoid the situation, etc.) (Attach additional pages, if needed):

_____

_____

_____

_____

_____

_____

_____

_____

I acknowledge that I have read and that I understand the above statements. I hereby authorize the School to disclose the information I have provided as it finds necessary in pursuing its investigation.

I hereby certify that the information I have provided in this complaint is true and correct and complete to the best of my knowledge and belief.

Date: _____

Signature of Complainant

_____

Print Name

Received by: Date: _____

APPENDIX B

INTERNAL COMPLAINT FORM

Your Name: _____ Date: _____

Date of Alleged Incident(s): _____

Name of Person(s) you have a complaint against: _____

_____

List any witnesses that were present: _____

_____

Where did the incident(s) occur?

_____

Please describe the events or conduct that are the basis of your complaint by providing as much factual detail as possible (i.e. specific statements; what, if any, physical contact was involved; any verbal statements; what did you do to avoid the situation, etc.) (Attach additional pages, if needed):

_____

_____

_____

_____

_____

_____

I hereby authorize the School to disclose the information I have provided as it finds necessary in pursuing its investigation. I hereby certify that the information I have provided in this complaint is true and correct and complete to the best of my knowledge and belief. I further understand providing false information in this regard could result in disciplinary action up to and including termination.

_____ Date: _____ Signature of Complainant

_____
Print Name

To be completed by School:

Received by: _____ Date: _____