

LATROBE SCHOOL DISTRICT BOARD OF TRUSTEES

Tuesday, February 21, 2023

REGULAR MEETING MINUTES

Board Members Present: Jared Meredith, Janet Saitman, Scot Yarnell

Board Member Absent:

District Office Staff Present: Dave Scroggins, Superintendent; Jennifer Fusano, Chief Fiscal Officer; Tracy Pearson, District Secretary

Others: None

CALL TO ORDER

The regular meeting of the Latrobe School District Board of Trustees was called to order at 6:00pm by Scot Yarnell at the Miller's Hill School library, 7900 South Shingle Road, Latrobe, CA, 95682. Scot Yarnell led the flag salute.

APPROVAL OF AGENDA AND MINUTES

Agenda - It was motioned by Janet Saitman, seconded by Jared Meredith to approve the agenda of the February 21, 2023 regular board meeting.

Motion passed: 3-0

Minutes - It was motioned by Janet Saitman, seconded by Jared Meredith to approve the minutes of the January 17, 2023 regular board meeting.

Motion passed: 3-0

PUBLIC COMMENTS

There were no comments from the public.

APPROVAL OF DISTRICT WARRANTS

It was motioned by Jared Meredith, seconded by Janet Saitman to approve the district warrants report for the period of January 11 – February 7, 2023.

Motion passed: 3-0

CONSENT AGENDA

It was motioned by Jared Meredith, seconded by Janet Saitman to approve the Consent Agenda which included the following item(s):

- Accept 2021-22 School Accountability Report Card (SARC) for each school, published in during the 2022-23 school year. Districts are required to publish SARCs by February 1 of each year.

Motion passed: 3-0.

ACTION/DISCUSSION ITEMS

January 2023 Personnel Action Report (PAR)

It was motioned by Janet Saitman, seconded by Jared Meredith to accept the February 2023 personnel actions, including the following:

3.B.

- Mechelle Fenton, LES School Secretary, Resignation, February 16, 2023.
- Desiree Pearson, LES School Secretary Long-Term Sub, Employment, March 1 – May 26, 2023.

Motion passed: 3-0.

CSBA Delegate Assembly Ballot

It was motioned by Janet Saitman, seconded by Jared Meredith to vote for CSBA Delegate Assembly Subregion 6-C sole candidate Jessica Rodgers, from EDUSHD.

Motion passed: 3-0.

2022-23 CALPADS Reports

Dave Scroggins presented a summary of student data reports that were submitted to the California Longitudinal Pupil Achievement Data System (CALPADS), as managed by Tracy Pearson. This data is used to inform the California School Dashboard, as well as a variety of other state and federal data reporting requirements.

No action required.

BOARD POLICIES/ADMINISTRATIVE REGULATIONS

It was motioned by Janet Saitman, seconded by Jared Meredith to conduct a first reading and adoption of the following new and revised policies:

Sept 2022 CSBA Quarterly Update

- 1) BP/AR 6158 – Independent Study
- 2) BP 6164.2 – Guidance/Counseling Services
- 3) BP/AR 7150 – Site Selection and Development
- 4) BB 9100 – Organization

Dec 2022 CSBA Quarterly Update

- 5) BP/AR 0460 Local Control and Accountability Plan
- 6) BP/AR 3250 – Transportation Fees
- 7) BP 3540 – Transportation
- 8) AR 5141.3 – Health Examinations
- 9) BB 9323- Meeting Conduct

Motion passed: 3-0.

INFORMATION/CORRESPONDENCE

- A. EDCOE letter to Scot Yarnell concurring with the positive certification finding from Latrobe’s First Interim Budget Report.
- B. EDCSBA Annual Awards Dinner RSVPs – Monday, March 27 at Cold Springs Country Club: 5:30 Social Time; 6:15 Buffet Dinner and Awards Ceremony. Tracy will RSVP for the group.

BOARD MEMBER REPORTS

- Jared Meredith attended the CSBA dinner and Brown Act training. It was a good start for Jared.
- Scot Yarnell noted that the term “unduplicated students,” which is commonly used in school funding to describe populations of Free/Reduced, English Learner, and Foster Youth

students, comes across as bureaucratic and insensitive. Why not use something gentler such as “vulnerable students?”

SUPERINTENDENT’S REPORT

Dave Scroggins presented information to the Board including:

- 2022-23 Enrollment: 162 students (66 LES; 96 MH).
- ATSI: Latrobe School qualified this year as a “low-performing” school under the Additional Targeted Supports and Improvements (ATSI) program. The four categories that are evaluated are ELA scores, Math scores, Attendance, and Suspensions. At Latrobe Elementary School, because only the 3rd graders take the spring CAASPP tests, in 2021-22 we had 17 students test in ELA and Math. Under ATSI, groups of less than 30 students are not counted. Therefore we were rated low in two of the four categories, even though our ELA and Math scores were exceptional. Under this program we now are required to receive additional “support” and monitoring for Latrobe Elementary School.
- Creekside Development: This previously proposed housing development has been rezoned to Commercial, and there is now a proposal to open a 4 million square foot distribution center. Dave and Jen are attending a Planning Commission Zoom meeting tomorrow to learn more.

CLOSED SESSION

The Board adjourned to Closed Session at 6:40 p.m. to discuss the following confidential matters:

A. Real Property Negotiations (Gov Code 54956.8):

- Property: 7686 South Shingle Road
- Agency Negotiator: Dave Scroggins
- Price and Terms

B. Labor Negotiations (Gov Code 54957.6) – Agency Negotiator: Dave Scroggins

REPORT OUT OF CLOSED SESSION

The regular meeting was reconvened by Scot Yarnell at 6:58 p.m.

Report out of Closed Session: Direction given to the Superintendent.

ADJOURNMENT

There being no further business the regular meeting was adjourned at 6:35 p.m.

Next regular meeting: Tuesday, March 21, 2023 at 6:00 p.m.

Copies of all reports, contract, agreements, and resolutions are made a part of these minutes as if contained fully herein. All documents are available in the district office.

Adopted:

Scot Yarnell, President of the Board

Date

008 LATROBE SCHOOL DISTRICT
FEBRUARY 22, 2023

J63107

ACCOUNTS PAYABLE PRELIST
BATCH: 0024 FEBRUARY 14, 2023

APY500 L.00.21 02/22/23 13:56 PAGE 1
<< Held for Audit >>

0024

Vendor/Addr	Remit name	Description	Tax ID num	Deposit type	ABA num	Account num	EE	ES	E-Term	E-ExtRef
Req Reference	Date			FD RESC Y OBJT GOAL FUNC LC1 LOC2 L3 SCH T9MPS					Liq Amt	Net Amount
101001/00	AARON BRYANT P.O. BOX 615 SHINGLE SPRINGS, CA 95682									
PV-230156	02/22/2023	REIMB MILEAGE		01-8150-0-5210-0000-8100-000-0000-00-100	NN					265.57
PV-230156	02/22/2023	REIMB MAINT SUPP		01-8150-0-4300-0000-8110-000-0000-00-002	NN					21.14
PV-230156	02/22/2023	REIMB MAINT SUPP		01-8150-0-4300-0000-8110-000-0000-00-001	NN					27.17
TOTAL PAYMENT AMOUNT										313.88 *
100915/00	CALSTRS 900 S. CAPITAL OF TEXAS HWY SUITE 350 AUSTIN, TX 78746									
PV-230155	02/22/2023	403(B) FEES/JANUARY		01-0000-0-5800-0000-2700-000-0000-00-100	NN					20.00
TOTAL PAYMENT AMOUNT										20.00 *
101026/00	CANON FINANCIAL SERVICES INC. 14904 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693-0149		223056822							
235009	PO-230009	02/22/2023	INV.29971584/COPIER COSTS	1	01-0000-0-5630-1110-1000-000-0000-00-001	NN	P		294.36	294.36
235009	PO-230009	02/22/2023	INV.29971584/COPIER COSTS	3	01-0000-0-5630-0000-2700-000-0000-00-100	NN	P		65.41	65.41
235009	PO-230009	02/22/2023	INV.29971584/COPIER COSTS	2	01-0000-0-5630-1110-1000-000-0000-00-002	NN	P		294.36	294.36
TOTAL PAYMENT AMOUNT										654.13 *
008248/00	CARNAHAN ELECTRIC 6391 CAPITOL AVE DIAMOND SPRINGS, CA 95619-000		942866966							
235130	PO-230130	02/14/2023	ENCUMBRANCE CHANGE	2	01-8150-0-5806-0000-8200-000-0000-00-002	NY	O		-455.00	0.00
235130	PO-230130	02/14/2023	ENCUMBRANCE CHANGE	2	01-8150-0-5806-0000-8200-000-0000-00-002	NY	C		320.00	0.00
235130	PO-230130	02/14/2023	INV.3378/GENERATOR MAINT	1	01-8150-0-5806-0000-8200-000-0000-00-001	NY	F		320.00	320.00
235130	PO-230130	02/14/2023	INV.3378/GENERATOR MAINT	2	01-8150-0-5806-0000-8200-000-0000-00-002	NY	F		455.00	455.00
TOTAL PAYMENT AMOUNT										775.00 *

Item 5.

008 LATROBE SCHOOL DISTRICT
FEBRUARY 22, 2023

J63107

ACCOUNTS PAYABLE PRELIST
BATCH: 0024 FEBRUARY 14, 2023

APY500 L.00.21 02/22/23 13:56 PAGE 2
<< Held for Audit >>

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE ES	E-Term	E-ExtRef
Req Reference	Date	Description	FD RESC Y OBJT GOAL FUNC LC1 LOC2 L3 SCH T9MPS	Liq Amt	Net Amount			
101223/00	Fenton, Teresa M 2600 Knollwood Ct#63 Cameron park, CA 95682	451791075						
235110 PO-230110	02/14/2023	ARTS ATTACK/JANUARY	1 01-5810-0-5800-1132-1000-000-0000-00-001	NY P	320.00	320.00		
235110 PO-230110	02/14/2023	ARTS ATTACK/FEBRUARY	1 01-5810-0-5800-1132-1000-000-0000-00-001	NY F	1,208.20	160.00		
		TOTAL PAYMENT AMOUNT			480.00 *	480.00		
100034/00	HILLYARD/SACRAMENTO P.O. BOX 801400 KANSAS CITY, MO 64180-1400							
235021 PO-230021	02/14/2023	INV.605020973/CUSTODIAL SUPP	1 01-0000-0-4300-0000-8200-000-0000-00-001	NN P	55.63	55.63		
235021 PO-230021	02/14/2023	INV.605020973/CUSTODIAL SUPP	2 01-0000-0-4300-0000-8200-000-0000-00-002	NN P	55.62	55.62		
		TOTAL PAYMENT AMOUNT			111.25 *	111.25		
083043/00	HOME DEPOT CREDIT SERVICES DEPT. 32-2540181868 P.O. BOX 78047 PHOENIZ, AZ 85062-8047							
235022 PO-230022	02/14/2023	INV.4045178//MAINT SUPPLIES	1 01-8150-0-4300-0000-8110-000-0000-00-001	NN P	163.89	163.89		
235022 PO-230022	02/14/2023	INV.4045178//MAINT SUPPLIES	2 01-8150-0-4300-0000-8110-000-0000-00-002	NN P	348.55	348.55		
		TOTAL PAYMENT AMOUNT			512.44 *	512.44		
001353/00	LATROBE SCHOOL DISTRICT PETTY CASH 7900 SOUTH SHINGLE ROAD SHINGLE SPRINGS, CA 95682-000							
PV-230154	02/15/2023	REIMB PETTY CASH CK#1164	01-0000-0-4300-1110-1000-000-0000-00-001	NN		100.00		
		TOTAL PAYMENT AMOUNT			100.00 *	100.00		
101092/00	National Fire Systems Inc, 8521 Morrison Creek Drive Sacramento, CA 95828							
235133 PO-230133	02/22/2023	INV.102733/FIRE PUMP	1 01-8150-0-5806-0000-8200-000-0000-00-002	NN P	270.00	270.00		
		TOTAL PAYMENT AMOUNT			270.00 *	270.00		

Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type FD RESC Y OBJT	ABA num GOAL FUNC LC1	Account num LOC2 L3 SCH T9MPS	EE ES Liq Amt	E-Term Net	E-ExtRef Amount
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100546/00	PITNEY BOWES BANK P.O. BOX 981026 BOSTON, MA 02298-1026	PURCHASE POW	000000000						
	PV-230153	02/14/2023	POSTAGE REFILL/ACCT80090901096	01-0000-0-5902-0000-7200-000-0000-00-100	NN				3.50
			TOTAL PAYMENT AMOUNT			3.50 *			3.50

100717/00	STAPLES PO BOX 660409 DALLAS, TX 75266-0409								
235032	PO-230032	02/14/2023	INV.3529647562/OFF SUPPLIES	4 01-0000-0-4300-0000-2700-000-0000-00-001	NN P		59.98		59.98
235032	PO-230032	02/14/2023	ENCUMBRANCE CHANGE	3 01-0000-0-4300-1110-1000-000-0000-00-001	NN C		41.29		0.00
235032	PO-230032	02/14/2023	ENCUMBRANCE CHANGE	3 01-0000-0-4300-1110-1000-000-0000-00-001	NN O		-300.00		0.00
235032	PO-230032	02/14/2023	INV.3529647562/STU SUPPLIES	3 01-0000-0-4300-1110-1000-000-0000-00-001	NN P		69.90		69.90
			TOTAL PAYMENT AMOUNT			129.88 *			129.88

101382/00	WINSOR LEARNING 3001 METRO DRIVE SUITE 480 BLOOMINGTON, MN 55425		411793450						
235136	PO-230136	02/22/2023	SONDAY CURRICULUM	1 01-6500-0-4300-5770-1120-000-0000-00-001	NN F		3,043.96		2,714.88
235136	PO-230136	02/22/2023	SONDAY CURRICULUM	2 01-6500-0-5806-5770-1120-000-0000-00-001	NN F		325.00		289.86
235136	PO-230136	02/22/2023	SONDAY CURRICULUM	3 01-6500-0-4300-5770-1120-000-0000-00-002	NN F		2,318.54		2,067.89
235136	PO-230136	02/22/2023	SONDAY CURRICULUM	4 01-6500-0-5806-5770-1120-000-0000-00-002	NN F		325.00		289.86
			TOTAL PAYMENT AMOUNT			5,362.49 *			5,362.49

TOTAL BATCH PAYMENT	8,732.57 ***	0.00	8,732.57
TOTAL DISTRICT PAYMENT	8,732.57 ****	0.00	8,732.57
TOTAL FOR ALL DISTRICTS:	8,732.57 ****	0.00	8,732.57

Number of checks to be printed: 12, not counting voids due to stub overflows. 8,732.57

Pursuant to Latrobe School District policy, the
El Dorado County Superintendent of Schools
is hereby authorized and directed to issue
individual warrants to the payees named hereon.

District Designee

Date

2/22/23

008 LATROBE SCHOOL DISTRICT
MARCH 1, 2023

J64393

ACCOUNTS PAYABLE PRELIST
BATCH: 0025 MARCH 1, 2023

APY500 L.00.21 03/01/23 16:12 PAGE 1
<< Held for Audit >>

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE ES	E-Term	E-ExtRef
Req Reference	Date	Description	FD RESC Y OBJT GOAL FUNC LC1 LOC2 L3 SCH T9MPS	Liq Amt	Net Amount			

101336/00	49er Live Scan and Notary 76 MAIN ST PLACERVILLE, CA 95667	550740835						
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PV-230164	03/01/2023	FINGERPRITING FEES/VOLUNTEER	01-0000-0-5812-0000-7200-000-0000-00-100	NY	21.00	*		21.00
		TOTAL PAYMENT AMOUNT			21.00	*		21.00

100776/00	AT&T MOBILITY P.O. BOX 6463 CAROL STREAM, IL 60197-6463							
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235006	PO-230006	03/01/2023	ACCT.287252191647/CELL PHONES	1	01-0000-0-5901-0000-2700-000-0000-00-100	NN	P	172.57	172.57
			TOTAL PAYMENT AMOUNT					172.57	172.57

008248/00	CARNAHAN ELECTRIC 6391 CAPITOL AVE DIAMOND SPRINGS, CA 95619-000	942866966						
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235134	PO-230134	03/01/2023	INV.3379/GENERATOR REPAIR	2	01-8150-0-4300-0000-8200-000-0000-00-002	YY	F	268.13	150.00
235134	PO-230134	03/01/2023	INV.3379/GENERATOR REPAIR	1	01-8150-0-5806-0000-8200-000-0000-00-002	NY	F	579.15	337.50
			TOTAL PAYMENT AMOUNT					487.50	487.50
			TOTAL USE TAX AMOUNT						10.88

101374/00	COOL MECHANICAL INC PO BOX 240 SHINGLE SPRINGS, CA 95682	465055305						
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235117	PO-230117	03/01/2023	INV.12528/AIR DOOR INSTALL	1	01-8150-0-6210-0000-8500-000-0000-00-002	NN	F	3,434.00	3,434.00
			TOTAL PAYMENT AMOUNT					3,434.00	3,434.00

101258/00	GAUTSCHI, SAMANTHA 3070 ROYAL DRIVE CAMERON PARK, CA 95682	000000000						
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PV-230159	03/01/2023	REIMB ATHLETIC SUPPLIES	01-9012-0-4300-1133-4200-026-0000-00-002	NN	53.82	*		53.82
		TOTAL PAYMENT AMOUNT			53.82	*		53.82

0025

008 LATROBE SCHOOL DISTRICT
MARCH 1, 2023

J64393

ACCOUNTS PAYABLE PRELIST
BATCH: 0025 MARCH 1, 2023

APY500 L.00.21 03/01/23 16:12 PAGE 2
<< Held for Audit >>

Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type FD RESC Y OBJT GOAL FUNC LC1 LOC2 L3 SCH T9MPS	ABA num	Account num	EE ES E-Term E-ExtRef Liq Amt Net Amount
101163/00	JARED MEREDITH 1120 SHADOW HAWK DRIVE SHINGLE SPRINGS, CA 95682						
	PV-230160	03/01/2023 REIMB BOARD MEDICAL/MARCH		01-0000-0-3902-0000-7100-000-0000-00-100 NN			176.32
			TOTAL PAYMENT AMOUNT			176.32 *	176.32
101376/00	KOBY PEST CONTROL PO BOX 2137 PLACERVILLE, CA 95667		680424520				
235120	PO-230120	03/01/2023 INV.242589/PEST CONTROL		1 01-8150-0-5806-0000-8200-000-0000-00-001 NN P			100.00
235120	PO-230120	03/01/2023 INV.242579/PEST CONTROL		2 01-8150-0-5806-0000-8200-000-0000-00-002 NN P			150.00
			TOTAL PAYMENT AMOUNT			250.00 *	250.00
101092/00	National Fire Systems Inc, 8521 Morrison Creek Drive Sacramento, CA 95828						
235133	PO-230133	03/01/2023 INV.102734/FIRE PUMP		1 01-8150-0-5806-0000-8200-000-0000-00-002 NN P			270.00
			TOTAL PAYMENT AMOUNT			270.00 *	270.00
100287/00	PINOTTI, JEAN 185 SPANISH STREET SUTTER CREEK, CA 95685		550744377				
	PV-230163	03/01/2023 MEDICAL REIMB-RETIREE/MARCH		01-0000-0-3901-0000-7100-000-0000-00-100 NN			457.60
			TOTAL PAYMENT AMOUNT			457.60 *	457.60
100190/00	SAITMAN, JANET 4601 SUMMER CREEK COURT SHINGLE SPRINGS, CA 95682		553354664				
	PV-230161	03/01/2023 REIMB BOARD MEDICAL/MARCH		01-0000-0-3902-0000-7100-000-0000-00-100 NN			675.00
			TOTAL PAYMENT AMOUNT			675.00 *	675.00

008 LATROBE SCHOOL DISTRICT
MARCH 1, 2023

J64393

ACCOUNTS PAYABLE PRELIST
BATCH: 0025 MARCH 1, 2023

APY500 L.00.21 03/01/23 16:12 PAGE 3
<< Held for Audit >>

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE ES	E-Term	E-ExtRef
Req Reference	Date	Description	FD RESC Y	OBJT GOAL	FUNC LC1 LOC2 L3 SCH T9MPS	Liq Amt	Net	Amount


100586/00	SCHOOL NURSE SUPPLY P.O. BOX 68968 SCHAMBURG, IL 60168							
235132 PO-230132	03/01/2023	INV.0936505-IN/NURSE SUPP	1	01-0000-0-4300-0000-3140-000-0000-00-001	NN F	35.81	35.81	
235132 PO-230132	03/01/2023	INV.0936505-IN/NURSE SUPP	2	01-0000-0-4300-0000-3140-000-0000-00-002	NN F	35.82	35.82	
TOTAL PAYMENT AMOUNT						71.63 *	71.63	

100835/00	SYTECH SOLUTIONS INC. 8930 BIG HORN BLVD ELK GROVE, CA 95758	000000000						
235135 PO-230135	03/01/2023	INV.9677/DOCUMENT SCANNING	1	01-0000-0-5806-0000-2700-000-0000-00-100	NN F	493.27	493.27	
TOTAL PAYMENT AMOUNT						493.27 *	493.27	

080432/00	U.S. BANK P.O. BOX 790428 ST. LOUIS, MO 63179-0428	000000000						
PV-230158	03/01/2023	0020B03G3Postage Supp		01-0000-0-5902-0000-7200-000-0000-00-000	NN		58.98	
PV-230158	03/01/2023	R54KE21C3Stu Supp		01-0000-0-4300-1110-1000-000-0000-00-002	NN		36.21	
PV-230158	03/01/2023	EKA96Q430ff Supp		01-0000-0-4300-0000-2420-000-0000-00-002	NN		27.86	
PV-230158	03/01/2023	EKA96Q43PBIS Supp		01-9012-0-4300-1110-1000-003-0000-00-002	NN		67.50	
PV-230158	03/01/2023	AZ9YT8R73PBIS Supp		01-9012-0-4300-1110-1000-014-0000-00-002	NN		31.92	
PV-230158	03/01/2023	XN2EW52Q3CUST SUPP		01-8150-0-4300-0000-8200-000-0000-00-001	NN		78.29	
PV-230158	03/01/2023	py23j3013Main suppl		01-8150-0-4300-0000-8200-000-0000-00-002	NN		28.38	
PV-230158	03/01/2023	he5k838000ff Supp		01-0000-0-4300-0000-2700-000-0000-00-002	NN		177.80	
PV-230158	03/01/2023	HE91f8t12Speech Supp		01-9012-0-4300-1110-1000-014-0000-00-002	NN		27.39	
TOTAL PAYMENT AMOUNT						534.33 *	534.33	

101159/00	YARNELL, JAMES SCOT 1541 SHADOW HAWK DRIVE SHINGLE SPRINGS, CA 95682	574180873						
PV-230162	03/01/2023	REIMB BOARD MEDICAL/MARCH		01-0000-0-3902-0000-7100-000-0000-00-100	NN		443.80	
TOTAL PAYMENT AMOUNT						443.80 *	443.80	

Pursuant to Latrobe School District policy, the El Dorado County Superintendent of Schools is hereby authorized and directed to issue individual warrants to the payees named hereon.

 3/1/23
District Designee Date

TOTAL BATCH PAYMENT	7,540.84 ***	0.00	7,540.84
TOTAL USE TAX AMOUNT			10.88
TOTAL DISTRICT PAYMENT	7,540.84 ****	0.00	7,540.84
TOTAL USE TAX AMOUNT			10.88
TOTAL FOR ALL DISTRICTS:	7,540.84 ****	0.00	7,540.84
TOTAL USE TAX AMOUNT			10.88

Number of checks to be printed: 14, not counting voids due to stub overflows.

7,540.84

008 LATROBE SCHOOL DISTRICT
MARCH 8, 2023

J65965

ACCOUNTS PAYABLE PRELIST
BATCH: 0026 MARCH 8, 2023

APY500 L.00.21 03/08/23 15:46 PAGE 1
<< Held for Audit >>

0026

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE ES	E-Term	E-ExtRef
Req Reference	Date	Description	FD RESC Y OBJT GOAL FUNC LC1 LOC2 L3 SCH T9MPS	Liq Amt	Net Amount			

008233/00	AMERICAN FIDELITY ASSURANCE	730714500						
	ACCOUNT ADMIN							
	PO BOX 268805							
	OKLAHOMA CITY, OK 73126-8805							
PV-230173	03/08/2023	PRODUCTS/FEBRUARY		01-0000-0-9582-0000-0000-0000-00-000	NN			1,551.93
				TOTAL PAYMENT AMOUNT		1,551.93 *		1,551.93

100979/00	AMERICAN FIDELITY ASSURANCE CO							
	ATTN; FLEX ACCOUNT ADMIN.							
	P.O. BOX 219326							
	KANSAS CITY, MO 64121-9326							
PV-230172	03/08/2023	FLEX/MARCH		01-0000-0-9582-0000-0000-0000-00-000	NN			247.50
				TOTAL PAYMENT AMOUNT		247.50 *		247.50

100907/00	ANDY'S MOBILE REPAIR	563570226						
	2233 ROOKERY PLACE							
	EL DORADO HILLS, CA 95762							
235003	PO-230003	03/08/2023	SMALL EQUIPMENT REPAIRS	1	01-8150-0-5806-0000-8110-000-0000-00-001	NY P		375.32
235003	PO-230003	03/08/2023	SMALL EQUIPMENT REPAIRS	2	01-8150-0-5806-0000-8110-000-0000-00-002	NY P		213.68
			TOTAL PAYMENT AMOUNT				589.00 *	589.00

100839/00	AT&T							
	PO BOX 9011							
	CAROL STREAM, IL 60197-9011							
235005	PO-230005	03/08/2023	BAN9391007284/PHONE SERVICES	1	01-0000-0-5901-0000-2700-000-0000-00-100	NN P		60.94
235005	PO-230005	03/08/2023	BAN9391007284/PHONE SERVICES	3	01-0000-0-5901-0000-2700-000-0000-00-001	NN P		60.92
235005	PO-230005	03/08/2023	BAN9391007284/PHONE SERVICES	2	01-0000-0-5901-0000-2700-000-0000-00-002	NN P		60.92
235005	PO-230005	03/08/2023	BAN9391047287/PHONE SERVICES	2	01-0000-0-5901-0000-2700-000-0000-00-002	NN P		23.47
235005	PO-230005	03/08/2023	BAN9391047287/PHONE SERVICES	1	01-0000-0-5901-0000-2700-000-0000-00-100	NN P		23.49
235005	PO-230005	03/08/2023	BAN9391047287/PHONE SERVICES	3	01-0000-0-5901-0000-2700-000-0000-00-001	NN P		23.47
			TOTAL PAYMENT AMOUNT				253.21 *	253.21

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE ES	E-Term	E-ExtRef
Req Reference	Date	Description	FD RESC Y OBJT GOAL FUNC LC1 LOC2 L3 SCH T9MPS	Liq Amt	Net Amount			

100062/00	BANK OF AMERICA BUSINESS CARD P.O. BOX 15796 WILMINGTON, DE 19886-5796							
PV-230174	03/08/2023	CLASSRM SUPPLIES/TCHPAYTCH	01-9012-0-4300-1110-1000-031-0000-00-002 NN					82.50
PV-230174	03/08/2023	SPOTIFY/SPOTIFY	01-0000-0-4300-1110-1000-000-0000-00-002 NN					9.99
PV-230174	03/08/2023	HEADPHONE MUSIC/ENCORE DATA	01-0000-0-4300-1110-1000-000-0000-00-002 NN					405.78
PV-230174	03/08/2023	EARBUDS W/MIC CLASSRMS/EBAY	01-0000-0-4300-1110-1000-000-0000-00-002 NN					182.31
PV-230174	03/08/2023	ADOBE ACROBAT PRO/ADOBE	01-0000-0-4300-0000-7100-000-0000-00-100 NN					14.99
PV-230174	03/08/2023	STAFF SUPPLIES/PANERA	01-0000-0-4300-0000-2700-000-0000-00-001 NN					157.05
PV-230174	03/08/2023	STAFF SUPPLIES/PANERA	01-0000-0-4300-0000-2700-000-0000-00-002 NN					157.06
TOTAL PAYMENT AMOUNT				1,009.68 *				1,009.68

101071/00 CALIFORNIACHOICE BENEFIT ADMIN 330115986
ATTN: ACCOUNTS RECEIVABLE
PO BOX 7088
ORANGE, CA 92863-7088

235010	PO-230010	03/08/2023	APRIL MEDICAL	1 01-0000-0-9570-0000-0000-000-000-00-000 NN P	6,493.73			6,493.73
TOTAL PAYMENT AMOUNT				6,493.73 *				6,493.73

100609/00 EDCSBA
6767 GREEN VALLEY ROAD
PLACERVILLE, CA 95667

PV-230167	03/08/2023	EDCSBA AWARD DINNER	01-0000-0-5200-0000-7100-000-0000-00-100 NN					160.00
TOTAL PAYMENT AMOUNT				160.00 *				160.00

100908/00 EL DORADO DISPOSAL
A WASTE CONNECTION CO.
PO BOX 7428
PASADENA, CA 91109-7428

235013	PO-230013	03/08/2023	ACCT.4030-10243/MH	2 01-0000-0-5560-0000-8200-000-0000-00-002 NN P	308.80			308.80
235013	PO-230013	03/08/2023	ACCT.4030-10260/LES	1 01-0000-0-5560-0000-8200-000-0000-00-001 NN P	150.43			150.43
TOTAL PAYMENT AMOUNT				459.23 *				459.23

008 LATROBE SCHOOL DISTRICT
MARCH 8, 2023

J65965

ACCOUNTS PAYABLE PRELIST
BATCH: 0026 MARCH 8, 2023

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<< Held for Audit >>

Vendor/Addr	Remit name	Description	Tax ID num	Deposit type	ABA num	Account num	EE	ES	E-Term	E-ExtRef	
Req Reference	Date			FD RESC Y OBJT GOAL FUNC LC1 LOC2 L3 SCH T9MPS					Liq Amt	Net Amount	
101352/00	Fagen Friedman& Fulfrost LLP PO Box 8445 Pasadena, CA 91109-8445		421706595								
PV-230169	03/08/2023	PROFESSIONAL SERVICES/JANUARY		01-9009-0-5819-0000-7100-000-0000-00-100						618.50	
				TOTAL PAYMENT AMOUNT					618.50 *	618.50	
101372/00	HEUSER, CLAUDIA 4980 BARNETT RANCH RD SHINGLE SPRINGS, CA 95682		626232485								
235108	PO-230108	03/08/2023	FAME/FEBRUARY	1	01-5810-0-5800-1132-1000-000-0000-00-001					330.00	330.00
235108	PO-230108	03/08/2023	FAME/FEBRUARY	2	01-5810-0-5800-1132-1000-000-0000-00-002					170.00	170.00
				TOTAL PAYMENT AMOUNT					500.00 *	500.00	
100853/00	HSA BANK PO BOX 939 SHEBOYGAN, WI 53082-0939										
235023	PO-230023	03/08/2023	CONTRIBUTIONS/MAR	1	01-0000-0-9570-0000-0000-000-0000-00-000					300.00	300.00
				TOTAL PAYMENT AMOUNT					300.00 *	300.00	
100875/00	HUNT & SONS INC. PO BOX 101630 PASADENA, CA 91189-1630										
235024	PO-230024	03/08/2023	ENCUMBRANCE CHANGE	1	01-0000-0-4370-0000-8100-000-0000-00-001					-150.00	0.00
235024	PO-230024	03/08/2023	ENCUMBRANCE CHANGE	1	01-0000-0-4370-0000-8100-000-0000-00-001					48.33	0.00
235024	PO-230024	03/08/2023	ENCUBRANCE CHANGE	2	01-0000-0-4370-0000-8100-000-0000-00-002					-150.00	0.00
235024	PO-230024	03/08/2023	ENCUBRANCE CHANGE	2	01-0000-0-4370-0000-8100-000-0000-00-002					48.32	0.00
235024	PO-230024	03/08/2023	INV.981306/MAINT FUEL	1	01-0000-0-4370-0000-8100-000-0000-00-001					77.42	77.42
235024	PO-230024	03/08/2023	INV.981306/MAINT FUEL	2	01-0000-0-4370-0000-8100-000-0000-00-002					77.42	77.42
				TOTAL PAYMENT AMOUNT					154.84 *	154.84	
100431/00	JENNIFER FUSANO 2040 SHADOW RUN RD. PLACERVILLE, CA 95667										
PV-230168	03/08/2023	REIMB SPEECH SUPPLIES		01-9012-0-4300-1110-1000-004-0000-00-002						11.96	
				TOTAL PAYMENT AMOUNT					11.96 *	11.96	

008 LATROBE SCHOOL DISTRICT
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J65965

ACCOUNTS PAYABLE PRELIST
BATCH: 0026 MARCH 8, 2023

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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE	ES	E-Term	E-ExtRef	
Req Reference	Date	Description	FD RESC Y OBJT GOAL FUNC LC1 LOC2 L3 SCH T9MPS	Liq Amt	Net Amount					
101092/00	National Fire Systems Inc, 8521 Morrison Creek Drive Sacramento, CA 95828									
235133 PO-230133	03/08/2023	INV.101841/FIREPUMP	TEST 1 01-8150-0-5806-0000-8200-000-0000-00-002	NN P	270.00	270.00				
			TOTAL PAYMENT AMOUNT		270.00 *	270.00				
000232/00	PACIFIC GAS & ELECTRIC COMPANY PO BOX 997300 SACRAMENTO, CA 95899-7300									
235028 PO-230028	03/08/2023	ACCT.3223769836-3/MH	2 01-0000-0-5540-0000-8200-000-0000-00-002	NN P	1,180.63	1,180.63				
235028 PO-230028	03/08/2023	ACCT.4463182038-6/LES	1 01-0000-0-5540-0000-8200-000-0000-00-001	NN P	745.99	745.99				
			TOTAL PAYMENT AMOUNT		1,926.62 *	1,926.62				
100500/00	PEARSON, TRACY 2272 WINTERHAVEN DRIVE CAMERON PARK, CA 95682									
PV-230166	03/08/2023	REIMB SPEECH SUPPLIES	01-9012-0-4300-1110-1000-004-0000-00-002	NN		306.79				
			TOTAL PAYMENT AMOUNT		306.79 *	306.79				
002883/00	PIONEER UNION SCHOOL DISTRICT 6862 MT. AUKUM RD. SOMERSET, CA 95684-0000									
PV-230170	03/08/2023	ORAL INTERP REGISTRATION 22/23	01-9012-0-5835-1110-1000-004-0000-00-002	NN		160.00				
			TOTAL PAYMENT AMOUNT		160.00 *	160.00				
100807/00	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC PO BOX 981022 Boston, MA 02298-1022	000000000								
235029 PO-230029	03/08/2023	INV.3105993236/POSTAGE LEASE	1 01-0000-0-5902-0000-7200-000-0000-00-100	NN P	156.55	156.55				
			TOTAL PAYMENT AMOUNT		156.55 *	156.55				

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE	ES	E-Term	E-ExtRef
Req Reference	Date	Description	FD RESC Y OBJT GOAL FUNC LC1 LOC2 L3 SCH T9MPS	Liq Amt	Net Amount				

100950/00 SCHOOLS INSURANCE AUTHORITY
P.O. BOX 511598
LOS ANGELES, CA 90051-8153

PV-230171	03/08/2023	EAP FEES/MARCH-STAFF	01-0000-0-3402-0000-2700-000-0000-00-100	NN					10.05
PV-230171	03/08/2023	EAP FEES/MARCH-TEACHERS	01-0000-0-3401-1110-1000-000-0000-00-100	NN					44.48
TOTAL PAYMENT AMOUNT					54.53 *				54.53

100717/00 STAPLES
PO BOX 660409
DALLAS, TX 75266-0409

235032	PO-230032	03/08/2023	ENCUMBRANCE CHANGE	3	01-0000-0-4300-1110-1000-000-0000-00-001	NN	C		230.10	0.00
235032	PO-230032	03/08/2023	ENCUMBRANCE CHANGE	3	01-0000-0-4300-1110-1000-000-0000-00-001	NN	O		-750.00	0.00
235032	PO-230032	03/08/2023	INV.3531186541/LES OFF SUPP	3	01-0000-0-4300-1110-1000-000-0000-00-001	NN	P		324.38	324.38
235032	PO-230032	03/08/2023	ENCUMBRANCE CHANGE	4	01-0000-0-4300-0000-2700-000-0000-00-001	NN	O		-750.00	0.00
235032	PO-230032	03/08/2023	ENCUMBRANCE CHANGE	4	01-0000-0-4300-0000-2700-000-0000-00-001	NN	C		75.95	0.00
235032	PO-230032	03/08/2023	INV.3531186541/PAPER	2	01-0000-0-4300-1110-1000-000-0000-00-002	NN	P		150.00	150.00
235032	PO-230032	03/08/2023	INV.3531186541/PAPER	3	01-0000-0-4300-1110-1000-000-0000-00-001	NN	P		150.00	150.00
235032	PO-230032	03/08/2023	INV.3531186541/PAPER	4	01-0000-0-4300-0000-2700-000-0000-00-001	NN	P		80.54	80.54
235032	PO-230032	03/08/2023	INV.3531186541/PAPER	5	01-0000-0-4300-0000-2700-000-0000-00-002	NN	P		80.53	80.53
235032	PO-230032	03/08/2023	INV.3531186541/PAPER	1	01-0000-0-4300-0000-2700-000-0000-00-100	NN	P		44.70	44.70
TOTAL PAYMENT AMOUNT					830.15 *				830.15	

019202/00 WATER ENVIRONMENTAL TESTING
LA. INC.
5649 MILTON RANCH RD
SHINGLE SPRINGS, CA 95682-000

235033	PO-230033	03/08/2023	WATER TESTING/FEBRUARY	1	01-0000-0-5800-0000-8200-000-0000-00-001	NN	P		28.00	28.00
235033	PO-230033	03/08/2023	WATER TESTING/FEBRUARY	2	01-0000-0-5800-0000-8200-000-0000-00-002	NN	P		28.00	28.00
TOTAL PAYMENT AMOUNT					56.00 *				56.00	

101094/00 WORTH, SPARROW
8600 SOUTH SHINGLE RD
SHINGLE SPRINGS, CA 95682

PV-230165	03/08/2023	REIMB SPEECH SUPPLIES	01-9012-0-4300-1110-1000-004-0000-00-002	NN					19.79
PV-230165	03/08/2023	REIMB PBIS SUPPLIES	01-9012-0-4300-1110-1000-014-0000-00-002	NN					21.03
PV-230165	03/08/2023	REIMB OFFICE SUPPLIES	01-0000-0-4300-0000-2700-000-0000-00-002	NN					21.54
TOTAL PAYMENT AMOUNT					62.36 *				62.36

TOTAL BATCH PAYMENT			16,172.58 ***		0.00				16,172.58
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008 LATROBE SCHOOL DISTRICT
MARCH 8, 2023

J65965

ACCOUNTS PAYABLE PRELIST
BATCH: 0026 MARCH 8, 2023

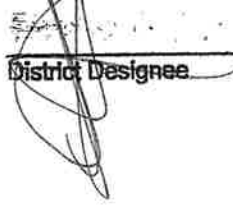
APY500 L.00.21 03/08/23 15:46 PAGE 6
<< Held for Audit >>

Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type FD RESC Y OBJT GOAL FUNC LC1 LOC2 L3 SCH T9MPS	ABA num	Account num	EE ES	E-Term Liq Amt	E-ExtRef Net Amount
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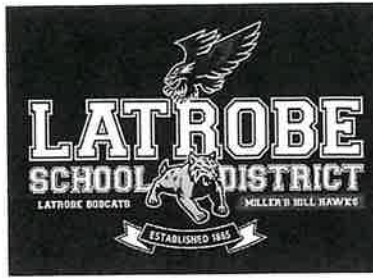
		TOTAL DISTRICT PAYMENT			16,172.58	****		0.00	16,172.58
		TOTAL FOR ALL DISTRICTS:			16,172.58	****		0.00	16,172.58

Number of checks to be printed: 22, not counting voids due to stub overflows. 16,172.58

Pursuant to Latrobe School District policy, the
El Dorado County Superintendent of Schools
is hereby authorized and directed to issue
individual warrants to the payees named hereon.


District Designee

3/8/23
Date



Latrobe School District

Comprehensive School Safety Plan (CSSP)

March 2023 – March 2024

2022-2023 ADA: 160

Sites: Latrobe Elementary School
Miller's Hill School

Administrator: Dave Scroggins, Superintendent/Principal

Revision Date: February 16, 2023

Safety Committee Approval: March 1, 2023

Board Approval: March 21, 2023

Safety Committee Approval:

Name	Title	Signature	Date
Dave Scroggins	Superintendent/Principal		3/1/23
Aaron Bryant	Maintenance Supervisor		3/1/23
Tracy Pearson	District Secretary		3/1/23
Joy Worth	School Secretary		3/1/23
Kelly Olney	Teacher		3/1/23
Sarah Milton	Parent		3/1/23

G.A.

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Part 1 – Introduction/District Overview

Purpose

Effective January 1, 2019, Assembly Bill 1747 (Rodriguez), School Safety Plan, became law. This bill requires that the school site council or designated safety committee write and develop a Comprehensive School Safety Plan, to be reviewed and updated by March 1st of every year. The CDE has developed a checklist of required components to support districts in maintaining a compliant CSSP.

Due to school safety and security concerns, only the most currently updated plan summary can be accessed here. A copy of the complete safety manual containing all of the mandated background documents and emergency procedures, is located at the District office.

Vision

“The Latrobe School District is committed to providing for the intellectual, physical and social needs of each child. We will provide a healthy and safe environment in which students can learn and grow.”

The Latrobe community, which includes students, staff, families, and community members, truly believes that every child can succeed. We work together in a collaborative manner to provide an education that nurtures and builds the academic and social emotional strengths of each child. Our dedicated and innovative teaching staff shares in leadership responsibilities, knowing that solid research-based planning is the key to a broad, quality academic program.

District Overview

The mission of Latrobe Elementary School District is to provide academically rigorous curriculum by promoting and challenging the intellectual, creative, physical and social development of all students in an environment where students are respected and feel connected. At Latrobe, we foster positive behavior through a school-wide system of support that is based on PBIS strategies.

Latrobe Elementary School District is a TK-8 district located in Shingle Springs, CA. The current enrollment of Latrobe Elementary School District is approximately 160 students housed on two different school sites, Latrobe Elementary and Miller’s Hill. The district opened in 1865 as a K-8 district.

The academic program is focused on strong core academics based on California state standards. Latrobe School District is committed to providing students with a solid academic background in a safe and supportive environment. Student progress is monitored through various sets of data such as standards-based assessments in the classroom, state assessments and formative assessments. In addition to academics, students participate in a fine arts program, FAME, choral and instrumental music, 6-8 Electives, Spelling Bee and a variety of sports.

Student safety is made a priority with regular drills and safety practices. These are coordinated with local emergency responders to ensure their effectiveness. The

emotional safety of students is also a priority and is addressed in a number of ways. A Social Emotional Learning (SEL) program has been established and is taught by one of our credentialed teachers. There is no tolerance for bullying. Students and staff work to create an environment that is positive and safe. They play an active role in speaking out against bullying and teasing in positive ways. Teachers build relationships with students that create connectedness to the school and each other. Our school counselor is available one day per week to assist individual students who struggle both academically and emotionally.

Campus Safety

Campus safety is the district's top priority. A safe learning environment is essential for students of all ages. Without it they are unable to focus on learning the skills needed for a successful education and future. Promoting school safety creates an open space for kids to explore, learn and grow.

Staff works together with local law enforcement, parents and students to prevent, prepare and respond to emergency situations. The following strategies and programs needed to provide or maintain a high level of school safety are addressed at each school:

1. Child abuse reporting procedures.
2. Disaster procedures, routine and emergency.
3. Policies for students who committed acts leading to suspension or expulsion.
4. Procedures to notify teachers of dangerous pupils.
5. Discrimination and harassment policy.
6. Provisions of a schoolwide dress code.
7. Procedures for safe ingress and egress.
8. A safe and orderly environment conducive to learning at school.
9. Rules and procedures on school discipline.
10. Procedures for conducting tactical responses to criminal incidents.

School Environment

School is more than the academic instruction that occurs in the classroom. Our students' education also depends on an environment that supports learning. The Latrobe School District Code of Conduct is annually reviewed by all students and staff. It is given to the students in hard copy at the beginning of each school year and is posted on the district website. It states that school is:

A Place to Learn
A Place to Grow
A Place to Be Safe
A Place to Be Proud
A Place to Work Together

It is impossible for students to achieve at their fullest potential if they fear for their safety. The long-term effects of bullying/cyberbullying, cruelty, bias, and hate-motivated behavior can have a tremendous impact on student success—both for the victims and for the perpetrators. Along with detailed policies and regulations, the district has bullying

prevention programs in place and is constantly searching for different opportunities for training of all of our staff members.

Emergency Situations

Latrobe School District has an Emergency Operations Plan with detailed emergency procedures. These documents are included in the complete CSSP. Although it is unlikely that our emergency plans will need to be fully activated the possibility still exists. Therefore, to prepare all members of the school community, including our students, to act on a moment's notice, we conduct fire, earthquake, shelter in place, lockdown and evacuation drills periodically throughout the school year.

If the emergency plans do need to be activated, different courses of action will be taken based on the level of threat involved. Here are some examples:

- For an **elevated** threat to safety and security, law enforcement may be called and asked to come to the school. If a student or staff member has been injured, paramedics may need to be called as well.
- At the **next highest level of threat**, law enforcement may be called, and the District may need to notify parents to advise them about the situation or provide further information to them by text and email using our parent communication tool ParentSquare.
- In the **most severe situations**, law enforcement may be called and the school may be directed to close, or evacuate to another location. Any visitors to the campus or alternate location will be asked to produce a photo ID to pick up their student. A Crisis Team may be called in to provide counseling and support to students and staff members.

The Role of a Parent

- Make sure that your emergency contact numbers are updated and on file in the school office(s).
- During a real emergency, you probably will not be able to reach the school by phone, as staff will be busy responding to the emergency and the needs of the students. Carefully read the text and email emergency notification messages and follow any instructions from the school.
- Do not come to school or the pickup location until directed to do so.
- Stay calm. Your attitude/actions conveyed to students may be traumatic, especially to young children.
- Rely on factual information from the school district or law enforcement. False rumors frequently surface.
- Recognize that crisis counseling services will be available for you or a child affected by a crisis. Please contact a school administrator or counselor about accessing counseling resources.

Part 2 – Safety Plan

A. Planning Committee

Name	Position
Dave Scroggins, (Superintendent/Principal)	Administrator
Tracy Pearson Aaron Bryant Joy Worth	Staff
Kelly Olney	Teacher
Sarah Milton	Parent

Detail: Identify the role or contribution of committee members to the development of the plan. Describe how law enforcement, the community, parents and students are involved.

The School Site Council/Parent Advisory Committee reviews safety plans and pertinent information on school climate that is part of the district LCAP. The responsibility for development of the plan was delegated to the district Safety Committee. Members of this committee include the superintendent/principal, members of the classified staff, and a parent. These individuals were involved in the creation of the plan. The school superintendent/principal managed the project and acted as final editor.

In September 2015 former district Superintendent/Principal, Natalie Miller and Maintenance Director, Aaron Bryant met with representatives of the Sacramento Sheriff's department for a site and safety plan review. The law enforcement agents both approved of our safety plan and the security of each campus. We continue to build on that plan and update it based on the most current data and information.

In updating our Safe School Plan, we reviewed data from the 2020-21 Parent and Student Surveys to identify those areas we excel and those areas that require change. In addition, we reviewed school discipline records and student academic records. Staff members on the team addressed ongoing safety issues at the weekly classified staff meeting.

Superintendent/Principal Dave Scroggins works with the El Dorado County Office of Education and county superintendents to annually review and update their Memorandum of Understanding with county law enforcement and supporting agencies.

B. School Vision

Detail: State your school's vision and describe its development, who was involved and how it addresses the goal of school safety.

“The Latrobe School District is committed to providing for the intellectual, physical and social needs of each child. We provide a healthy and safe environment in which students can learn and grow.”

Staff members, through a collaborative group process, developed this vision. The focus was on the student as a whole and their complete experience in the Latrobe School District. The statements have been reviewed by our board members, members of our Site Council/Parent Advisory Committee and most currently our staff members to make sure that our vision is aligned with our LCAP goals and remains relevant for our students, staff and community.

C. School Safety Assessment

Identify statistical data, source(s), and other documentation used to establish your school's safety needs. Identify who assessed safety needs at your school and how the assessment supports priorities and expected outcomes you have identified.

SURVEYS

- Locally developed: Parent Survey
- Locally developed: Staff Survey
- Locally developed: Student Survey Grades 4-8
- Informal discussions with parents, staff, and students in each grade level.

DISCIPLINE

- Number of referrals to the office
- Suspension/Expulsion records

ACADEMIC ACHIEVEMENT

- Report Cards
- Assessment results
- Promotion/Retention rate
- CAASPP results
- SBAC
- ELPAC
- English Learner Reclassification Rate
- Accelerated Reader data
- District Benchmarks
- ELA
- Mathematics
- NWEA trimester assessments grades 1-8
- Promotion rate

Annual academic achievement and discipline data is reviewed by staff members and Site Council/Parent Advisory Committee members. The staff also reviews the Student Handbook at the start of each school year. Items for review and/or revision include: code of conduct, behavior expectations, referral procedures, suspension protocol, and dress code.

D. Areas of Pride / Desired Change

Describe your school's safety needs and prioritized areas for desired change.

LCAP Goal #2:

The Latrobe School District will create and sustain a positive and respectful school environment that supports and promotes teaching and learning. Partnering with families and stakeholders, we will promote a climate and culture for students to set positive goals, make responsible and purposeful choices that support an atmosphere of physical and emotional safety.

For years, we have called out referrals and suspensions in our LCAP as an area for improvement. Using baseline data from 2016-17 our goal has been to reduce student suspensions by 2% based on the previous year's total.

The data for 2020-2021 was mixed. While the number of referrals to the office declined from 14 to 6 (43%), the number of suspensions increased from 2 to 8). In the 2021-2022 school year, suspension decreased to zero.

The district had applied for and received an MTSS Grant and \$25,000 to be used on professional development and training starting which began for an MTSS team in 2018-19. The entire staff was then trained in PBIS strategies in 2019-20, and training continued in 2020-21. In 2021-2022, the district adopted PBIS Rewards and renewed our efforts to recognize positive behaviors among students.

Our priority is to continue to reduce our referrals and suspensions and promote positive outcomes for our students in the areas of behavior, self-awareness and social-emotional learning. These priorities include reduction in specific types of negative behavior, specifically bullying and aggression. Goals for school climate are included in both the district LCAP and our Single Plan for Student Achievement.

Students at Latrobe Elementary do not take an online survey but instead we use informal conversations to glean information about how they are feeling about being at school, how they feel about some of the programs they are participating in, if they know who to go to for help and if they feel safe at school. The students are overwhelmingly positive about Latrobe Elementary School and their overall experience there.

Students at Miller's Hill take a locally developed survey each spring*. Of note are the following results that combine the Strongly Agree and Agree responses from the 2021-22 survey:

- Students are active and physically fit - 84.8%
- Students are respectful to other students - 75%
- Students are respectful to teachers - 86.1%
- Students are respectful to staff – 90.3%
- I feel safe at this school - 86.1%
- Staff members help me find positive solutions to problems - 88.5%

*The online survey was not conducted in 2019-20 due to the COVID-19 shutdown. We resumed the online survey in April 2021.

E. Goals and Objectives

Summary Page: Culture and Climate

Current strategies that promote a school climate of respect, emotional safety and a caring community:

- Teachers and staff were trained in PBIS and strategies in 2019-20, 2021-22, and 22-23.
- Monthly character awards
- Weekly Student of the Week Awards
- School Spirit Days
- School Activity Days and Assemblies
- be kind. campaign in January 2021
- Anti-bullying assemblies
- Classroom Buddies across grade levels
- PTC family events

Assessment Issues of Concerns related to school climate:

- Bullying or other forms of mistreatment
- Respect toward others
- Feeling connected to school
- Feeling safe at school
- Knowing how to get help when I need it

Safe School Plan strategies to promote a school climate of respect, emotional safety and a caring community:

- Staff training/monitoring on the continued implementation of PBIS
- Talon Tickets and Bobcat Bucks
- Increase frequency of recognition through our PBIS Rewards system
- Be Kind Weeks and the Great Kindness Challenge
- Generate greater school spirit and concern for student population with Spirit Week and other school-wide activity days
- School-wide assemblies and/or class study on anti-bullying and cyberbullying
- Work with students and their parents who are exhibiting extreme behavior in a positive manner and establish behavior goals for these students
- Community service requirements for seventh and eighth graders
- Discipline and behavior expectations review at the beginning of the year
- Classroom and school-side posters of school rules SKIP and REACH

E. Goals and Objectives (continued)

Summary Page: Physical Safety of Students and Staff

Current strategies in place to insure physical safety of students and staff:

- Latrobe Elementary School - Locked gates during school hours
- Staff wear ID Badges daily
- Visitor check-in and badges
- Volunteer Policy (fingerprinting for volunteers)
- August staff training on Mandated Reporting, medical concerns of students, suicide awareness and prevention, school safety procedures and emergency procedures
- All staff carry radios for quick communication
- Regular emergency drills
- Updated emergency plans and preparedness that include: types of drills; fire, weather, earthquake, three levels of lockdown, evacuation and relocation.
- Regular site walk-through to check for physical safety issues
- Informing parents/guardians about safety procedures through parent information meeting or newsletters

Assessment Issues of Concerns related to physical safety of students and staff:

- Openness of Miller's Hill campus
- Older playground equipment
- Lack of shade
- Potable water

Safe School Plan strategies to address physical safety of students and staff:

- Continue to update school and district emergency preparedness plans
- Review updates to plan with staff
- Train all new staff in safety procedures
- Educate students on various drills and procedures throughout the year: fire, lockdown, earthquake
- Schedule drills to practice emergency procedures on a regular basis
- Update parents/guardians on procedures and drills and other safety related information
- Monitor, revise and maintain volunteer procedures and policies
- Collaborate with Sheriff/Fire Departments on emergency preparedness
- Fire prevention visits and assemblies from our local fire department
- Continue monthly site inspections for safety concerns
- Train all in safety procedures
- CPR/AED training
- Annual staff Mandated Reporter and Suicide Training

E. Goals and Objectives (continued)

Component 1: Personal Characteristics of Students and Staff

Goal #1	<ul style="list-style-type: none"> ● To continue to foster a safe, positive learning environment by maintaining connectedness between students and staff and working to help others in our school community. ● To create a cultural change in school where students are encouraged to display acts of kindness and compassion to fellow students and the school community.
Related Activities	<ul style="list-style-type: none"> ● Recognition and/or prizes are awarded to students supporting each other in areas of behavior and academics. ● PBIS Staff Development ● Include classified staff in PBIS Training ● Be Kind Weeks
Resources Needed	<ul style="list-style-type: none"> ● Discipline Data ● PBIS training ● Prizes for those students who are supportive to others in areas of behavior or academics. ● Prizes for attendance awards ● Assemblies to promote positive behavior ● PBIS Rewards System
Persons Responsible	<ul style="list-style-type: none"> ● Superintendent/Principal, Dave Scroggins ● All Latrobe Staff
Timeline	<ul style="list-style-type: none"> ● March 2023 – March 2024
Evaluation	<ul style="list-style-type: none"> ● Number of students recognized for supportive behaviors ● Feedback from students ● Discipline data ● Attendance data
Budget	<ul style="list-style-type: none"> ● \$500 prizes ● \$1500 assemblies

E. Goals and Objectives (continued)

Component 1: Personal Characteristics of Students and Staff

Goal #2	<ul style="list-style-type: none"> ● Continue and expand school community service projects.
Related Activities	<ul style="list-style-type: none"> ● Canned Food Drive ● Class buddies (when possible) ● Kindness Awards ● Monthly Character Awards ● Read for the Record
Resources Needed	<ul style="list-style-type: none"> ● Students/teachers to coordinate activities. ● Contacts with community service coordinators. ● Supplies needed to run activities
Persons Responsible	<ul style="list-style-type: none"> ● Superintendent/Principal ● Latrobe staff members
Timeline	<ul style="list-style-type: none"> ● March 2023 – March 2024
Evaluation	<ul style="list-style-type: none"> ● Timely completion of projects
Budget	<ul style="list-style-type: none"> ● \$200 Trimester Awards ● Materials donated

E. Goals and Objectives (continued)

Component 1: Personal Characteristics of Students and Staff

Goal #3	<ul style="list-style-type: none"> ● Promote lifelong health/fitness and develop a culture where student's physical well-being is valued.
Related Activities	<ul style="list-style-type: none"> ● Employ a credentialed PE Teacher ● Promote lifelong fitness skills in Physical Education class ● Present lessons describing health and hygiene at appropriate developmental levels ● Seventh grade health classes ● Daily laps after passing and recess at Miller's Hill ● Athletic Teams (when possible)
Resources Needed	<ul style="list-style-type: none"> ● Videos-health and hygiene ● Sports equipment ● Information to parents and students to advertise the athletic teams
Persons Responsible	<ul style="list-style-type: none"> ● Classroom teachers ● Superintendent/Principal ● Classified staff
Timeline	<ul style="list-style-type: none"> ● March 2023 – March 2024
Evaluation	<ul style="list-style-type: none"> ● Data collected at end of year—number of PE lessons ● Number of 'feet' collected during jogging days ● Nutrition lessons on garden days ● Results of the PTFT ● Parent and student survey results
Budget	<ul style="list-style-type: none"> ● \$200 supplies ● \$300 PE equipment ● \$30,000 PE teacher salary

E. Goals and Objectives (continued)

Component 2: School's Physical Environment

Goal #4	<ul style="list-style-type: none"> ● To create a physical environment that is safe, friendly and conducive to learning while maintaining the overall look of the Latrobe Elementary School District school sites.
Related Activities	<ul style="list-style-type: none"> ● Monthly site safety inspections ● Twice monthly garden classes at LES ● Maintain the Monarch Butterfly Waystation ● Drop Off and Pick Up procedures at each school outlined in the student handbook.
Resources Needed	<ul style="list-style-type: none"> ● Emergency Procedures/Emergency Bucket ● Garden resources ● Plants
Persons Responsible	<ul style="list-style-type: none"> ● Superintendent/Principal ● Custodian ● Maintenance Supervisor ● Garden Coordinator
Evaluation	<ul style="list-style-type: none"> ● Staff Surveys ● Parent Surveys ● Data from garden program ● Records of inspections, clean up assignments
Timeline	<ul style="list-style-type: none"> ● March 2023 – March 2024
Budget	<ul style="list-style-type: none"> ● \$1,000 garden supplies ● \$500 garden coordinator professional development

E. Goals and Objectives (continued)

Component 3: School's Social Environment

Goal #5	<ul style="list-style-type: none"> ● PBIS, Positive Behavioral Interventions and Supports, which is a program designed to optimize the message of kindness and compassion. It is dedicated to eliminating bullying and harassment on school campuses. The goal is also to have campuses that are safe, welcoming, and filled with kindness and compassion.
Related Activities	<ul style="list-style-type: none"> ● Staff members were trained in PBIS during the 2019-20, 2021-22, and 2022-23 school years. ● Regular review and analysis of PBIS data with staff members ● Monthly recognition during LES Morning Stretch/MH Monday announcements of student positive behaviors related to character traits ● Student of the Week at each school ● Assemblies to support positive behavior
Resources Needed	<ul style="list-style-type: none"> ● MP room required for the assembly. ● Audio and video equipment for the presentation ● PBIS training for all staff
Persons Responsible	<ul style="list-style-type: none"> ● Superintendent/Principal ● Classroom teachers
Evaluation	<ul style="list-style-type: none"> ● Student participation ● Informal student input ● Calendar of scheduled monthly recognition days ● Staff Surveys
Timeline	<ul style="list-style-type: none"> ● March 2023– March 2024
Budget	<ul style="list-style-type: none"> ● \$1500 for assemblies ● Donations for prizes

E. Goals and Objectives (continued)

Component 3: School's Social Environment

Goal #6	<ul style="list-style-type: none"> ● Generate greater school spirit and concern for student population
Related Activities	<ul style="list-style-type: none"> ● Promote greater student participation in all school activities ● 3rd-5th Game Days and 6th-8th Hangouts ● Continue to support PTC events ● Positive Recognition ● Partner with Miller's Hill Student Council to provide Spirit Days for 1 week in April and once a month throughout the year. ● Clawdeen the Bobcat at recognition days ● Monthly school spirit day ● Afterschool Art Classes
Resources Needed	<ul style="list-style-type: none"> ● T-Shirts ● Prizes to reward students selected for character awards ● Certificates ● Art supplies
Persons Responsible	<ul style="list-style-type: none"> ● Staff ● Superintendent/Principal
Evaluation	<ul style="list-style-type: none"> ● Number of students participating in spirit day ● PBIS data ● Parent surveys
Timeline	<ul style="list-style-type: none"> ● March 2023– March 2024
Budget	<ul style="list-style-type: none"> ● \$400 T-shirts ● School spirit items, certificates, and prizes – \$200

E. Goals and Objectives (continued)

Component 4: School's Cultural Environment

Goal #7	<ul style="list-style-type: none"> ● Create a culture within the school that values learning, individual responsibility and students acting as part of a larger, diverse community.
Related Activities	<ul style="list-style-type: none"> ● At monthly staff meetings discuss school culture and climate describing areas of success and areas of improvement. ● Promote student organization with personal planner (grades 1-8) ● Participate in school community projects to have students connect to the larger community (canned food drive, and class buddies) ● Recognition for academic success, attendance and displaying positive school expectations, both athletic and academic participation.
Resources Needed	<ul style="list-style-type: none"> ● Student planners ● ParentSquare
Persons Responsible	<ul style="list-style-type: none"> ● Staff ● Superintendent/Principal
Evaluation	<ul style="list-style-type: none"> ● Student performance on CAASPP (grade 3-8) ● Local assessments ● NWEA assessments ● Report cards ● Attendance data
Timeline	<ul style="list-style-type: none"> ● March 2023 – March 2024
Budget	<ul style="list-style-type: none"> ● \$300 Student planners ● \$200 Attendance awards

F. Alignment of Goals and Vision

How are your goals and objectives aligned with your school's vision? What will your school look like after this project is underway?

As we move toward students achieving high academic standards, we work to provide an environment where they feel safe, welcome, and connected. Our plan addresses many facets of school life, ensuring not only greater physical safety, but also a greater sense of wellbeing for all students in the Latrobe Elementary School District. This plan includes educating students concerning issues of positive self-image, academic excellence, and all-around school spirit. We will also foster connectedness with the school as well as provide valuable experiences as they help others in their school community. In addition, we will work to improve the campus for greater physical safety to both the students and the members of the community who use our facilities.

In short, students will pursue lifelong learning, develop better relationships with each other, make choices for a life of healthy living, and seek to positively impact others in their school community. It is our persistent goal that Latrobe Elementary School District and our two outstanding schools continue to grow and improve as we strive to be an even better place for students to achieve their very best.

Latrobe School District
Personnel Action Report

March 21, 2023

Name	Position	Time	Effective	Action
Dugan, Arlene	Teacher	1.0 FTE	6/1/2023	Resignation

7.A.



1303 J STREET, SUITE 500
SACRAMENTO, CA 95814
PHONE: (916) 441-5063
FACSIMILE: (916) 441-2848
WWW.S-F-C.ORG

February 27, 2023

Ms. Jennifer Fusano
Chief Financial Officer
Latrobe School District
7900 South Shingle Road
Shingle Springs, CA 95382

Subject: Proposed Agreement for Consulting Services

Dear Ms. Fusano:

School Facility Consultants (SFC) is pleased to present the Latrobe School District (District) with this Proposed Agreement for Consulting Services for a School Facility Fee Justification Report.

School Facility Fee Justification Report

SFC will prepare, in accordance with all pertinent provisions of the Education and Government Codes, a School Facility Fee Justification Report that will document the impact of residential and commercial/industrial development on school facility needs and will enable the District to levy developer fees up to the maximum amount authorized by Government Code Section 65995 (Level I fees). Contingent upon SFC receiving data need to complete the report by 3/10/23, SFC will deliver a draft report to the District by 4/30/23 and a final report to the District by 5/9/23.

- The fee for this service is \$3,400.

The fee shall be payable in two equal installments. The first installment shall be payable upon commencement of services. The second shall be payable upon completion of the first draft report. If the District chooses not to proceed with the report, the District shall pay the Contractor on a time and materials basis plus actual expenses incurred. All expenses incurred by SFC in performance of the consulting services shall be reimbursed by the District. Expenses may include, but are not limited to, transportation costs (mileage at the prevailing IRS standard rate, rental vehicles, travel time, lodging and airfare), reproduction of materials, data purchases and overnight deliveries. Pre-approved extraordinary services such as work needed to address public inquiries and/or fee challenges, requested meetings, presentations, special maps or work requested after delivery of final draft will be billed in 15 minute increments in accordance with the rate schedule outlined below plus actual expenses incurred.

7.B.

Hourly Rate Schedule

Principal	\$260 per hour
Director	\$225 per hour
Senior Consultant	\$200 per hour
Consultant	\$195 per hour
Research Analyst	\$165 per hour
Administrative Support	\$100 per hour


The District shall be responsible for reviewing and verifying all data included in documents, forms and reports prepared by SFC on behalf of the District. The District shall be responsible for meeting any certification requirements and shall be responsible for consulting legal counsel as related to the preparation and submittal of documents, forms and reports.

Please find a Summary of Services attached. We very much appreciate your consideration of our firm and are happy to discuss in detail the services outlined above. If appropriate, please sign, date and return. Please do not hesitate to contact me at your earliest convenience with any questions.

Sincerely,



Matthew A. Pettler
Vice President

SUBMITTED BY: School Facility Consultants	ACCEPTED BY: Latrobe School District  Authorized Signature
Date: February 27, 2023	Date: <u>2/27/23</u>



Lozano Smith

ATTORNEYS AT LAW

AGREEMENT FOR LEGAL SERVICES

THIS AGREEMENT is effective February 22, 2023, between the LATROBE SCHOOL DISTRICT (“Client”) and the law firm of LOZANO SMITH, LLP (“Attorney”) (each a “Party” and collectively the “Parties”). Attorney shall provide legal services as requested by Client on the following terms and conditions:

1. **ENGAGEMENT.** Client hires Attorney on an as-requested basis as its legal counsel with respect to matters the Client refers to Attorney. When Client refers a matter to Attorney, Attorney shall confirm availability and ability to perform legal services regarding the matter. After Attorney has completed services for the specific matter referred by Client, then no continuing attorney-client relationship exists until Client requests further services and Attorney accepts a new engagement. If Attorney undertakes to provide legal services to represent Client in such matters, Attorney shall keep Client informed of significant developments and respond to Client’s inquiries regarding those matters. Client understands that Attorney cannot guarantee any particular results, including the costs and expenses of representation. Client agrees to be forthcoming with Attorney, to cooperate with Attorney in protecting Client’s interests, to keep Attorney fully informed of developments material to Attorney’s representation of client, and to abide by this Agreement. Client is hereby advised of the right to seek independent legal advice regarding this Agreement.
2. **RATES TO BE CHARGED.** Client agrees to pay Attorney for services rendered based on the attached rate schedule. Agreements for legal fees on other-than-an-hourly basis may be made by mutual agreement for special projects (including as set forth in future addenda to this Agreement).
3. **REIMBURSEMENT.** Client agrees to reimburse Attorney for actual and necessary expenses and costs incurred in the course of providing legal services to Client, including but not limited to expert, consultant, mediation and arbitration fees. Attorney shall not be required to advance costs on behalf of Client over the amount of \$1,000 unless otherwise agreed to in writing by Attorney. Typical expenses advanced for Client, without prior authorization, include messenger fees, witness fees, expedited delivery charges, travel expenses, court reporter fees and transcript fees. Client authorizes Attorney to retain experts or consultants to perform services.
4. **MONTHLY INVOICES.** Attorney shall send Client a statement for fees and costs incurred every calendar month (the “Statement”). Statements shall set forth the amount, rate and description of services provided. Client shall pay Attorney’s Statements within thirty (30) calendar days after receipt. An interest charge of one percent (1%) per month shall be assessed on balances that are more than thirty (30) calendar days past due, not to exceed 10% per annum.
5. **COMMUNICATIONS BETWEEN ATTORNEY AND CLIENT.** The Parties recognize that all legal advice provided by Attorney is protected by the Attorney-Client and Work Product Privileges. In addition to regular telephone, mail and other common business communication

methods, Client hereby authorizes Attorney to use facsimile transmissions, cellular telephone calls and text, unencrypted email, and other electronic transmissions in communicating with Client. Unless otherwise instructed by Client, any such communications may include confidential information.

6. **POTENTIAL AND ACTUAL CONFLICTS OF INTEREST.** If Attorney becomes aware of any potential or actual conflict of interest between Client and one or more other clients represented by Attorney, Attorney will comply with applicable laws and rules of professional conduct.

7. **INDEPENDENT CONTRACTOR.** Attorney is an independent contractor and not an employee of Client.

8. **TERMINATION.**

a. Termination by Client. Client may discharge Attorney at any time, with or without cause, by written notice to Attorney.

b. Termination by Mutual Consent or by Attorney. Attorney may terminate its services at any time with Client's consent or for good cause. Good cause exists if (a) Client fails to pay Attorney's Statement within sixty (60) calendar days of its date, (b) Client fails to comply with other terms of this Agreement, including Client's duty to cooperate with Attorney in protecting Client's interests, (c) Client has failed to disclose material facts to Attorney or (d) any other circumstance exists that requires termination of this engagement under the ethical rules applicable to Attorney. Additionally, to the extent allowed by law, Attorney may decline to provide services on new matters or may terminate the Agreement without cause upon written notice to Client if Attorney is not then providing any legal services to Client. Even if this Agreement is not terminated, under paragraph 1 an attorney-client relationship exists only when Attorney is providing legal services to Client.

c. Following Termination. Upon termination by either Party: (i) Client shall promptly pay all unpaid fees and costs for services provided or costs incurred pursuant to this Agreement up to the date of termination; (ii) unless otherwise required by law or agreed to by the Parties, Attorney will provide no legal services following notice of termination; (iii) Client will cooperate with Attorney in facilitating the orderly transfer of any outstanding matters to new counsel, including promptly signing a substitution of counsel form at Attorney's request; and (iv) Client shall, upon request, be provided the Client's file maintained for the Client by Attorney and shall sign acknowledgment of receipt upon delivery of that file. For all Statements received by Client from Attorney prior to the date of termination, Client's failure to notify Attorney in writing of any disagreement with either the services performed or the charges for those services as shown in the Statement within thirty (30) calendar days of the date of termination shall be deemed Client's acceptance of and agreement with the Statement. For any billing appearing for the first time on a Statement received by Client from Attorney after the date of termination, failure to notify Attorney in writing of any disagreement with either the

services performed or the charges for those services within thirty (30) calendar days from receipt of the Statement shall be deemed to signify Client's acceptance of and agreement with the Statement.

9. **MAINTENANCE OF INSURANCE.** Attorney agrees that, during the term of this Agreement, Attorney shall maintain liability and errors and omissions insurance.

10. **CONSULTANT SERVICES.** Attorney works with professional consultants that provide services, including but not limited to, investigations, public relations, educational consulting, leadership mentoring and development, financial, budgeting, management auditing, board/superintendent/chancellor relations, administrator evaluation and best practices, and intergovernmental relations. Attorney does not share its legal fees with such consultants. Attorney may offer these services to Client upon request.

11. **DISPUTE RESOLUTION.**

a. **Mediation.** Except as otherwise set forth in this section, Client and Attorney agree to make a good faith effort to settle any dispute or claim that arises under this Agreement through discussions and negotiations and in compliance with applicable law. In the event of a claim or dispute, either Party may request, in writing to the other Party, to refer the dispute to mediation. This request shall be made within thirty (30) calendar days of the action giving rise to the dispute. Upon receipt of a request for mediation, both Parties shall make a good faith effort to select a mediator and complete the mediation process within sixty (60) calendar days. The mediator's fee shall be shared equally between Client and Attorney. Each Party shall bear its own attorney fees and costs. Whenever possible, any mediator selected shall have expertise in the area of the dispute and any selected mediator must be knowledgeable regarding the mediation process. No person shall serve as mediator in any dispute in which that person has any financial or personal interest in the outcome of the mediation. The mediator's recommendation for settlement, if any, is non-binding on the Parties. Mediation pursuant to this provision shall be private and confidential. Only the Parties and their representatives may attend any mediation session. Other persons may attend only with the written permission of both Parties. All persons who attend any mediation session shall be bound by the confidentiality requirements of California Evidence Code section 1115, et seq., and shall sign an agreement to that effect. Completion of mediation shall be a condition precedent to arbitration, unless the other Party refuses to cooperate in the setting of mediation.

b. **Dispute Regarding Fees.** Any dispute as to attorney fees and/or costs charged under this Agreement shall to the extent required by law be resolved under the California Mandatory Fee Arbitration Act (Bus. & Prof. Code §§ 6200, et seq.).

c. **Binding Arbitration.** Except as otherwise set forth in section (b) above, Client and Attorney agree to submit all disputes to final and binding arbitration, either following mediation which fails to resolve all disputes or in lieu of mediation as may be agreed by the Parties in writing. Either Party may make a written request to the other for

arbitration. If made in lieu of mediation, the request must be made within sixty (60) calendar days of the action giving rise to the dispute. If the request for arbitration is made following an unsuccessful attempt to mediate the Parties' disputes, the request must be made within ten (10) calendar days of termination of the mediation. The Parties shall make a good faith attempt to select an arbitrator and complete the arbitration within ninety (90) calendar days. If there is no agreement on an arbitrator, the Parties shall use the Judicial Arbitration and Mediation Service (JAMS). The arbitrator's qualifications must meet the criteria set forth above for a mediator, except, in addition, the arbitrator shall be an attorney unless otherwise agreed by the Parties. The arbitrator's fee shall be shared equally by both Parties. Each Party shall bear its own attorney fees and other costs. The arbitrator shall render a written decision and provide it to both Parties. The arbitrator may award any remedy or relief otherwise available in court and the decision shall set forth the reasons for the award. The arbitrator shall not have any authority to amend or modify this agreement. Any arbitration conducted pursuant to this paragraph shall be governed by California Code of Civil Procedure sections 1281, et seq. By signing this Agreement, Client acknowledges that this agreement to arbitrate results in a waiver of Client's right to a court or jury trial for any fee dispute or malpractice claim. This also means that Client is giving up Client's right to discovery and appeal. If Client later refuses to submit to arbitration after agreeing to do so, Client maybe ordered to arbitrate pursuant to the provisions of California law. Client acknowledges that before signing this Agreement and agreeing to binding arbitration, Client is entitled, and has been given a reasonable opportunity, to seek the advice of independent counsel.

d. Effect of Termination. The terms of this section shall survive the termination of the Agreement.

12. **ENTIRE AGREEMENT.** This Agreement with its exhibit supersedes any and all other prior or contemporaneous oral or written agreements between the Parties. Each Party acknowledges that no representations, inducements, promises or agreements have been made by any person which are not incorporated herein, and that any other agreements shall be void. Furthermore, any modification of this Agreement shall only be effective if in writing signed by all Parties hereto.



13. **SEVERABILITY.** Should any provision of this Agreement be held by a court of competent jurisdiction to be invalid, void or unenforceable, but the remainder of the Agreement can be enforced without failure of material consideration to any Party, then this Agreement shall not be affected and it shall remain in full force and effect, unless amended or modified by mutual consent of the Parties; provided, however, that if the invalidity or unenforceability of any provision of this Agreement results in a material failure of consideration, then, to the extent allowed by law, the Party adversely affected thereby shall have the right in its sole discretion to terminate this Agreement upon providing written notice of such termination to the other Party.

14. **NON-WAIVER.** None of the provisions of this Agreement shall be considered waived by either Party unless such waiver is specified in writing.

15. NO THIRD PARTY RIGHTS. This Agreement shall not create any rights in, or inure to the benefit of, any third party.

16. ASSIGNMENT. The terms of this Agreement may not be assigned to any third party. Neither Party may assign any right of recovery under or related to the Agreement to any third party.

SO AGREED:

CLIENT SIGNATURE	ATTORNEY SIGNATURE
Latrobe School District	Lozano Smith, LLP
BY <i>(Authorized Signature)</i> 	BY <i>(Authorized Signature)</i> 
PRINTED NAME AND TITLE OF PERSON SIGNING Dave Scroggins, Superintendent	PRINTED NAME AND TITLE OF PERSON SIGNING Karen M. Rezendes, Managing Partner
DATE EXECUTED 2/23/23	DATE EXECUTED 02/22/2023



PROFESSIONAL RATE SCHEDULE
FOR LATROBE SCHOOL DISTRICT

1. HOURLY PROFESSIONAL RATES

Client agrees to pay Attorney by the following standard hourly rate*:

Partner** / Senior Counsel / Of Counsel	\$ 275 - \$ 375 per hour
Associate	\$ 215 - \$ 295 per hour
Paralegal / Law Clerk	\$ 150 - \$ 200 per hour
Consultant	\$ 150 - \$ 200 per hour

* Rates for individual attorneys within each category above vary based upon years of experience. Specific rates for each attorney are available upon request.

** Rates for work performed by Senior Partners with 20 years of experience or more may range from \$375 - \$450 per hour. ¹

2. BILLING PRACTICE

Lozano Smith will provide a monthly, itemized Statement for services rendered. Time billed is broken into 1/10 (.10) hour increments, allowing for maximum efficiency in the use of attorney time. Invoices will clearly indicate the department or individuals for whom services were rendered.

Written responses to audit letter inquiries will be charged to Client on an hourly basis, with the minimum charge for such responses equaling .5 hours. Travel time shall be prorated if the assigned attorney travels for two or more clients on the same trip.

3. COSTS AND EXPENSES

In-office copying/electronic communication printing	\$ 0.25 per page
Facsimile	\$ 0.25 per page
Postage	Actual Usage
Mileage	IRS Standard Rate

Other costs, such as messenger, meals, and lodging shall be charged on an actual and necessary basis.

¹ Sale or Lease of Real Property Work:

Partner / Senior Counsel / Of Counsel	\$ 400 per hour
Associate	\$ 375 per hour
Paralegal / Law Clerk	\$ 200 per hour



Latrobe School District 2022-23 2nd Interim

Board Members

- Scot Yarnell-President
- Janet Saitman-Clerk
- Jared Meredith-Member

Dave Scroggins-Superintendent/Principal
Jen Fusano-CBO

March 21st 2023

2022-23 Second Interim Assumptions

- Property taxes are budgeted to County estimates.
- Budget includes the REAP Grant.
- Budget includes one time CARES ACT revenue and expenses.
- Budget does not include any Forest Reserve funding.
- EPA revenue is budgeted.
- STRS and PERS is budgeted with an increase of \$31,624.
- Step and column is included.
- Settlement is included in budget.
- Increased certificated staff position .4FTE for SEL.
- Budgeted Placerville nursing contract.
- Budgeted science textbook adoption.
- Transfer to fund 13-Food Services for \$14,000.
- Transfer to fund 14-Deferred Maintenance for \$50,000.

Revenues



	<u>2023 First Interim</u>			<u>2023 Second Interim</u>			Unrestricted Variance
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
Revenue Detail							
Community Funding	2,859,800		2,859,800	2,847,517	-	2,847,517	(12,283)
Federal Revenue	-	60,472	60,472	-	61,231	61,231	-
Other State Revenue	29,720	197,640	227,360	30,043	268,770	298,813	323
Other Local Revenue	20,750	108,037	128,787	18,750	108,037	126,787	(2,000)
Total Revenue	2,910,270	366,149	3,276,419	2,896,310	438,038	3,334,348	(13,960)

Property taxes were revised down by El Dorado County



Expenses

	<u>2023 First Interim</u>			<u>2023 Second Interim</u>			
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance
Expenditure Detail							
Certificated	1,063,545	133,241	1,196,786	1,049,655	145,540	1,195,195	(13,890)
Classified	328,923	89,471	418,394	326,237	96,553	422,790	(2,686)
Employee benefits	469,554	198,469	668,023	466,301	203,960	670,261	(3,253)
Books & Supplies	150,888	108,393	259,281	161,319	96,117	257,436	10,431
Service, Other Operating	305,867	199,075	504,942	305,667	195,648	501,315	(200)
Capital Outlay	-	18,862	18,862	-	18,862	18,862	-
Other Outgo	8,791	10,379	19,170	8,791	10,379	19,170	-
Direct Support/Indirect	(3,869)	3,869	-	(3,869)	3,869	-	-
Total Expenditures	2,323,699	761,759	3,085,458	2,314,101	770,928	3,085,029	(9,598)

Certificated lowered due to staffing changes for the PE position
Supplies increased in the categories of books and non capitalized equipment

Other Financing Sources/Uses



	<u>2023 First Interim</u>			<u>2023 Second Interim</u>			Unrestricted Variance
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
Other Financing Sources/uses							
Transfers Out	(64,000)		(64,000)	(50,000)		(50,000)	14,000
Contributions	(341,095)	341,095	-	(347,896)	347,896	-	(6,801)
Total Other Sources/Uses	(405,095)	341,095	64,000	(397,896)	347,896	50,000	7,199

	2023 First Interim			2023 Second Interim			
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance
Revenue Detail							
Community Funding	2,859,800		2,859,800	2,847,517	-	2,847,517	(12,283)
Federal Revenue	-	60,472	60,472	-	61,231	61,231	-
Other State Revenue	29,720	197,640	227,360	30,043	268,770	298,813	323
Other Local Revenue	20,750	108,037	128,787	18,750	108,037	126,787	(2,000)
Total Revenue	2,910,270	366,149	3,276,419	2,896,310	438,038	3,334,348	(13,960)
Expenditure Detail							
Certificated	1,063,545	133,241	1,196,786	1,049,655	145,540	1,195,195	(13,890)
Classified	328,923	89,471	418,394	326,237	96,553	422,790	(2,686)
Employee benefits	469,554	198,469	668,023	466,301	203,960	670,261	(3,253)
Books & Supplies	150,888	108,393	259,281	161,319	96,117	257,436	10,431
Service, Other Operating	305,867	199,075	504,942	305,667	195,648	501,315	(200)
Capital Outlay	-	18,862	18,862	-	18,862	18,862	-
Other Outgo	8,791	10,379	19,170	8,791	10,379	19,170	-
Direct Support/Indirect	(3,869)	3,869	-	(3,869)	3,869	-	-
Total Expenditures	2,323,699	761,759	3,085,458	2,314,101	770,928	3,085,029	(9,598)
Excess/(Deficiency)	586,571	(395,610)	190,961	582,209	(332,890)	249,319	(4,362)
Other Financing Sources/uses							
Transfers Out	(64,000)		(64,000)	(50,000)		(50,000)	14,000
Contributions	(341,095)	341,095	-	(347,896)	347,896	-	(6,801)
Total Other Sources/Uses	(405,095)	341,095	64,000	(397,896)	347,896	50,000	7,199
Net Inc/Dcr to Fund Balance	181,476	(54,515)	126,961	184,313	15,006	199,319	2,837
Beginning Balance	1,229,527	345,715	1,575,242	1,229,527	343,270	1,572,797	
Ending Balance	1,411,003	291,200	1,702,203	1,413,840	358,276	1,772,116	2,837

Multi Year Projections



2023-24

- Property taxes are budgeted with a 5% increase.
- Budget includes the REAP Grant.
- Budget does not include any Forest Reserve funding.
- EPA revenue is budgeted.
- STRS and PERS is budgeted with an increase of \$14,000
- Step and column is included.
- Added 1FTE certificated position.
- Realized savings from certificated retirements.
- Moved the TK aide and PE teacher from restricted to unrestricted.
- Transfer to fund 14-Deferred Maintenance for \$50,000.

	2023 Second Interim			2023-2024			
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance
Revenue Detail							
Community Funding	2,847,517	-	2,847,517	2,985,056		2,985,056	137,539
Federal Revenue	-	61,231	61,231	-	47,145	47,145	-
Other State Revenue	30,043	268,770	298,813	29,720	128,172	157,892	(323)
Other Local Revenue	18,750	108,037	126,787	13,775	108,036	121,811	(4,975)
Total Revenue	2,896,310	438,038	3,334,348	3,028,551	283,353	3,311,904	132,241
Expenditure Detail							
Certificated	1,049,655	145,540	1,195,195	1,108,471	112,240	1,220,711	58,816
Classified	326,237	96,553	422,790	351,940	77,850	429,790	25,703
Employee benefits	466,301	203,960	670,261	520,742	174,960	695,702	54,441
Books & Supplies	161,319	96,117	257,436	155,000	86,505	241,505	(6,319)
Service, Other Operating	305,667	195,648	501,315	308,000	184,672	492,672	2,333
Capital Outlay	-	18,862	18,862	-		-	-
Other Outgo	8,791	10,379	19,170	8,791	12,000	20,791	-
Direct Support/Indirect	(3,869)	3,869	-	(3,869)	3,869	-	-
Total Expenditures	2,314,101	770,928	3,085,029	2,449,075	652,096	3,101,171	134,974
Excess/(Deficiency)	582,209	(332,890)	249,319	579,476	(368,743)	210,733	(2,733)
Other Financing Sources/uses							
Transfers Out	(50,000)		(50,000)	(50,000)		(50,000)	-
Contributions	(347,896)	347,896	-	(353,000)	353,000	-	(5,104)
Total Other Sources/Uses	(397,896)	347,896	50,000	(403,000)	353,000	50,000	2,095
Net Inc/Dcr to Fund Balance	184,313	15,006	199,319	176,476	(15,743)	160,733	(7,837)
Beginning Balance	1,229,527	343,270	1,572,797	1,413,840	358,276	1,772,116	
Ending Balance	1,413,840	358,276	1,772,116	1,590,317	342,533	1,932,850	176,476

2024-25

- Property taxes are budgeted with a 6% increase.
- Budget includes the REAP Grant.
- Budget does not include any Forest Reserve funding.
- EPA revenue is budgeted.
- STRS and PERS is budgeted with an increase of \$10,000.
- Step and column is included.
- No changes in FTE.
- Increased budget in professional services.
- Transfer to fund 14-Deferred Maintenance for \$50,000.

	2023-2024			2024-2025			
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance
Revenue Detail							
Community Funding	2,985,056		2,985,056	3,156,106		3,156,106	171,050
Federal Revenue	-	47,145	47,145	-	47,145	47,145	-
Other State Revenue	29,720	128,172	157,892	29,720	128,172	157,892	-
Other Local Revenue	13,775	108,036	121,811	13,775	108,036	121,811	-
Total Revenue	3,028,551	283,353	3,311,904	3,199,601	283,353	3,482,954	171,050
Expenditure Detail							
Certificated	1,108,471	112,240	1,220,711	1,124,470	117,240	1,241,710	15,999
Classified	351,940	77,850	429,790	356,939	79,630	436,569	4,999
Employee benefits	520,742	174,960	695,702	527,742	177,960	705,702	7,000
Books & Supplies	155,000	86,505	241,505	159,998	80,000	239,998	4,998
Service, Other Operating	308,000	184,672	492,672	321,000	170,654	491,654	13,000
Capital Outlay	-		-	-		-	-
Other Outgo	8,791	12,000	20,791	8,791	14,000	22,791	-
Direct Support/Indirect	(3,869)	3,869	-	(3,869)	3,869	-	-
Total Expenditures	2,449,075	652,096	3,101,171	2,495,071	643,353	3,138,424	45,996
Excess/(Deficiency)	579,476	(368,743)	210,733	704,530	(360,000)	344,530	125,054
Other Financing Sources/uses							
Transfers Out	(50,000)		(50,000)	(50,000)		(50,000)	-
Contributions	(353,000)	353,000	-	(360,000)	360,000	-	(7,000)
Total Other Sources/Uses	(403,000)	353,000	50,000	(410,000)	360,000	50,000	(7,000)
Net Inc/Dcr to Fund Balance	176,476	(15,743)	160,733	294,530	-	294,530	118,054
Beginning Balance	1,413,840	358,276	1,772,116	1,590,317	342,533	1,932,850	
Ending Balance	1,590,317	342,533	1,932,850	1,884,847	342,533	2,227,380	294,530

**Local Control and Accountability Plan (LCAP)
Every Student Succeeds Act (ESSA)
Federal Addendum Template**

LEA Name

Latrobe School District

CDS Code:

09-61911

Link to the LCAP:

(optional)

www.latrobeschool.com/forms

For which ESSA programs apply to your LEA?

Choose From:

TITLE I, PART A

Improving Basic Programs Operated by
State and Local Educational Agencies

TITLE II, PART A

Supporting Effective Instruction

(note: This list only includes ESSA programs with LEA plan requirements; not all ESSA programs.)

In the following pages, ONLY complete the sections for the corresponding programs.

Instructions

The LCAP Federal Addendum is meant to supplement the LCAP to ensure that eligible LEAs have the opportunity to meet the Local Educational Agency (LEA) Plan provisions of the ESSA.

The LCAP Federal Addendum Template must be completed and submitted to the California Department of Education (CDE) to apply for ESSA funding. LEAs are encouraged to review the LCAP Federal Addendum annually with their LCAP, as ESSA funding should be considered in yearly strategic planning.

The LEA must address the Strategy and Alignment prompts provided on the following page.

Each provision for each program must be addressed, unless the provision is not applicable to the LEA.

In addressing these provisions, LEAs must provide a narrative that addresses the provision **within the LCAP Federal Addendum Template.**

Under State Priority Alignment, state priority numbers are provided to demonstrate where an ESSA provision aligns with state priorities. This is meant to assist LEAs in determining where ESSA provisions may already be addressed in the LEA's LCAP, as it demonstrates the LEA's efforts to support the state priorities.

The CDE emphasizes that **the LCAP Federal Addendum should not drive LCAP development.** ESSA funds are supplemental to state funds, just as the LCAP Federal Addendum supplements your LCAP. LEAs are encouraged to integrate their ESSA funds into their LCAP development as much as possible to promote strategic planning of all resources; however, this is not a requirement. In reviewing the LCAP Federal Addendum, staff will evaluate the LEA's responses to the ESSA plan provisions. There is no standard length for the responses. LEAs will be asked to clarify insufficient responses during the review process.

California's ESSA State Plan significantly shifts the state's approach to the utilization of federal resources in support of underserved student groups. This LCAP Federal Addendum provides LEAs with the opportunity to document their approach to maximizing the impact of federal investments in support of underserved students.

The implementation of ESSA in California presents an opportunity for LEAs to innovate with their federally-funded programs and align them with the priority goals they are realizing under the state's Local Control Funding Formula (LCFF).

LCFF provides LEAs flexibility to design programs and provide services that meet the needs of students in order to achieve readiness for college, career, and lifelong learning. The LCAP planning process supports continuous cycles of action, reflection, and improvement.

Please respond to the prompts below, and in the pages that follow, to describe the LEA's plan for making the best use of federal ESEA resources in alignment with other federal, state, and local programs as described in the LEA's LCAP.

Strategy

Explain the LEA's strategy for using federal funds to supplement and enhance local priorities or initiatives funded with state funds, as reflected in the LEA's LCAP. This shall include describing the rationale/evidence for the selected use(s) of federal funds within the context of the LEA's broader strategy reflected in the LCAP.

LCAP Goal #1: Latrobe School District will provide a relevant, rigorous, and integrated curriculum designed to engage all students and ensure that they are college and career focused upon completion of eighth grade. Staff will utilize best educational practices and multiple assessment measures to equip every student with the skills necessary to be successful in an ever-changing world. (Priority 1, Priority 2, Priority 4)

Identified Need: Not all students are reading at grade level, based on state and local assessments.

Metrics:

1. SIPPS placement and mastery tests
2. STAR Placement Accelerated Reader
3. Running Records
4. BPST
5. Johnston Spelling
6. MAP testing
7. CAASPP Assessments

Expected Measurable Outcomes: At least 90% of 3rd-8th grade students will meet or exceed standardf on the CAASPP Test.

2022 Baseline: 73.5% of students in grades 3-8 are reading at grade level.

Actions/Services: Use certificated staff and paraprofessionals to administer diagnostic testing and intensive academic support for at risk students that may include English Learners, Foster Youth and Low Income students. Assessment information will also be used to determine staff development needs and make any nececarry modifications to improve the program.

Alignment

Describe the efforts that the LEA will take to align use of federal funds with activities funded by state and local funds and, as applicable, across different federal grant programs.

Title I funds will be used to underwrite a portion of our certificated learning specialist serving identified students in TK-8th grade classrooms. These funds will support Goal #1 of our district LCAP. Supplemental funds will be used to fund a paraeducator who will be principally directed to serve students in grades TK-8, especially low-income, English learners and foster youth. We will continue to fund a 1.0 FTE teacher to reduce our class sizes, resulting in a more favorable student - teacher ratio. The addition of this position has eliminated the possibility of a combination class and allows us to provide more effective core instruction for each grade level.

Mathis, William J. (2016). Research-Based Options for Education Policymaking: The Effectiveness of Class Size Reduction. National Education Policy Center, University of Colorado. With past research and policy considerations in mind, the brief concludes “class size is an important determinant of student outcomes, and one that can be directly determined by policy.” This is especially crucial for populations which are most effected by large class sizes, such as low-income and minority students. The research brief outlines the benefits of smaller classes in terms of student achievement, graduation rates and non-cognitive skills. Mathis recommends class sizes between 15-18 (with room for variation based in subject), and argues that while class size reduction can be costly, it could prove to be the most cost-effective policy in the long run.

The district is spending Supplemental LCFF funds in the amount of \$29,346.00 to provide the services outlined above. This amount represents 1.97% of our minimum proportionality percentage.

ESSA Provisions Addressed Within the LCAP

Within the LCAP an LEA is required to describe its goals, and the specific actions to achieve those goals, for each of the LCFF state priorities. In an approvable LCAP it will be apparent from the descriptions of the goals, actions, and services how an LEA is acting to address the following ESSA provisions through the aligned LCFF state priorities and/or the state accountability system.

TITLE I, PART A

Monitoring Student Progress Towards Meeting Challenging State Academic Standards

ESSA SECTION	STATE PRIORITY ALIGNMENT
1112(b)(1) (A–D)	1, 2, 4, 7, 8 (as applicable)

Describe how the LEA will monitor students’ progress in meeting the challenging state academic standards by:

- (A) developing and implementing a well-rounded program of instruction to meet the academic needs of all students;
- (B) identifying students who may be at risk for academic failure;
- (C) providing additional educational assistance to individual students the LEA or school determines need help in meeting the challenging State academic standards; and
- (D) identifying and implementing instructional and other strategies intended to strengthen academic programs and improve school conditions for student learning.

Overuse in Discipline Practices that Remove Students from the Classroom

ESSA SECTION	STATE PRIORITY ALIGNMENT
1112(b)(11)	6 (as applicable)

Describe how the LEA will support efforts to reduce the overuse of discipline practices that remove students from the classroom, which may include identifying and supporting schools with high rates of discipline, disaggregated by each of the student groups, as defined in Section 1111(c)(2).

Career Technical and Work-based Opportunities

ESSA SECTION	STATE PRIORITY ALIGNMENT
1112(b)(12)(A–B)	2, 4, 7 (<i>as applicable</i>)

If determined appropriate by the LEA, describe how such agency will support programs that coordinate and integrate:

- (A) academic and career and technical education content through coordinated instructional strategies, that may incorporate experiential learning opportunities and promote skills attainment important to in-demand occupations or industries in the State; and
- (B) work-based learning opportunities that provide students in-depth interaction with industry professionals and, if appropriate, academic credit.

TITLE II, PART A

Title II, Part A Activities

ESSA SECTION	STATE PRIORITY ALIGNMENT
2102(b)(2)(A)	1, 2, 4 <i>(as applicable)</i>

Provide a description of the activities to be carried out by the LEA under this Section and how these activities will be aligned with challenging State academic standards.

TITLE III, PART A

Parent, Family, and Community Engagement

ESSA SECTION	STATE PRIORITY ALIGNMENT
3116(b)(3)	3, 6 (<i>as applicable</i>)

Describe how the eligible entity will promote parent, family, and community engagement in the education of English learners.

ESSA Provisions Addressed in the Consolidated Application and Reporting System

An LEA addresses the following ESSA provision as part of completing annual reporting through the Consolidated Application and Reporting System (CARS).

TITLE I, PART A

Poverty Criteria

ESSA SECTION(S)	STATE PRIORITY ALIGNMENT
1112(b)(4)	N/A

Describe the poverty criteria that will be used to select school attendance areas under Section 1113.

According to (ESSA Section 1113[a][6]), LEAs with less than 1,000 students are exempt from Section 1113(a). Latrobe School District enrollment is currently 162 students.

ESSA Provisions Not Addressed in the LCAP

For the majority of LEAs the ESSA provisions on the following pages do not align with state priorities. **Each provision for each program provided on the following pages must be addressed**, unless the provision is not applicable to the LEA. In addressing these provisions, LEAs must provide a narrative that addresses the provision **within this addendum**.

As previously stated, the CDE emphasizes that the LCAP Federal Addendum should not drive LCAP development. ESSA funds are supplemental to state funds, just as the LCAP Federal Addendum supplements your LCAP. LEAs are encouraged to integrate their ESSA funds into their LCAP development as much as possible to promote strategic planning of all resources; however, this is not a requirement. In reviewing the LCAP Federal Addendum, staff will evaluate the LEA's responses to the ESSA plan provisions. There is no standard length for the responses. LEAs will be asked to clarify insufficient responses during the review process.

TITLE I, PART A

Educator Equity

ESSA SECTION 1112(b)(2)

Describe how the LEA will identify and address, as required under State plans as described in Section 1111(g)(1)(B), any disparities that result in low-income students and minority students being taught at higher rates than other students by ineffective, inexperienced, or out-of-field teachers.

THIS ESSA PROVISION IS ADDRESSED BELOW:

All teachers in the Latrobe School District have been determined to be effective, experienced, and teaching within the field they are credentialed to teach.

Parent and Family Engagement

ESSA SECTIONS 1112(B)(3) AND 1112(B)(7)

Describe how the LEA will carry out its responsibility under Section 1111(d).

Stakeholder engagement is a high priority in the Latrobe School District. Maintaining open communication between staff members and our families is an ongoing goal. Based on data gathered from our annual parent survey, we have determined the methods of communication that parents find most helpful. Using that information, we have made adjustments to our methods of communication in order to solicit increased input on the Local Control Accountability Plan and other district initiatives.

In the process of developing the LCAP, information is gathered from stakeholder groups including parents and students. The Parent Teacher Club (PTC) meets monthly and the Site Council/Parent Advisory Committee meets approximately three times each year. In their roles as parent and teacher leaders, they review our state test scores, offer input on school climate from their own perspective, review the LCAP and assist the staff with revisions to current actions and the creation of new actions based on current needs and wants. Similarly, the students in grades 4-7 are also surveyed in the spring to determine perceived strengths and needs of the district.

Describe the strategy the LEA will use to implement effective parent and family engagement under Section 1116.

THIS ESSA PROVISION IS ADDRESSED BELOW:

The district is committed to engaging and working with our parent community to improve educational programs and services for students. To this end, we meet several times per year with our School Site Council and LCAP Parent Advisory Committee to review data and discuss educational initiatives. These teams also work alongside the district leaders to prepare school surveys for all parents. These teams then analyze the data from these surveys and work alongside district staff to develop goals and actions to address student needs.

Schoolwide Programs, Targeted Support Programs, and Programs for Neglected or Delinquent Children

ESSA SECTIONS 1112(b)(5) and 1112(b)(9)

Describe, in general, the nature of the programs to be conducted by the LEA's schools under sections 1114 and 1115 and, where appropriate, educational services outside such schools for children living in local institutions for neglected or delinquent children, and for neglected and delinquent children in community day school programs.

The Latrobe School District operates a Targeted Support Program. Title I funds are used to fund a portion of a certificated learning specialist who serves identified students in TK-8th grade classrooms. These funds will support Goal #1 of our district LCAP.

Describe how teachers and school leaders, in consultation with parents, administrators, paraprofessionals, and specialized instructional support personnel, in schools operating a targeted assistance school program under Section 1115, will identify the eligible children most in need of services under this part.

THIS ESSA PROVISION IS ADDRESSED BELOW:

School leaders, including teachers, administrators, and classified employees consult with members of the School Site Council and the Parent Advisory Committee each year to discuss eligibility criteria and the process the district will use to identify students eligible to receive targeted support using Title I funds. State standardized assessments and local benchmark measures are used to identify students most in need.

Homeless Children and Youth Services

ESSA SECTION 1112(b)(6)

Describe the services the LEA will provide homeless children and youths, including services provided with funds reserved under Section 1113(c)(3)(A), to support the enrollment, attendance, and success of homeless children and youths, in coordination with the services the LEA is providing under the McKinney-Vento Homeless Assistance Act (42 United States Code 11301 et seq.).

THIS ESSA PROVISION IS ADDRESSED BELOW:

District students identified as McKinney-Vento and offered transportation and other services. Additionally, fees may be waived for sports, yearbooks, and school pictures based on the need. Backpacks and school supplies are also available for these students.

Student Transitions

ESSA SECTIONS 1112(b)(8), 1112(b)(10), and 1112(b)(10) (A–B)

Describe, if applicable, how the LEA will support, coordinate, and integrate services provided under this part with early childhood education programs at the LEA or individual school level, including plans for the transition of participants in such programs to local elementary school programs.

NA

Describe, if applicable, how the LEA will implement strategies to facilitate effective transitions for students from middle grades to high school and from high school to postsecondary education including:

- (A) coordination with institutions of higher education, employers, and other local partners; and
- (B) increased student access to early college high school or dual or concurrent enrollment opportunities, or career counseling to identify student interests and skills.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Counselors and students from the high school district come to Miller's Hill each spring to make presentations about their particular programs. This year, three high schools scheduled time to meet with our eighth grade students: Ponderosa High School, Union Mine High School and Oak Ridge High School. Information is also provided to the high school district regarding students who may be socially or academically at risk or have IEPs or Section 504 Accommodation Plans. Transitional IEPs for each eighth grade student are held with the district IEP team and the high school special education teachers and counselors.

Additional Information Regarding Use of Funds Under this Part

ESSA SECTION 1112(b)(13) (A–B)

Provide any other information on how the LEA proposes to use funds to meet the purposes of this part, and that the LEA determines appropriate to provide, which may include how the LEA will:

- (A) assist schools in identifying and serving gifted and talented students; and
- (B) assist schools in developing effective school library programs to provide students an opportunity to develop digital literacy skills and improve academic achievement.

THIS ESSA PROVISION IS ADDRESSED BELOW:

None of our Title 1 Part A funds are used for gifted and talented or for our school libraries. Most of our Title 1 A funds are used to cover a portion of a certificated learning specialist that works with students in grades TK-8. Our libraries are also funded from our general fund without the use of Title 1 A funding. Libraries are open daily including lunch time at Miller's Hill. Students have access to the many resources available in each library during weekly classroom visits. The Miller's Hill Library has Chromebooks available for student use. Additionally, to promote digital literacy, all district students have 1:1 computing capability. Students in grades TK-1 are assigned mini iPad's. Students in grades 2-8 are assigned a Chromebook.

TITLE I, PART D

Description of Program ESSA SECTION 1423(1)

Provide a description of the program to be assisted [by Title I, Part D].

THIS ESSA PROVISION IS ADDRESSED BELOW:

NA The Latrobe School District does not receive Title I Part D funds.

Formal Agreements ESSA SECTION 1423(2)

Provide a description of formal agreements, regarding the program to be assisted, between the LEA and correctional facilities and alternative school programs serving children and youth involved with the juvenile justice system, including such facilities operated by the Secretary of the Interior and Indian tribes.

THIS ESSA PROVISION IS ADDRESSED BELOW:

NA The Latrobe School District does not receive Title I Part D funds.

Comparable Education Program ESSA SECTION 1423(3)

As appropriate, provide a description of how participating schools will coordinate with facilities working with delinquent children and youth to ensure that such children and youth are participating in an education program comparable to one operating in the local school such youth would attend.

THIS ESSA PROVISION IS ADDRESSED BELOW:

NA The Latrobe School District does not receive Title I Part D funds.

Successful Transitions ESSA SECTION 1423(4)

Provide a description of the program operated by participating schools to facilitate the successful transition of children and youth returning from correctional facilities and, as appropriate, the types of services that such schools will provide such children and youth and other at-risk children and youth.

THIS ESSA PROVISION IS ADDRESSED BELOW:

NA The Latrobe School District does not receive Title I Part D funds.

Educational Needs ESSA SECTION 1423(5)

Provide a description of the characteristics (including learning difficulties, substance abuse problems, and other special needs) of the children and youth who will be returning from correctional facilities and, as appropriate, other at-risk children and youth expected to be served by the program, and a description of how the school will coordinate existing educational programs to meet the unique educational needs of such children and youth.

THIS ESSA PROVISION IS ADDRESSED BELOW:

NA The Latrobe School District does not receive Title I Part D funds.

Social, Health, and Other Services

ESSA SECTION 1423(6)

As appropriate, provide a description of how schools will coordinate with existing social, health, and other services to meet the needs of students returning from correctional facilities, at-risk children or youth, and other participating children or youth, including prenatal health care and nutrition services related to the health of the parent and the child or youth, parenting and child development classes, child care, targeted reentry and outreach programs, referrals to community resources, and scheduling flexibility.

THIS ESSA PROVISION IS ADDRESSED BELOW:

NA The Latrobe School District does not receive Title I Part D funds.

Postsecondary and Workforce Partnerships

ESSA SECTION 1423(7)

As appropriate, provide a description of any partnerships with institutions of higher education or local businesses to facilitate postsecondary and workforce success for children and youth returning from correctional facilities, such as through participation in credit-bearing coursework while in secondary school, enrollment in postsecondary education, participation in career and technical education programming, and mentoring services for participating students.

THIS ESSA PROVISION IS ADDRESSED BELOW:

NA The Latrobe School District does not receive Title I Part D funds.

Parent and Family Involvement

ESSA SECTION 1423(8)

Provide a description of formal agreements, regarding the program to be assisted, between the

- (A) LEA; and
- (B) correctional facilities and alternative school programs serving children and youth involved with the juvenile justice system, including such facilities operated by the Secretary of the Interior and Indian tribes.

THIS ESSA PROVISION IS ADDRESSED BELOW:

NA The Latrobe School District does not receive Title I Part D funds.

Program Coordination

ESSA SECTION 1423(9–10)

Provide a description of how the program under this subpart will be coordinated with other Federal, State, and local programs, such as programs under title I of the Workforce Innovation and Opportunity Act and career and technical education programs serving at-risk children and youth.

Include how the program will be coordinated with programs operated under the Juvenile Justice and Delinquency Prevention Act of 1974 and other comparable programs, if applicable.

THIS ESSA PROVISION IS ADDRESSED BELOW:

NA The Latrobe School District does not receive Title I Part D funds.

Probation Officer Coordination

ESSA SECTION 1423(11)

As appropriate, provide a description of how schools will work with probation officers to assist in meeting the needs of children and youth returning from correctional facilities.

THIS ESSA PROVISION IS ADDRESSED BELOW:

NA The Latrobe School District does not receive Title I Part D funds.

Individualized Education Program Awareness

ESSA SECTION 1423(12)

Provide a description of the efforts participating schools will make to ensure correctional facilities working with children and youth are aware of a child's or youth's existing individualized education program.

THIS ESSA PROVISION IS ADDRESSED BELOW:

NA The Latrobe School District does not receive Title I Part D funds.

Alternative Placements

ESSA SECTIONS 1423(13)

As appropriate, provide a description of the steps participating schools will take to find alternative placements for children and youth interested in continuing their education but unable to participate in a traditional public school program.

THIS ESSA PROVISION IS ADDRESSED BELOW:

NA The Latrobe School District does not receive Title I Part D funds.

TITLE II, PART A

Professional Growth and Improvement

ESSA SECTION 2102(b)(2)(B)

Provide a description of the LEA's systems of professional growth and improvement, such as induction for teachers, principals, or other school leaders and opportunities for building the capacity of teachers and opportunities to develop meaningful teacher leadership.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Two-year induction program for new teachers.
Two-year mentor program for new administrators.
Professional Development opportunities for certificated staff members.

Prioritizing Funding

ESSA SECTION 2102(b)(2)(C)

Provide a description of how the LEA will prioritize funds to schools served by the agency that are implementing comprehensive support and improvement activities and targeted support and improvement activities under Section 1111(d) and have the highest percentage of children counted under Section 1124(c).

THIS ESSA PROVISION IS ADDRESSED BELOW:

The Latrobe School district has 162 students in two schools. Targeted support is used with students at both schools based on need.

Data and Ongoing Consultation to Support Continuous Improvement

ESSA SECTION 2102(b)(2)(D)

Provide a description of how the LEA will use data and ongoing consultation described in Section 2102(b)(3) to continually update and improve activities supported under this part.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Monthly minimum days are used to share student data from the following sources: Measures of Academic Progress (NWEA MAP), CAASPP scores, local assessment measures, STAR Placements tests and Accelerated Reading progress, Systematic Instruction in Phonological Awareness, Phonics, and Sight Words (SIPPS). Decisions are made across grade levels for leveled instruction at the student's present level. Intervention classes are formed based on student need.

TITLE III, PART A

Title III Professional Development

ESSA SECTION 3115(c)(2)

Describe how the eligible entity will provide effective professional development to classroom teachers, principals and other school leaders, administrators, and other school or community-based organizational personnel.

THIS ESSA PROVISION IS ADDRESSED BELOW:

The district works with teacher leaders, county office personnel, and other agencies to coordinate and deliver professional development designed to improve designated and integrated English language instruction. Teachers and paraeducators alike are included in these training opportunities.

Enhanced Instructional Opportunities

ESSA SECTIONS 3115(e)(1) and 3116

Describe how the eligible entity will provide enhanced instructional opportunities for immigrant children and youth.

THIS ESSA PROVISION IS ADDRESSED BELOW:

The Latrobe School District provides before and after school tutoring services for all students, including English learners, who need academic remediation or targeted support. English learners are also provided with enhanced instructional opportunities, educational programs, and translation services are provided to immigrant youth and their families.

Title III Programs and Activities

ESSA SECTIONS 3116(b)(1)

Describe the effective programs and activities, including language instruction educational programs, proposed to be developed, implemented, and administered under the subgrant that will help English learners increase their English language proficiency and meet the challenging State academic standards.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Our staff is committed to employing more effective designated and integrated English language development strategies (see professional development section above). Furthermore, translation tools and services will be used to better connect and support English learners and their families.

English Proficiency and Academic Achievement

ESSA SECTIONS 3116(b)(2)(A-B)

Describe how the eligible entity will ensure that elementary schools and secondary schools receiving funds under Subpart 1 assist English learners in:

- (C) achieving English proficiency based on the State's English language proficiency assessment under Section 1111(b)(2)(G), consistent with the State's long-term goals, as described in Section 1111(c)(4)(A)(ii); and
- (D) meeting the challenging State academic standards.

THIS ESSA PROVISION IS ADDRESSED BELOW:

As mentioned above, our staff is committed to developing improved instructional skills related to designated and integrated English language development strategies (see professional development section above). Furthermore, translation tools and services will be used to better connect and support English learners and their families. We believe that these efforts will improve English proficiency based on the ELPAC assessment and help all students meet the challenging California state standards.

TITLE IV, PART A

Title IV, Part A Activities and Programs

ESSA SECTION 4106(e)(1)

Describe the activities and programming that the LEA, or consortium of such agencies, will carry out under Subpart 1, including a description of:

- (A) any partnership with an institution of higher education, business, nonprofit organization, community-based organization, or other public or private entity with a demonstrated record of success in implementing activities under this subpart;
- (B) if applicable, how funds will be used for activities related to supporting well-rounded education under Section 4107;
- (C) if applicable, how funds will be used for activities related to supporting safe and healthy students under Section 4108;
- (D) if applicable, how funds will be used for activities related to supporting the effective use of technology in schools under Section 4109; and
- (E) the program objectives and intended outcomes for activities under Subpart 1, and how the LEA, or consortium of such agencies, will periodically evaluate the effectiveness of the activities carried out under this section based on such objectives and outcomes.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Intel - PC Pals work with our fifth grade students. Students meet their Pals at an initial meeting at the beginning of the school year. Students email back and forth with their Pals during the school year, usually weekly. The culmination of the program is a field trip to Intel. Students learn to communicate in a professional way and engage in back and forth dialogue with their Pal. Funds will be used to pay for the field trip and maintain computers.

Chromebooks - The Latrobe School District has provided one to one technology for all of our students, grades TK- 8 since 2013. With the help of our Parent Teacher Club, funds are raised specifically designated for technology help us maintain our computers and replace them as necessary. Given the life expectancy of a Chromebook standing at 5 -6 years, the funds that we receive are crucial to maintain operational machines for our students and teachers.



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

March 13, 2023

Governing Board and Management
Latrobe School District
7900 South Shingle Road
Shingle Springs, CA 95682

We are pleased to confirm our understanding of the services we are to provide Latrobe School District for the fiscal year ending June 30, 2023.

Audit Scope

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Latrobe School District as of and for the fiscal year ending June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Latrobe School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Latrobe School District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion & Analysis
2. Budgetary Comparison Schedule
3. Schedules of District's Proportionate Share of Net Pension Liability
4. Schedules of District Contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Latrobe School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1. Schedule of expenditures of federal awards (if Uniform Guidance applies*).
2. Other schedules and/or information as required by the State Controller's Office.

**A Federal Single Audit under Uniform Guidance is applicable in any year that Latrobe School District expends more than \$750,000 in Federal funds.*

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7.F.

Audit Objectives

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), if applicable.
- An opinion (or disclaimer of opinion) on the District's compliance with the types of compliance requirements described in the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810.

Auditor's Responsibilities

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance (if applicable), and the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance (if applicable), and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the school district or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention.

We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the school district's ability to continue as a going concern for a reasonable period of time.

Audit Procedures – Internal Controls

We will obtain an understanding of the school district and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance (if applicable), we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Latrobe School District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

When applicable, the Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of Latrobe School District 's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Latrobe School District 's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Latrobe School District in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance (if applicable); (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the school district involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the school district received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the school district complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, when required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance (if applicable). You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance (if applicable); (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance (if applicable); (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Reporting

We will issue written reports upon completion of our audit. Our reports will be addressed to the Governing Board of Latrobe School District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. If issued, the Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Christy White, Inc, will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

Audit Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide an electronic and up to ten copies of our reports to the school district; however, management is responsible for distribution of the reports and the financial statements. We will file the report with the Office of the State Controller, California Department of Education, and the El Dorado County Office of Education by the published deadline. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

By your signature below, you acknowledge the audit documentation for this engagement is the property of Christy White, Inc and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Office of the State Controller or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Christy White, Inc personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the Office of the State Controller. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. Christy White, Inc does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies. Christy White, Inc does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

We expect to begin our audit as soon as possible and to issue our reports by the published deadline. The maximum annual fee for auditing services under the terms of this agreement shall not exceed the following agreed upon amounts:

	<u>2022-23</u>
Annual Audit Fees	\$ 13,000

**If a Federal Single Audit under OMB Uniform Guidance (UG) becomes applicable during any given year, an additional \$3,500 will be added to the annual audit fee. A Federal Single Audit under OMB UG is applicable in any given year that the District expends more than \$750,000 in Federal funds.*

The maximum annual fee for auditing services shall not exceed the above amounts, with the exception that any auditing services provided for (1) significant changes in District audit requirements as stated in *Government Auditing Standards* or the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the Education Audit Appeals Panel, or (2) any changes in the number of funds or accounts maintained by the Latrobe School District during the period under this agreement, shall be in addition to the above maximum fee.

Our invoices for these fees will be rendered upon completion of fieldwork as follows: 25% of contract upon completion of site testing and/or planning, 25% of contract upon completion of interim testing and 50% of contract upon completion of year end fieldwork and are payable on presentation. In accordance with Education Code Section 14505 as amended, ten percent (10%) of the audit fee shall be withheld pending certification of the audit report by the Office of the State Controller and fifty percent (50%) of the audit fee shall be withheld for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to the reporting provisions of the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation under Rules for Professional Accounting and Related Services Disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

This audit contract is null and void if the firm is declared ineligible to audit K-12 school districts pursuant to subdivision (c) of Education Code Section 41020.5. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Professional standards require us to be independent with respect to the company. Any discussions with our personnel regarding employment could pose a threat to our independence. Therefore, you agree to inform the engagement partner before having any such discussions.

In accordance with *Government Auditing Standards*, upon request, we will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract.

Christy White, Inc has a non-licensee owner who may provide client services in your contract under the supervision of licensed owner.

We appreciate the opportunity to be of service to the Latrobe School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Michael Ash, CPA
Partner
Christy White, Inc

RESPONSE:

This letter correctly sets forth the understanding of Latrobe School District.

Jen Fusano
Jen Fusano (Mar 13, 2023 13:48 PDT)

Signature

CBO

Title

Mar 13, 2023

Date






Christy White, Inc Engagement Letter: Latrobe School District 2023

Final Audit Report

2023-03-13

Created:	2023-03-13
By:	Carrie Ash (cash@christywhite.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAqM3q6wpYA8fiQM4NwQ1WmTbNTYfZ4hiM

"Christy White, Inc Engagement Letter: Latrobe School District 2023" History

-  Document created by Carrie Ash (cash@christywhite.com)
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Signature Date: 2023-03-13 - 8:48:03 PM GMT - Time Source: server- IP address: 209.129.217.253
-  Agreement completed.
2023-03-13 - 8:48:03 PM GMT

RECEIVED JAN 12 2023



Proposal for
Audit Services:
El Dorado County
School Districts

Placerville, California

For the fiscal years ending June 30, 2023
through June 30, 2025

Submitted on January 10, 2023

By: Michael D. Ash, CPA
619-270-8222
mash@christywhite.com

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Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

January 10, 2023

Auditor Selection Committee
El Dorado County School Districts
6767 Green Valley Road
Placerville, CA 95667

Dear Committee Members,

Christy White, Inc. (CW) is pleased to respond to El Dorado County School Office of Education's (EDCOE) request for Annual Financial Statement Audits for El Dorado County School Districts for the fiscal years ending June 30, 2023 through June 30, 2025.

We **specialize in auditing California school districts for over 20 years**, including Kern High School District (40,000 pupils), Garden Grove USD (50,000 pupils), and Alhambra USD (16,500 pupils). In 2018-19, we were providing services to over 160 Local Educational Agencies (LEA's). In addition to K-12 districts, we audit charter schools, Prop. 39 bonds and Prop. 51 state facilities grants, plus, should the need arise, we perform fraud and forensic audits.

As a leader in the K-12 industry, we provide K-12 audit focused staff training that is unmatched by other firms. We assure you that every Christy White team member will be trained and able to handle your audit efficiently and effectively. Moreover, we provide **free advice on accounting and audit related issues** to our clients.

Our firm implemented a **"virtual office" setting** several years preceding the pandemic. With our technology, we are fully capable of conducting a remote audit by providing audit-related items via our secured online portal (Suralink). Your CW audit manager will help set up you and your staff. The portal is very user-friendly and secure.

CW leads the K-12 audit profession by active participation on the State Controller's *Audit Guide Task Force*, annually presenting to school district audit professionals at CalCPA's *School District Conference*, teaching new CBO's at CASBO and ACSA academies, and speaking before county offices and districts on implementation know-how for new GASB standards.

Founding partner, Christy White, has over 35 years of school audit and consulting experience and is joined by Partners Heather Daud Rubio, Michael Ash, John Whitehouse, Marcy Kearney, and Kyle Montgomery, plus multiple licensed director-level managers, and experienced in-charges auditors and staff. Our team is committed to meeting all requirements and timelines for the successful completion of the engagement.

After reading through our proposal, should you have any questions, please feel free to contact me at 619-270-8222. I would be happy to meet with you, the auditor selection committee, and the Governing Board.

Sincerely,

Michael D. Ash, CPA
Partner

348 Olive Street
San Diego, CA
92103

O: 619-270-8222
F: 619-260-9085
christywhite.com

PROFILE OF CHRISTY WHITE, INC.

NAME OF FIRM AND CONTACT INFORMATION

Legal Name: Christy White, Inc. (dba Christy White Associates, Inc.)
Business Address: 348 Olive Street, San Diego, CA 92103
Telephone Number: 619-270-8222
Fax Number: 619-260-9085
Email Address: mash@christywhite.com
Web Address: www.christywhite.com

CHRISTY WHITE, INC. SHAREHOLDERS: Christy White Inc., is jointly owned by Christy White, Michael Ash, and Heather Daud Rubio.

BACKGROUND AND RANGE OF ACTIVITIES OF CHRISTY WHITE, INC.

Christy White, Inc. (CW), a professional Accountancy corporation, is the 2nd largest CPA firm in the number of Local Educational Agencies (LEAs) audited annually. We are San Diego based with offices throughout the State. We provide a wide range of K-12 audit and consulting services, including financial and bond auditing; internal audit risk assessments; and, free consultation on GASB implementations.



OFFICES

Mendocino, CA
Sacramento, CA
San Francisco, CA
Fresno, CA
Los Angeles, CA

CORPORATE OFFICE

348 Olive Street
San Diego, CA
92103
T: 619-270-8222
F: 619-260-9085

CW is a member of the Private Companies Practice Section (PCPS) and Government Quality Control Center (GQCC) of the American Institute of CPAs, which requires an independent peer review every three years. Christy White, Inc. We received the best result of "Pass" in our most recent review.

We are members of the American Institute of CPAs (AICPA) and the California Society of CPAs. Also, we are association members with the California Association of School Business Officials, the Government Financial Officers' Association, and the Certified Fraud Examiner's Association. CW is also an active participant in the development of the annual K-12 audit guide and dialogues regularly with State agencies on audit issues that affect our clients.

STATEMENT OF INDEPENDENCE

Christy White, Inc. meets the independence requirements of *Government Auditing Standards* and the State's *K-12 Audit Guide*. We have no financial, community, or personal ties to El Dorado County School Districts, its board members, administrators or staff.

PROFILE OF CHRISTY WHITE, INC., CONT'D

BACKGROUND AND RANGE OF ACTIVITIES OF CHRISTY WHITE, INC.

FIRM HISTORY, SERVICES, AND SIZE

Christy White, Inc. was incorporated in 2010, succeeding Nigro Nigro & White (NNW) as the AICPA designated successor firm, (Christy White was a founding partner NNW in 1999). Our firm has grown steadily over the past 20 years and now has 35 professionals, including eight CPAs.

We offer services exclusively to local educational agencies (LEAs), including school districts and charter schools. It's our full specialization in LEAs that makes us unique among CPA firms and provides added value to our clients. As your educational audit specialist, CW audits over 140 school districts, 10 county offices of education, 90 Proposition 39 bonds, and over 65 charter schools. Our audit clients range in size from large school districts to mid-size and small entities. We also prepare the annual tax Forms 990/199 for our nonprofit charter school clients. Our consulting capabilities include helping our clients with:

ASB Training	Forensic/Fraud Audits
Attendance Accounting	School District Organization
GASB and Compliance Implementation	Charter School Back Office
Efficiency Studies	Financial Reporting

ORGANIZATIONAL STRUCTURE

Firm representatives from each of our organizational levels comprise our proposed audit team. We will not joint venture with another firm on this engagement. And, Christy White, Inc. is financially stable. We have no long-term debt and have remained fiscally stable throughout our 20-year history.



PROFILE OF CHRISTY WHITE, INC., CONT'D

EXPERIENCE AUDITING COMPUTERIZED SYSTEMS

All of CW's partners and staff have experience in computerized financial systems. As part of every audit, CW evaluates the internal controls over key financial cycles and includes computer control procedures. We work with clients on conversion issues and have worked on a variety of systems. As an example, Michael Ash and Sarah Palafox audit the Napa County Office of Education and 4 school districts in Napa County. The County Office of Education has chosen to give us read-only access to the Digital Schools general ledger software. Because of this access, we are able to conduct the audit remotely and run general ledger reports and pull supporting documentation for items selected for testing. This makes the audits run more efficiently and greatly reduces the stress on client staff.

Our partners are also experienced using state software, including SACS software. We have consulted with school districts in the use of SACS software for the preparation of GASB 34 conversion entries and reports.

The audit software we use is ProSystems FX, a paperless audit software that all audit staff are trained on and use for each engagement.

CONDUCT OF THE AUDIT IN ACCORDANCE WITH APPLICABLE LAWS, REGULATIONS, AND STANDARDS

The scope of auditing services provided includes the **Annual Financial Statements** of El Dorado County School Districts, a Single Audit under OMB Uniform Grant Guidance, and Compliance with State Audit Requirements for the fiscal years ending June 30, 2023 through June 30, 2025. Our firm follows the following laws, regulations, and standards:

- Education Code Section 41020
- Standards and Procedures for Audits of California K-12 Local Educational Agencies
- Uniform Guidance for Federal Single Audits
- Government Code, Public Contract Code, Education Code and Title V Regulations (for conducting state compliance audit testing)

CW'S QUALITY CONTROL SYSTEM

Our quality control systems include policies and procedures in areas such as leadership, ethical requirements, acceptable of new clients, personnel management, engagement performance, monitoring, and communication. We actively monitor compliance with our quality control document through timely review of work papers, training on new standards, consultation on complex areas, and sound human resources practices. CW has received the highest level of assurance from our peer reviewer, which is "Pass." Attached is our most recent quality control report.

CHRISTY WHITE’S STAFFING AND QUALIFICATIONS

PARTNER AND MANAGER WITH LEAD RESPONSIBILITY: The Lead Engagement Partner will be Michael D. Ash, CPA. The Lead Manager will be Hugo Luna. The qualifications for the assigned audit team members are provided as follows.

STAFF QUALIFICATIONS

The firm partners and staff of Christy White, Inc. (CW) bring an extensive background of audit and consulting experience to CW clients. We have audited local educational agencies (LEAs) throughout California and are familiar with the unique issues relative to school finance, in particular: budgetary constraints, construction accounting, new state program issues, attendance accounting, state funding models, and cash flow management. The team will include:

Christy White, Inc. Personnel Assigned	
Name	Classification
Michael D. Ash, CPA	Lead Engagement Partner
Christy White Brook, CPA, CFE	Concurring Partner
Sarah Palafox	Senior Audit Director
Hugo Luna	In-charge Supervisor
Robert Contreras	Experienced Staff
Kevin Costa	Experienced Staff

BRIEF RESUMES OF CHRISTY WHITE, INC.’S ASSIGNED AUDIT TEAM

Biographies of all staff members assigned to your audit are shown below, detailed resumes for key personnel are included in the appendices.



Partner, Michael Ash, CPA, has enjoyed working with clients on auditing and consulting engagements for over twenty years. He has traveled the world auditing with an international CPA firm and a large real estate company; and, now for the past twelve years crisscrosses California making school district audit clients his number one priority. Michael provides audit and financial consulting in the areas of financial statement audits, compliance and single audits, and internal control reviews. He serves as Christy White, Inc.’s Quality

Control partner to ensure each engagement is performed and completed at the highest level of quality.

“While a significant focus of external auditing is to give an independent opinion on the fair presentation of the financial statements, I also really enjoy the people aspect of our business. I love to assist my clients with the issues that they are facing and provide solutions that help improve processes within their school district.”

An alumnus of the University of New Mexico, Michael is an active participant in the California Society of CPA’s *School Districts Conference*, serving on the planning committee, acting as co-chair and presenting. When not traveling to Northern California for work, Michael enjoys spending time in San Diego with his wife and daughter. Michael is an avid sports fan.

CHRISTY WHITE'S STAFFING AND QUALIFICATIONS, CONT'D

BRIEF RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM, CONT'D



President, Christy White, CPA, CFE has served hundreds of school districts and charter schools as an auditor, school finance consultant, professional author and trainer.

"Auditing isn't just about verifying the accuracy of the books, it's about understanding my client's educational organization and providing added value service. With great pleasure, I have traveled throughout California and work side-by-side with school business leaders for over 35 years. I love listening and collaborating with my clients on workable solutions to their challenges."

Christy provides audit and financial consulting in areas of organizational structure, internal controls, school district reorganization, attendance accounting, forensic and fraud audits; in addition to developing and conducting six workshop series throughout the State. Christy received a Best Volunteer Trainer award from the California Society of CPA's Education Foundation. When not on the audit trail or flying off on a consulting engagement, Christy enjoys time with her husband, daughter, and their very large poodle, Oliver. She loves to travel, music, live theatre and, youth-oriented community service projects through the Rotary Club of San Diego.



Senior Audit Director, Sarah Palafox pioneered our Northern California office in the summer of 2012, building the number of clients and adding professional staff steadily ever since then. A San Diego native, Sarah has enjoyed putting roots down in the San Francisco Bay Area and growing Christy White's presence in the region. Sarah specializes in school district and not-for-profit auditing. She is a favorite among our clients due to her warm personality and substantial expertise in LEA audit and accounting.

In addition to auditing, Sarah enjoys presenting and providing trainings both within the firm and to our clients. Need staff training in ASBs, attendance accounting, or governmental GAAP? Sarah is a terrific presenter and loves to share her knowledge. She has also trained prospective Chief Business Officials in the Association of California School Administrators (ACSA) certificate program, teaching governmental accounting topics.

Sarah holds a bachelor's degree in Business Administration and a minor in Dance from California State University San Marcos. Outside of work hours, she enjoys spending time with her husband, son, and two pups exploring beautiful Sonoma County.



Supervisor, Hugo Luna knows school district business from both sides of the desk. He's an experienced business manager from a Merced County school district and now is an auditor with Christy White. Hugo enjoyed working as a Business Manager for seven years, where he performed budget and fiscal services while holding oversight over all other business departments including accounts payable, payroll, and ASB. Ask Hugo to lead your next ASB workshop; he's provided training for CASBO and school districts.

Hugo graduated from the University of California, Davis with a double major in Economics and International Relations. He also earned an M.S. in Accountancy from California State University, Sacramento. Additionally, Hugo has a CBO certification through CASBO and is currently a CPA candidate.

When he's not working, Hugo enjoys spending time with his wife and son. His interests include coaching, playing, and watching sports. Hugo also enjoys getting to know new places and trying out new cuisines.

CHRISTY WHITE'S STAFFING AND QUALIFICATIONS, CONT'D

RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM, CONT'D

Staff Accountant, Robert Contreras graduated from San Francisco State University in December 2021 with a Bachelor of Science in Business Administration: Concentration in Accounting. Robert has assisted with numerous audit services in the Northern California Area. At Christy White, Robert has gained significant experience auditing state compliance and preparing financial statements for K-12 Local Education Agencies, County Offices of Education, Charter Schools, and First 5 California. Robert is known for being self-motivated with a strong desire to remain at the forefront of the newest and most efficient ways to make sure compliance in our education system is consistently met.

During his time off from work, Robert enjoys exploring the Bay Area and all it has to offer. Robert is a foodie; he often tries exciting new restaurants and always knows the best spots to eat and drink. He often travels with his partner and two dogs, Scout and Atticus.

Staff Accountant, Kevin Costa Graduated in December 2019 from California State University Chico with a bachelor's degree in accounting. Kevin provides audit services regarding internal controls, attendance accounting, state compliance, and financial statement preparation to Christy White clients locating from Orange County to the north of Sacramento. Kevin is furthering his local educational agency specialization with Christy White working a wide array of audit clients, both small and large!

While Kevin isn't busy working, he enjoys going to the climbing gym and spending time with his family, friends, and dog. He enjoys concerts, reading, and spending time outdoors.

STAFF TRAINING PROGRAMS

CW's program of staff development includes two full weeks of focused in-house training in the audit of school districts. We also provide opportunities to staff to attend professional training provided by outside providers, such as School Services of California, the California Society of CPAs, and CASBO. A sampling of training programs our staff have attended within the last year include:

Sampling of Recent Training Courses Taken by Staff	Training Provider Organizations
<ul style="list-style-type: none"> • Annual Government Finance Officers Conference • Annual CASBO Conference • January, May and Summer Budget Conferences • School District Conference • Fraud Auditing • Charter School Fiscal Management 	<ul style="list-style-type: none"> • Governmental Finance Officers Association • CASBO • School Services of California, Inc. • California Society of CPAs • Association of Certified Fraud Examiners • Fiscal Crisis Management & Assistance Team (FCMAT)

REFERENCES

LIST OF CALIFORNIA SCHOOL DISTRICT AUDITS

CW practices a high standard of auditing and consulting services for Local Education Agencies, including K-12 school districts, charter schools and county offices of education. Below is a sampling of our clients within the last three years:

District Clients

Acalanes Union High School District	Howell Mountain Elementary School District	Paso Robles Joint Unified School District
Acion-Aguia Dulce Unified School District	Jefferson Elementary School District	Penn Valley Union Elementary School District
Alameda Unified School District	Kelseyville Unified School District	Piner-Olivet Union School District
Albany Unified School District	Kern High School District	Pittsburg Unified School District
Alhambra Unified School District	Kernville Union School District	Plaza School District
Allensworth Elementary School District	Knight's Ferry Elementary School District	Pleasant Ridge Union Elementary School District
Anaheim Elementary School District	Knight'sen School District	Point Arena Schools District
Bangor Union Elementary School District	Konocti Unified School District	Pope Valley Union Elementary
Banta Elementary School District	La Mesa-Spring Valley School District	Potter Valley Community Unified School District
Barstow Unified School District	Lafayette School District	Princeton Joint Unified School District
Bellevue Union School District	Lake Elementary School District	Redondo Beach Unified School District
Beverly Hills Unified School District	Lammersville Unified School District	Reeds Creek Elementary School District
Biggs Unified School District	Lancaster School District	Richfield Elementary School District
Black Oak Mine Unified School District	Laytonville Unified School District	Rincon Valley Union School District
Bradley Union Elementary School District	Leggett Valley Unified School District	Roberts Ferry Union School District
Buena Park Elementary School District	Lemon Grove School District	Rockford Elementary School District
Byron Union School District	Lennox Elementary School District	Round Valley Unified School District
Cajon Valley Union School District	Liberty Union High School District	Saddleback Valley Unified School District
Calistoga Joint Unified School District	Linden Unified School District	San Antonio Union School District
Capay Joint Union Elementary School District	Live Oak Unified School District	San Ardo Union Elementary School District
Carlsbad Unified School District	Loma Prieta Joint Union School District	San Marcos Unified School District
Carpinteria Unified School District	Los Molinos Unified School District	San Paequal Union School District
Charter Oak Unified School District	Lucerne Elementary School District	Santa Clara Valley School Food Services Agency
Chicago Park Elementary School District	Magnolia School District	Santa Maria Joint Union High School District
Cinnabar Elementary School District	Magnolia Union Elementary School District	Santa Monica-Malibu Unified District Audit
Clear Creek Elementary School District	Manchester Union Elementary School District	Saratoga Union School District
Cold Spring School District	Martinez Unified School District	Sausalito Marin City School District
Colton Joint Unified School District	Marysville Joint Unified School District	Scotts Valley Unified School District
Compton Unified School District	Meadows Union Elementary School District	Sebastopol Union Elementary School District
Cornning Union Elementary School District	Mendocino Unified School District	Sequoia Union Elementary School District
Delhi Unified School District	Middletown Unified School District	Shoreline Unified School District
Dinuba Unified School District	Miller Creek School District	Solana Beach School District
Dunham Elementary School District	Monrovia Unified School District	Solohid Unified School District
East Nicolaus Joint Union High School District	Montebello Unified School District	South Bay Union School District
East Whittier City School District	Monterey Peninsula Unified School District	South Monterey County Joint Union High School District
Eastside Union School District	Moraga School District	South Pasadena Unified School District
El Monte Union High School District	Mountain View Whisman School District	Springville Union Elementary School District
El Segundo Unified School District	Mt. Baldy Joint School District	St. Helena Unified School District
Elkins Elementary School District	Needles Unified School District	Stony Creek Joint Unified School District
Encinitas Union Elementary School District	Nevada City Elementary School District	Strathmore Union Elementary School District
Escalon Unified School District	Novada Joint Union High School District	Sundale Union Elementary School District
Escanedo Union High School District	New Hope Elementary	Sunnyside Union Elementary School District
Flournoy Union Elementary School District	New Jerusalem Elementary School District	Sylvan Union School District
Fort Bragg Unified School District	Newark Unified School District	Tamalpais Union High
Fowler Unified School District	Novato Unified School District	Tehachapi Unified School District
Galt Joint Union Elementary School District	Oak Park Unified School District	Twin Ridges Elementary School District
Garden Grove Unified School District	Oak View Union Elementary School District	Two Rock Union School District
Geyserville Unified School District	Oakland Unified School District	Union Hill Elementary School District
Glendora Unified School District	Oakley Union Elementary School District	Valley Center-Pauma Unified School District
Gold Trail Union School District	Oakley Union School District	Walnut Creek Elementary School District
Gonzales Unified School District	Oceanside Unified School District	Waterford Unified School District
Grass Valley Elementary School District	Orange Unified School District	West Contra Costa Unified School District
Gratton Elementary School District	Orinda Union School District	West Sonoma County Joint Union High School District
Greenfield Union School District	Orland Unified School District	Willits Unified School District
Grossmont Union High School District	Oro Grande School District	Willows Unified School District
Gustine Unified School District	Oroville Union High School	Wilton Union School District
Hamilton Unified School District	Outside Creek Elementary School District	Windsor Unified School District
Hayward Unified School District	Palermo Union School District	Wiseburn Unified School District
Hopu Elementary School District	Palo Alto Unified School District	Woodlake Unified School District
Hot Springs School District	Palos Verdes Peninsula Unified School District	Wright Elementary School District

REFERENCES, CONT'D

OTHER GOVERNMENTAL AGENCY AUDITS

In addition to K-12 audits, CW conducts audits of Proposition 39 bonds, Proposition 51 State School Facilities Grants, and Joint Powers Authorities. We also audit over 50 nonprofit charter audits annually. Below is a sampling of our other governmental agency audits. All of these audits were conducted within the last three years by our offices in Los Angeles, San Diego, and the San Francisco Bay Area.

County Office of Education Clients

Contra Costa County Office Of Education
Glenn County Office of Education
Lake County Office Of Education

Marin County Office of Education
Mendocino County Office of Education
Napa County Office of Education
Nevada County Superintendent of Schools

San Diego County Office of Education
San Joaquin County Office of Education
Tulare County Office of Education

Bond Audit Clients

Albany Unified School District - Measure B Bond
Albany Unified School District - Measure E Bond
Albany Unified School District - Measure S Bond
Alhambra Unified School District - Measure AE Bond
Alhambra Unified School District - Measure HS Bond
Barstow Unified School District - Measure F Bond
Bellevue Union Elementary School District - Measure D Bond
Bellevue Union Elementary School District - Measure J Bond
Bollinger Union Elementary School District - Measure C Bond
Buena Park Elementary School District - Measure B Bond
Cajon Valley Union School District - Measure EE & Prop C
Calistoga Joint Unified School District - Measure A Bond
Carlsbad Unified School District - Measure HH
Carlsbad Unified School District - Prop P
Carpinteria Unified School District - Measure U Bond
Cinnabar Elementary School District - Measure J Bond
Colton Joint Unified School District - Measure B & G Bonds
Compton Unified School District - Measure S Bond
Culver City USD Measure CC
Delhi Unified School District - Measure E Bond
Delhi Unified School District - Measure W Bond
Dinuba Unified School District - Measure T Bond
East Nicolaus Joint Union High School District - Bond
East Whittier City School District - Measure R Bond
East Whittier City School District - Measure Z Bond
El Segundo - Measure ES
Escalante Unified School District - 2012 Bond
Gall Joint Union Elementary School District - Bond
Garden Grove Unified School District - Measure A Bond
Garden Grove Unified School District - Measure P Bond
Geyserville Unified School District - Bond
Grass Valley Elementary School District - Bond
Grossmont Union High School District - Measure BB Bonds
Grossmont Union High School District - Prop U Bonds

Grossmont Union High School District - SD Facilities 1
Gustine Unified School District - Measure P Bond
Hayward Unified School District - Measure H
Hayward Unified School District - Measure I
Hayward Unified School District - Measure L
Hope School District - Bond
Jefferson School District - Bond
Kelseyville Unified School District - Measure U Bond
Kern High School District - Measure K Bond
Kern High School District - Measure N Bond
Kernville Union School District - Measure D/E Bond
Knocott Unified School District - Measure Y Bond
La Mesa-Spring Valley School District - Measure V Bond
Lafayette School District - Bond
Lammersville School District - Measure L
Laytonville Unified School District - Measure Q Bond
Leadership Public Schools - Measure G1 AUP
Lemon Grove School District - Bond
Loma Prieta Joint Union School District - Measure R
Marbrez Unified School District - Measure K Bond
Marinez Unified School District - Measure R Bond
Marysville Unified School District - Measure P Bond
Mendocino Unified School District - Measure H
Middletown Unified School District - Measure H
Miller Creek School District - Measure C Bond
Montebello Unified School District - Measure EE Bond
Montebello Unified School District - Measure GS Bond
Montebello Unified School District - Measure M Bond
Monterey Peninsula Unified School District - Measure I Bond
Monterey Peninsula Unified School District - Measure P Bond
Moraga School District - Measure V Bond
Mountain View Whisman School District - Measure G Bond
Mountain View Whisman School District - Measure T Bond
Nevada Joint Union High School District - Bond
Newark Unified School District - Measure G Bond

Novato Unified School District - Measure G Bond
Oak Park Unified School District - Measure S Bond
Oakley Union Elementary School District Bond - Measure W
Ocean Charter - SFP
Oceanside Unified School District - Measure H Bond
Orinda Union School District - Bond
Pasadena Unified School District - Bond
Paso Robles Joint Unified School District - Bond
Piner-Olivet Union School District - Measure L
Pittsburg USD Measures L, N & E & Measure S Parcel Tax
Pope Valley Union ESD - Measure A Bond
Potter Valley Community Unified School District - Bond
Redondo Beach USD Measure Q
Round Valley Unified School District - Bond
San Antonio Unified School District - Measure A Bond
San Ardo Union School District - Measure N
Santa Maria Joint USD - Measure 2004C
Santa Maria Joint USD - Measure H2016
Scotts Valley Unified School District - Measure A Bond
Sebastopol Union School District - Bond
Shoreline Unified School District - Measure I
Solana Beach School District - Measure JJ Bond
South Monterey County JHSD - Measure Q & Measure R
South Pasadena Unified School Dist - Measure SP Bond
St. Helena Unified School District - Measure B & C Bonds
Sylvan School District - Measure A Bond
Waterford Unified School District - Measure K Bond
West Contra Costa Unified School District - Measure D & E Bond
West Sonoma County Union High School District - Measure A Bond
West Sonoma County Union High School District - Measure I Bond
Wilmar Union School District - Measure P Bond
Windsor Unified School District - Measure B Bond
Windsor Unified School District - Measure F Bond
Yu Ming Charter - Measure G1 AUP

JPAs, Grants, Foundations and Other Governmental Agency Clients

Alameda County Schools Insurance Group
Anaheim Community Foundation
Antelope Valley Schools Transportation Agency
Baldy View Regional Occupational Program
Butte Schools Self Funded Programs
California Collaborative For Educational Excellence
California Humanities
California Statewide Delinquent Tax Authority
Charter Facilities Support Corp
CIF Los Angeles City Section
City of Banning
Coastline ROP
College and Career Advantage
County of Orange, Social Services Agency
Culver City Education Foundation

Dinuba USD Student Foundation
Dixie Education Foundation
FCPS Foundation
First 5 Del Norte County
First 5 Glenn County
First 5 Humboldt
First 5 Kern
First 5 Kern/Kernville Union
First 5 Madoc County
First 5 Mono County
First 5 Trinity County
Foundation for Monterey County Office of Education Programs
Friends of Kayak
Grossmont UHSD: San Diego Educational Facilities

Mann Pupil Transportation Agency
Mendocino Community Network
Monterey/San Benito Counties Property & Liability
Nevada County Charter Services Authority
Nevada County Transportation Agency
North County Purchasing Consortium
Old Town Academy Parent Foundation
Provisional Educational Services, Inc.
San Joaquin County Schools Data Processing Center
Saratoga Education Foundation
SDCCS Foundation
Southwestern College
Stepping Stone Of San Diego
The Children's Initiative Inc
Think Dignity

REFERENCES, CONT'D

Galt Union Elementary School District (GUESD)

CWA has provided all independent audit services to GUESD since 2016-17. In addition to the district's annual financial audit, we have performed annual financial and performance bond audits, SFP audits, and other ancillary engagements for GUESD.

CWA has delivered all audits on time and we encourage you to contact Lois Yount as a reference.

Name of Entity: **Galt Joint Union Elementary School District**
Contact Person: Lois Yount, Superintendent
Address: 1018 C Street, Suite 210
Galt, CA 95632
Phone No.: 209-744-4545 Ext 310
Email: lyount@galt.k12.ca.us

Number of Years Using CWA's Services: 6 (Beginning with fiscal year 2016-17)

Pittsburg Unified School District (PUSD)

CWA has provided all independent audit services to PUSD since 2008-09, including the district's annual financial audit, the annual financial and performance bond audits and SFP audits.

CWA has delivered all audits on time and we encourage you to contact Pat Mims as a reference.

Name of Entity: **Pittsburg Unified School District**
Contact Person: Pat Mims, Business Supervisor
Address: 2000 Railroad Avenue
Pittsburg, CA 94565
Phone No.: 925-473-2303
Email: pmim@pittsburgusd.net

Number of Years Using CWA's Services: 14 (Beginning with fiscal year 2008-09)

Gold Trail Union School District (GTUSD)

CWA has provided audit services to GTUSD since 2012-13.

CWA has delivered all audits on time and we encourage you to contact Aiden Harte as a reference.

Name of Entity: **Gold Trail Union School District**
Contact Person: Aiden Harte, Chief Business Official
Address: 1575 Old Rand Road
Placerville, CA 95667
Phone No.: (530) 626-3194
Email: aharte@gtusd.org

Number of Years Using CWA's Services: 10 (Beginning with fiscal year 2012-13)

CHRISTY WHITE'S APPROACH TO THE AUDITS

UNDERSTANDING OF THE WORK TO BE PERFORMED

The scope of auditing services provided includes the **Annual Financial Statements** of El Dorado County School Districts, a Single Audit under OMB Uniform Grant Guidance, and Compliance with State Audit Requirements for the fiscal years ending June 30, 2023 through June 30, 2025.

The purpose of the financial and performance audits is to render the following opinions and reports:

Comprehensive Financial Statement Audit

- Auditor's Opinion on the Comprehensive Financial Statements
- Auditor's Report on Internal Controls
- Auditor's Report on State Compliance Requirements
- Auditor's Report on Federal Compliance Requirements
- Required Supplementary Information
- Supplementary Information
- Current Year Findings and Recommendations
- Status Report on Prior-Year's Findings and Recommendations

CW has long taken a risk-based audit approach in our audits of LEAs for audit effectiveness and efficiency. We will perform our **Audit Risk Assessment** to include, at a minimum:

- Overall Internal control structure; precisely controls over electronic data processing systems, cash collections, cash disbursements, maintenance and operations and segregation of duties
- Compliance with Education Code, State Compliance and Federal Compliance (specifically, major programs)
- Capitalization and depreciation of assets, plus construction in progress

For each engagement performed, we conduct a thorough **Understanding of Internal Control Systems**, assess control risk, and suggest improvements to our clients. CW is well versed in the Risk-based Assessment Standards and will incorporate these requirements into our audit programs.

Areas of **Internal Control** typically evaluated for our school district clients include:

- Cash receipting (e.g., transportation fees, facilities use fees, childcare program fees, adult school fees, developer fees, donations, federal and state remittances)
- Purchasing, warehousing, and accounts payable
- Personnel requisitions/terminations and payroll processing
- Cafeteria: meal tracking, reimbursements, sales, purchasing, inventory
- Associated Student Body Accounts: cash receipt and disbursements, student store inventory
- Construction accounting: bid procedures, change orders, project accounting
- Information systems security and backup

CHRISTY WHITE'S APPROACH TO THE AUDITS, CONT'D

UNDERSTANDING OF THE WORK TO BE PERFORMED, CONT'D

OUR APPROACH TO FRAUD RISK AND TESTING

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant transaction and group of transactions and design tests to ensure the transactions are free of material errors and irregularities. Our procedures meet the fraud risk and testing requirements of the clarified Statements on Auditing Standards (SAS).

If fraud is suspected or detected in the preparation of financial statements or the misappropriation of assets, CW is experienced to bring the matter to the attention of the appropriate level in the organization. You can then take prompt action and prevent further instances from occurring as quickly as possible. We are also skilled in fraud investigations should the need arise.

MANAGEMENT DISCUSSIONS AND LETTERS

Christy White, Inc. (CW) believes the purpose of a quality audit is to provide management with feedback on the effectiveness of the internal control structure, including the data processing systems. We will report all reportable conditions and discuss potential audit findings, observed good fiscal practices, and then recommend ways to enhance the overall effectiveness and efficiency of the organization as a whole.

We will issue our final management letter after thoroughly discussing each finding with management and incorporating the district's response. The audit findings will meet *Government Auditing Standards* and standards established by the State Controller's Office.

PLANNING AND EXIT CONFERENCE MEETINGS

CW works closely with district management at multiple stages during the audit cycle. We will organize both group and one-on-one video meetings with individuals such as the Assistant Superintendent of Business, the Director of Fiscal Services, the Superintendent, and a governing board representative.

- Audit Planning Meeting: During our planning phase, we discuss our proposed audit timelines, deliverables, and ask for input on areas deemed "new or high risk."
- Interim Progress Report: Mid-cycle, we provide a progress report and discuss preliminary audit results and reportable conditions based on work performed during our internal audit stage. At this juncture, we also report back on corrective actions taken by the district on prior year findings.
- Exit Conferences: After fieldwork, both interim and year-end, we will meet with the business manager to discuss the results of our audit work and preliminary findings, if any. We do not want you to experience "audit surprises." Timely communication is the key to a surprise free audit.
- Review of Draft Audit Reports: Upon the conclusion of the audit, we meet with the committee to review the draft, our findings, and district management's response.

We are also available to meet with you on an ad hoc basis if an issue or question arises.

CHRISTY WHITE'S APPROACH TO THE AUDITS, CONT'D

GENERAL AUDITING APPROACH

By following the professional standards prescribed by **Generally Accepted Auditing Standards (GAAS)** and **Government Auditing Standards**, we are confident that we are meeting our professional standards for the industry. We will conduct the audit to meet procedures required of:

- K-12 Audit Guide, as published by the State Controller's Office
- *Government Auditing Standards*, including *Performance Audit Standards* for the bond audit
- OMB Uniform Grant Guidance and the Compliance Supplements
- Other guides as required by the federal and state agencies

Being a leading CPA firm in the LEA industry, we have experience working with State, and Federal agencies in the development of the K-12 audit guide, client resolution of findings, researching laws and regulations and aiding on sensitive client situations further elaborate on our **Audit Project Plan**, below are the five stages of the audit process

SIX STAGE AUDIT PLAN

Stage 1 – Planning and Assessment

Stage 2 – Sites Testing (Attendance and ASB Site Visits)

Stage 3 – Test of Controls, Data Processing Review, State Compliance, Federal Compliance

Stage 4 – Year-end fieldwork, Financial Statement Substantive Testing

Stage 5 – GASB 34 Entries, Reporting, and Follow-Up

Stage 6 – Audit Committee or Governing Board Presentation

Stage 1 – Planning and Assessment

We will conduct a video conference call meeting with District personnel to discuss our plan to commence the audit. We hold entrance conference(s) with representatives from the Board, Superintendent, Business/Finance office, and other department heads to discuss risk, concerns, expectations, and audit protocol. Our planning activities include:

- Reviewing and updating our understanding of the District
- Identification of critical audit areas, plus changes to Federal and State Compliance
- Performing preliminary risk assessments
- Establishing an audit timeline
- Compiling data request lists
- Establishing agreed-upon deadlines

CHRISTY WHITE'S APPROACH TO THE AUDITS, CONT'D

GENERAL AUDITING APPROACH, CONT'D

Stage 1 – Planning and Assessment, Cont'd

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant account (e.g., cash, capital assets, accounts payable and debt) and transaction group (e.g., payroll, cash disbursements, and cash receipts). Typical areas of audit risk in a school district environment include, but are not limited to:

Typical Areas of Audit Risk in a School District Environment

- Hiring practices and payroll
- Procurement and accounts payable
- Cash collections and billings
- Student body funds
- Construction programs
- Inventories and Capital Assets
- Federal and state compliance

Upon assessing audit risk, we then design audit tests to meet the overall objective that the financial statements and compliance areas are free of material errors and irregularities, under the clarified Statements on Auditing Standards (SAS).

Stage 2 – Sites Testing (Attendance and ASB Site Visits)

We will select a representative sample of school sites to test attendance, as required by the K-12 audit guide (i.e., 20% or more). We will make inquiries and perform representative sample tests of associated student body accounting procedures. During this stage, we will need to meet with the Attendance/Office Clerk and ASB bookkeepers for the sites selected. We will work with the District to schedule workable dates and times.

Stage 3 & 4– Test of Controls, State Compliance, Federal Compliance & Year-end fieldwork, Financial Statement Substantive Testing

CW will gain an understanding of the internal control structure of the District for financial accounting and compliance over federal and state programs. As required in a Single Audit, we will test controls to achieve a low level of control risk over major federal programs. We also evaluate electronic data, including general and application controls over financial reporting and compliance with laws and regulations.

We develop our substantive testing by utilizing the results of our internal control testing and risk assessments. As in all stages of the audit, we will be in communication with the District to permit timely resolution of any issues found. We will hold an exit conference with the District to summarize the results of our fieldwork and review significant findings.

Stage 5 – GASB 34 Entries, Reporting, and Follow-Up

CW will prepare the GASB 34 entries and GASB 75 OPEB (if applicable) and GASB 68 Net Pension Liability calculations. Reports to management will include written reports, and discussions will be held with management and the Audit and Finance Committee.

CHRISTY WHITE'S APPROACH TO THE AUDITS, CONT'D

GENERAL AUDITING APPROACH, CONT'D

Stage 6 – Audit Committee or Governing Board Presentation

We are available, at no extra charge, to discuss and present the audit results to your audit committee or governing board in a video conference call setting. In-person meetings are subject to health advisories and would be billed as travel costs.

YEAR-ROUND GASB STATEMENT IMPLEMENTATION AND ON-GOING ASSISTANCE

The partners at CW are thoroughly knowledgeable about GASB standards. CW has assisted all of our school district audit clients, *without extra charges*, with GASB implementation and on an on-going basis by, for example:

- **GASB 34, Financial Reporting:**
 - Providing training on GASB 34 state software
 - Providing training on conversion entries and GASB 34 reports
 - Consulting on the management of fixed assets and depreciation schedules
 - Providing sample Management Discussion and Analysis reports
- **GASB 54, Fund Balance Reporting and Gov't Fund Types**
 - Training on new terminology for fund balance components
 - Advising on what to do with funds that no longer meet the definition of "special revenue" such as Fund #14, Deferred Maintenance, and Fund #17, Special Reserve for Other Than Capital Outlay
- **GASB 68, Accounting for Pensions**
 - Training of CBOs at numerous county office meetings across the State
 - Advising on implementation dates and actuarial reporting periods
 - Assistant with the fund balance restatement, conversion entries, and financial statement reporting
- **GASB 75, Financial Reporting of Other Postemployment Benefits**
 - Training of CBOs at numerous county office meetings across the State
 - Advising on implementation dates and actuarial reporting periods
 - Assistant with the fund balance restatement, conversion entries, and financial statement reporting
- **GASB 84, Fiduciary Activities**
 - Advising on how student body funds reporting in the District's financial statements
 - Assistance in financial reporting changes
- **GASB 87, Leases**
 - Consulting on changes in accounting for leases
 - Support in financial reporting changes
- **GASB 96, Subscription-based Information Technology Arrangements (SBITAs) (Effective Fiscal Year 2022-23)**
 - Consulting on changes in accounting for SBITAs
 - Support in financial reporting changes

CHRISTY WHITE'S APPROACH TO THE AUDITS, CONT'D

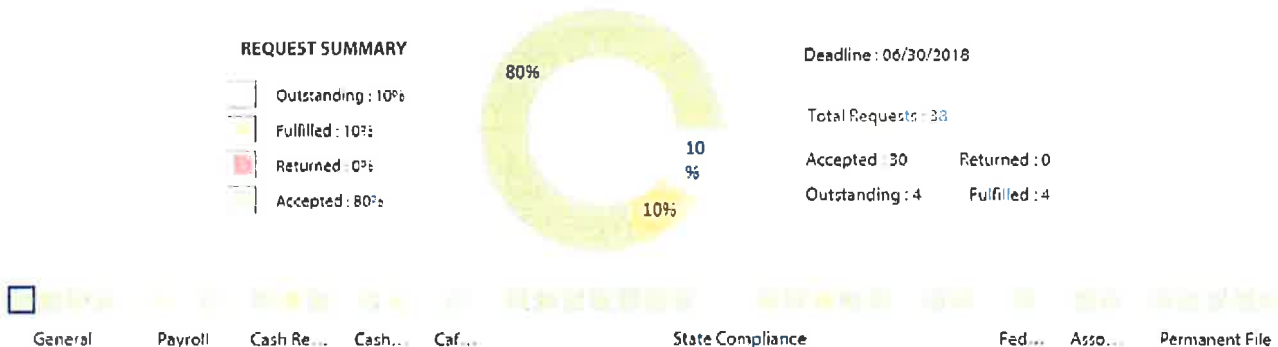
LEVEL AND NATURE OF SUPPORT REQUIRED

We conduct our audit primarily through off-site remote auditing. This is both by necessity given the current pandemic and by design to keep the audit efficient and the costs reasonable. We utilize video conference calls for meetings with our clients. We are entirely paperless and have a client portal for ease of document transmission. There will be dedicated time scheduled for interim and year-end audit work even as we work on your audit in a remote setting. We ask that the accounting staff be generally available to answer questions and pull sampled documents throughout the scheduled audit.

SECURED PORTAL TO UPLOAD YOUR RECORDS WITH EASE

Christy White, Inc. uses a secure portal for seamless document-request coordination. Using the portal means all our requests are in one place, accessible by everyone assigned, and updated in real-time. Some of the key elements are summarized below:

- **Portal Dashboard:** The dashboard provides a real-time snapshot of the audit progress by indicating the number of outstanding, fulfilled, returned, and accepted items in a color-coded and easy to understand interface
- **Security:** Our portal boasts state of the art security in which all data is stored and transferred with AES 256-bit encryption and servers are housed in SSAE16 Type II SOC1, SOC2 data centers with daily fail-safe backups
- **Drag and Drop Functionality:** To upload documents to the portal, drag and drop the file(s) from your computer to the requested item in the portal at which time the status will be automatically changed from outstanding to fulfilled
- **Email Notifications:** Receive summary email notifications based on your timing preference (ex. daily, weekly, morning, afternoon, etc.), which provides activity updates for the engagement (ex. when files are uploaded/downloaded, or the status of an item has been changed)



CHRISTY WHITE'S APPROACH TO THE AUDITS, CONT'D

SCHEDULE OF AUDIT WORK

The following is an estimate of the audit work to be conducted each month. The final schedule would be arranged based on the planning meeting that CW holds with you and your stakeholders.

School Districts

Month	Proposed Work	Percentage of Work Done
February - March	Audit planning, video conference meetings with management and governing board representative	2%
February - April	Attendance and ASB testing	15%
April - June	Tests of internal controls, state and federal compliance testing	30%
September- Early October	Year-end fieldwork	40%
Second Week of November or Earlier	Reports drafted and reviewed with the client. To be finalized by the first week of December	12%
January	Audit Committee or Governing Board presentation (optional)	0.50%
December - January	Federal clearinghouse reports prepared and filed	0.50%
Total		100%

Charter Schools

Month	Proposed Work	Percentage of Work Done
March – June	Audit planning; the test of internal controls and state compliance	15%
June – July	Tests of internal controls, state compliance testing	22%
Late August-early November	Year-end fieldwork, depending on when books are closed	35%
October – November	Reports drafted, reviewed, and finalized	22%
No later than December 15 th	Final audit reports distributed	1%
January – May	Preparation/filing of tax forms 990/199 (if required)	5%
Total		100%

Before each phase of the audit, we will discuss with you the upcoming work, provide weekly progress reports, and conduct an exit conference. The exit conference will provide you with the preliminary results of the recent work, recommendations, and list any outstanding audit items.

Fixed Fee and Free Advisory Services

The proposed fees are fixed for the scope described and are on a "not to exceed" basis as follows. Our maximum fees show below are all-inclusive of all costs, including essential travel. We do not bill for advisory services that are related to the audit or an application of accounting standards. We encourage our clients to contact us at any time year-round for free advice on general finance and accounting issues.

Billing

After each major work segment, we bill for the work completed and retain 10% of the contract fee pending final approval of your audit by the State Controller's Office.

COST OF SERVICES – ALL DISTRICT FUNDS

BLACK OAK MINE UNIFIED SCHOOL DISTRICT (WITH AMERICAN RIVER CHARTER SCHOOL)

A detailed work plan of estimated hours by significant audit area is shown:

Audit Work Segment	Estimated Hours of Completion	Audit Work Segment	Estimated Hours of Completion
Planning		Federal Compliance Testing	20
Planning	16	Substantive Testing	
Supervision and Quality Control Review	8	Accounts Payable	8
Fraud Risk Assessment	4	Accounts Receivable	8
Meetings		Cash and Investments	6
Entrance/Exit Conference/Board	8	Revenues	10
Internal Control Testing		Capital Assets	6
Understanding of Controls	8	Long-Term Debt	6
Transaction Testing	24	Expenditures	6
State Compliance Testing		Report Preparation and Review	
Attendance and Other Compliance Areas	30	Audit Reports, Review and Opinions	24
	<i>Cont'd next col.</i>	Clerical	4
		Total Estimated District Audit Hours	196

Christy White, Inc.'s Proposed Audit Fees

Black Oak Mine Unified School District (with American River Charter School) Annual Independent Audit - Proposed Fees

Classification	2022-23		3-Year Contract		
	Billing Rates	Estimated Hours	2022-23	2023-24	2024-25
Partner	\$ 250	12	\$ 3,000	\$ 3,150	\$ 3,308
Director/Manager	\$ 185	20	3,700	3,885	4,079
Supervisor	\$ 135	80	10,800	11,340	11,907
Staff	\$ 110	80	8,800	9,240	9,702
Clerical Assistant	\$ 75	4	300	315	331
Audit Fees		196	26,600	27,930	29,327
Less Courtesy Discount			(1,600)	(1,930)	(2,327)
Total Audit Fees			\$ 25,000	\$ 26,000	\$ 27,000

COST OF SERVICES – ALL DISTRICT FUNDS, CONT'D

CAMINO UNION ELEMENTARY SCHOOL DISTRICT (WITH CAMINO POLYTECHNIC CHARTER)

A detailed work plan of estimated hours by significant audit area is shown:

Audit Work Segment	Estimated Hours of Completion	Audit Work Segment	Estimated Hours of Completion
Planning		Substantive Testing	
Planning	8	Accounts Payable	6
Supervision and Quality Control Review	4	Accounts Receivable	6
Fraud Risk Assessment	4	Cash and Investments	4
Meetings		Revenues	6
Entrance/Exit Conference/Board	6	Capital Assets	4
Internal Control Testing		Long-Term Debt	4
Understanding of Controls	6	Expenditures	4
Transaction Testing	12	Report Preparation and Review	
State Compliance Testing		Audit Reports, Review and Opinions	16
Attendance and Other Compliance Areas	18	Clerical	4
<i>Cont'd next col.</i>		Total Estimated District Audit Hours	112

Christy White, Inc.'s Proposed Audit Fees

Camino Union Elementary School District (with Camino Polytechnic Charter) Annual Independent Audit - Proposed Fees

Classification	2022-23		3-Year Contract		
	Billing Rates	Estimated Hours	2022-23	2023-24	2024-25
Partner	\$ 250	6	\$ 1,500	\$ 1,575	\$ 1,654
Director/Manager	\$ 185	12	2,220	2,331	2,448
Supervisor	\$ 135	40	5,400	5,670	5,954
Staff	\$ 110	50	5,500	5,775	6,064
Clerical Assistant	\$ 75	4	300	315	331
Audit Fees		112	14,920	15,666	16,451
Less Courtesy Discount			(420)	(666)	(951)
Total Audit Fees			\$ 14,500	\$ 15,000	\$ 15,500

COST OF SERVICES – ALL DISTRICT FUNDS, CONT'D

EL DORADO UNION HIGH SCHOOL DISTRICT (WITH PACIFIC CREST ACADEMY)

A detailed work plan of estimated hours by significant audit area is shown:

<u>Audit Work Segment</u>	<u>Estimated Hours of Completion</u>	<u>Audit Work Segment</u>	<u>Estimated Hours of Completion</u>
Planning		Federal Compliance Testing	40
Planning	32	Substantive Testing	
Supervision and Quality Control Review	16	Accounts Payable	16
Fraud Risk Assessment	8	Accounts Receivable	16
Meetings		Cash and Investments	14
Entrance/Exit Conference/Board	16	Revenues	16
Internal Control Testing		Capital Assets	12
Understanding of Controls	12	Long-Term Debt	16
Transaction Testing	32	Expenditures	10
State Compliance Testing		Report Preparation and Review	
Attendance and Other Compliance Areas	56	Audit Reports, Review and Opinions	32
	<i>Cont'd next col.</i>	Clerical	4
		Total Estimated District Audit Hours	<u>348</u>

Christy White, Inc.'s Proposed Audit Fees

El Dorado Union High School District (with Pacific Crest Academy)
Annual Independent Audit - Proposed Fees

<u>Classification</u>	2022-23		3-Year Contract		
	<u>Billing Rates</u>	<u>Estimated Hours</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Partner	\$ 250	24	\$ 6,000	\$ 6,300	\$ 6,615
Director/Manager	\$ 185	48	8,880	9,324	9,790
Supervisor	\$ 135	112	15,120	15,876	16,670
Staff	\$ 110	160	17,600	18,480	19,404
Clerical Assistant	\$ 75	4	300	315	331
Audit Fees		<u>348</u>	47,900	50,295	52,810
Less Courtesy Discount			(2,900)	(3,295)	(3,810)
Total Audit Fees			<u>\$ 45,000</u>	<u>\$ 47,000</u>	<u>\$ 49,000</u>

COST OF SERVICES – ALL DISTRICT FUNDS, CONT'D

GOLD OAK UNION ELEMENTARY SCHOOL DISTRICT

A detailed work plan of estimated hours by significant audit area is shown:

Audit Work Segment	Estimated Hours of Completion	Audit Work Segment	Estimated Hours of Completion
Planning		Substantive Testing	
Planning	8	Accounts Payable	6
Supervision and Quality Control Review	4	Accounts Receivable	6
Fraud Risk Assessment	4	Cash and Investments	4
Meetings		Revenues	6
Entrance/Exit Conference/Board	6	Capital Assets	4
Internal Control Testing		Long-Term Debt	4
Understanding of Controls	6	Expenditures	4
Transaction Testing	12	Report Preparation and Review	
State Compliance Testing		Audit Reports, Review and Opinions	16
Attendance and Other Compliance Areas	14	Clerical	4
<i>Cont'd next col.</i>		Total Estimated District Audit Hours	108

Christy White, Inc.'s Proposed Audit Fees

Gold Oak Union Elementary School District Annual Independent Audit - Proposed Fees

Classification	2022-23		3-Year Contract		
	Billing Rates	Estimated Hours	2022-23	2023-24	2024-25
Partner	\$ 250	6	\$ 1,500	\$ 1,575	\$ 1,654
Director/Manager	\$ 185	12	2,220	2,331	2,448
Supervisor	\$ 135	40	5,400	5,670	5,954
Staff	\$ 110	46	5,060	5,313	5,579
Clerical Assistant	\$ 75	4	300	315	331
Audit Fees		<u>108</u>	<u>14,480</u>	<u>15,204</u>	<u>15,966</u>
Less Courtesy Discount			(480)	(704)	(966)
Total Audit Fees			<u>\$ 14,000</u>	<u>\$ 14,500</u>	<u>\$ 15,000</u>

COST OF SERVICES – ALL DISTRICT FUNDS, CONT'D

LAKE TAHOE UNIFIED SCHOOL DISTRICT

A detailed work plan of estimated hours by significant audit area is shown:

Audit Work Segment	Estimated Hours of Completion	Audit Work Segment	Estimated Hours of Completion
Planning		Federal Compliance Testing	40
Planning	24	Substantive Testing	
Supervision and Quality Control Review	14	Accounts Payable	14
Fraud Risk Assessment	8	Accounts Receivable	14
Meetings		Cash and Investments	12
Entrance/Exit Conference/Board	16	Revenues	16
Internal Control Testing		Capital Assets	10
Understanding of Controls	12	Long-Term Debt	16
Transaction Testing	32	Expenditures	10
State Compliance Testing		Report Preparation and Review	
Attendance and Other Compliance Areas	40	Audit Reports, Review and Opinions	32
<i>Cont'd next col.</i>		Clerical	4
		Total Estimated District Audit Hours	314

Christy White, Inc.'s Proposed Audit Fees

Lake Tahoe Unified School District Annual Independent Audit - Proposed Fees

Classification	2022-23		3-Year Contract		
	Billing Rates	Estimated Hours	2022-23	2023-24	2024-25
Partner	\$ 250	20	\$ 5,000	\$ 5,250	\$ 5,513
Director/Manager	\$ 185	40	7,400	7,770	8,159
Supervisor	\$ 135	100	13,500	14,175	14,884
Staff	\$ 110	150	16,500	17,325	18,191
Clerical Assistant	\$ 75	4	300	315	331
Audit Fees		314	42,700	44,835	47,078
Less Courtesy Discount			(2,700)	(2,835)	(3,078)
Total Audit Fees			\$ 40,000	\$ 42,000	\$ 44,000

COST OF SERVICES – ALL DISTRICT FUNDS, CONT'D

LATROBE ELEMENTARY SCHOOL DISTRICT

A detailed work plan of estimated hours by significant audit area is shown:

<u>Audit Work Segment</u>	<u>Estimated Hours of Completion</u>	<u>Audit Work Segment</u>	<u>Estimated Hours of Completion</u>
Planning		Substantive Testing	
Planning	8	Accounts Payable	4
Supervision and Quality Control Review	4	Accounts Receivable	4
Fraud Risk Assessment	4	Cash and Investments	4
Meetings		Revenues	6
Entrance/Exit Conference/Board	6	Capital Assets	4
Internal Control Testing		Long-Term Debt	4
Understanding of Controls	4	Expenditures	4
Transaction Testing	12	Report Preparation and Review	
State Compliance Testing		Audit Reports, Review and Opinions	16
Attendance and Other Compliance Areas	12	Clerical	4
	<i>Cont'd next col.</i>	Total Estimated District Audit Hours	<u>100</u>

Christy White, Inc.'s Proposed Audit Fees

Latrobe Elementary School District
Annual Independent Audit - Proposed Fees

<u>Classification</u>	<u>2022-23</u>	<u>Estimated Hours</u>	<u>3-Year Contract</u>		
	<u>Billing Rates</u>		<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Partner	\$ 250	6	\$ 1,500	\$ 1,575	\$ 1,654
Director/Manager	\$ 185	10	1,850	1,943	2,040
Supervisor	\$ 135	36	4,860	5,103	5,358
Staff	\$ 110	44	4,840	5,082	5,336
Clerical Assistant	\$ 75	4	300	315	331
Audit Fees		<u>100</u>	<u>13,350</u>	<u>14,018</u>	<u>14,719</u>
Less Courtesy Discount			<u>(350)</u>	<u>(518)</u>	<u>(719)</u>
Total Audit Fees			<u>\$ 13,000</u>	<u>\$ 13,500</u>	<u>\$ 14,000</u>

COST OF SERVICES – ALL DISTRICT FUNDS, CONT'D

MOTHER LODE UNION ELEMENTARY SCHOOL DISTRICT

A detailed work plan of estimated hours by significant audit area is shown:

Audit Work Segment	Estimated Hours of Completion	Audit Work Segment	Estimated Hours of Completion
Planning		Substantive Testing	
Planning	16	Accounts Payable	6
Supervision and Quality Control Review	6	Accounts Receivable	6
Fraud Risk Assessment	4	Cash and Investments	4
Meetings		Revenues	6
Entrance/Exit Conference/Board	6	Capital Assets	6
Internal Control Testing		Long-Term Debt	6
Understanding of Controls	6	Expenditures	4
Transaction Testing	16	Report Preparation and Review	
State Compliance Testing		Audit Reports, Review and Opinions	20
Attendance and Other Compliance Areas	24	Clerical	4
<i>Cont'd next col.</i>		Total Estimated District Audit Hours	140

Christy White, Inc.'s Proposed Audit Fees

Mother Lode Union Elementary School District Annual Independent Audit - Proposed Fees

Classification	2022-23	Estimated Hours	3-Year Contract		
	Billing Rates		2022-23	2023-24	2024-25
Partner	\$ 250	6	\$ 1,500	\$ 1,575	\$ 1,654
Director/Manager	\$ 185	12	2,220	2,331	2,448
Supervisor	\$ 135	58	7,830	8,222	8,633
Staff	\$ 110	60	6,600	6,930	7,277
Clerical Assistant	\$ 75	4	300	315	331
Audit Fees		140	18,450	19,373	20,343
Less Courtesy Discount			(950)	(1,123)	(1,343)
Total Audit Fees			\$ 17,500	\$ 18,250	\$ 19,000

An additional one-time fee of \$5,000 is proposed for the District's separate SFP audit.

COST OF SERVICES – ALL DISTRICT FUNDS, CONT'D

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

A detailed work plan of estimated hours by significant audit area is shown:

<u>Audit Work Segment</u>	<u>Estimated Hours of Completion</u>	<u>Audit Work Segment</u>	<u>Estimated Hours of Completion</u>
Planning		Substantive Testing	
Planning	8	Accounts Payable	4
Supervision and Quality Control Review	4	Accounts Receivable	4
Fraud Risk Assessment	4	Cash and Investments	4
Meetings		Revenues	6
Entrance/Exit Conference/Board	6	Capital Assets	4
Internal Control Testing		Long-Term Debt	4
Understanding of Controls	4	Expenditures	4
Transaction Testing	12	Report Preparation and Review	
State Compliance Testing		Audit Reports, Review and Opinions	16
Attendance and Other Compliance Areas	12	Clerical	4
	<i>Cont'd next col.</i>	Total Estimated District Audit Hours	<u>100</u>

Christy White, Inc.'s Proposed Audit Fees

Pioneer Union Elementary School District
Annual Independent Audit - Proposed Fees

<u>Classification</u>	2022-23		3-Year Contract		
	<u>Billing Rates</u>	<u>Estimated Hours</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Partner	\$ 250	6	\$ 1,500	\$ 1,575	\$ 1,654
Director/Manager	\$ 185	10	1,850	1,943	2,040
Supervisor	\$ 135	36	4,860	5,103	5,358
Staff	\$ 110	44	4,840	5,082	5,336
Clerical Assistant	\$ 75	4	300	315	331
Audit Fees		<u>100</u>	<u>13,350</u>	<u>14,018</u>	<u>14,719</u>
Less Courtesy Discount			<u>(350)</u>	<u>(518)</u>	<u>(719)</u>
Total Audit Fees			<u>\$ 13,000</u>	<u>\$ 13,500</u>	<u>\$ 14,000</u>

COST OF SERVICES – ALL DISTRICT FUNDS, CONT'D

PLACERVILLE UNION ELEMENTARY SCHOOL DISTRICT

A detailed work plan of estimated hours by significant audit area is shown:

Audit Work Segment	Estimated Hours of Completion	Audit Work Segment	Estimated Hours of Completion
Planning		Federal Compliance Testing	20
Planning	16	Substantive Testing	
Supervision and Quality Control Review	6	Accounts Payable	8
Fraud Risk Assessment	4	Accounts Receivable	8
Meetings		Cash and Investments	6
Entrance/Exit Conference/Board	6	Revenues	8
Internal Control Testing		Capital Assets	6
Understanding of Controls	6	Long-Term Debt	8
Transaction Testing	20	Expenditures	4
State Compliance Testing		Report Preparation and Review	
Attendance and Other Compliance Areas	24	Audit Reports, Review and Opinions	20
<i>Cont'd next col.</i>		Clerical	4
		Total Estimated District Audit Hours	174

Christy White, Inc.'s Proposed Audit Fees

Placerville Union Elementary School District Annual Independent Audit - Proposed Fees

Classification	2022-23	Estimated Hours	3-Year Contract		
	Billing Rates		2022-23	2023-24	2024-25
Partner	\$ 250	10	\$ 2,500	\$ 2,625	\$ 2,756
Director/Manager	\$ 185	16	2,960	3,108	3,263
Supervisor	\$ 135	70	9,450	9,923	10,419
Staff	\$ 110	74	8,140	8,547	8,974
Clerical Assistant	\$ 75	4	300	315	331
Audit Fees		174	23,350	24,518	25,743
Less Courtesy Discount			(1,350)	(1,518)	(1,743)
Total Audit Fees			\$ 22,000	\$ 23,000	\$ 24,000

An additional \$4,000 annually is proposed for the District's separate general obligation bond audit.

COST OF SERVICES – ALL DISTRICT FUNDS, CONT'D

RESCUE UNION ELEMENTARY SCHOOL DISTRICT

A detailed work plan of estimated hours by significant audit area is shown:

Audit Work Segment	Estimated Hours of Completion	Audit Work Segment	Estimated Hours of Completion
Planning		Federal Compliance Testing	40
Planning	24	Substantive Testing	
Supervision and Quality Control Review	14	Accounts Payable	14
Fraud Risk Assessment	8	Accounts Receivable	14
Meetings		Cash and Investments	12
Entrance/Exit Conference/Board	16	Revenues	16
Internal Control Testing		Capital Assets	10
Understanding of Controls	12	Long-Term Debt	16
Transaction Testing	32	Expenditures	10
State Compliance Testing		Report Preparation and Review	
Attendance and Other Compliance Areas	40	Audit Reports, Review and Opinions	32
<i>Cont'd next col.</i>		Clerical	4
		Total Estimated District Audit Hours	314

Christy White, Inc.'s Proposed Audit Fees

Rescue Union Elementary School District Annual Independent Audit - Proposed Fees

Classification	2022-23		3-Year Contract		
	Billing Rates	Estimated Hours	2022-23	2023-24	2024-25
Partner	\$ 250	20	\$ 5,000	\$ 5,250	\$ 5,513
Director/Manager	\$ 185	40	7,400	7,770	8,159
Supervisor	\$ 135	100	13,500	14,175	14,884
Staff	\$ 110	150	16,500	17,325	18,191
Clerical Assistant	\$ 75	4	300	315	331
Audit Fees		314	42,700	44,835	47,078
Less Courtesy Discount			(2,700)	(2,835)	(3,078)
Total Audit Fees			\$ 40,000	\$ 42,000	\$ 44,000

ADDITIONAL INFORMATION REGARDING CHRISTY WHITE, INC.'S SERVICES

A Full-Service K-12 Audit and Consulting Firm

We are always available without extra charge to field technical questions. In addition to our exemplary auditing services, we provide a full range of services to the K-12 community. Christy White and our firm partners are here to help should a specialized audit or business advisory need arise. Here are some recent examples of how we have helped our LEA clients!

- ✦ Conducted a **fraud investigation** over missing high school ASB funds that led to the conviction of the perpetrator!
- ✦ Performed an **in-depth forensic audit of a large charter** school's finances, as part of their district renewal process
- ✦ Prepared an **attendance accounting manual** for approval by the California Department of Education. A related **Digital Signature Audit** of teachers' online attendance resulted in savings of countless hours and costs of printing and manual signature gathering from teachers.
- ✦ **Trained ASB staff** and updated the district's ASB accounting manual that now standardizes procedures district-wide.
- ✦ Conducted an **efficiency study** to look at the duties and organization of the business department staff. Reallocation of district resources to address understaffing in essential functions resulted.
- ✦ Assisted districts achieve **Fiscal Independence** from their county offices of education. The school districts were able to drop tedious and duplicative tasks over reconciling between two general ledger systems, and warrant processing was made more efficient.
- ✦ Conducted an **internal risk assessment** of school district control structures to identify areas for in-depth audit projects. This assessment covered all business and operations departments.
- ✦ Provided accounting assistance in the **drafting of financial statements and preparation of GASB 34 entries**, plus help with bond refinancing entries as part of our audit services. We provided these services at "no extra costs" to audit clients.
- ✦ Conducted school district **unification and territory transfer feasibility studies**. A specialty area of CW President Christy White, she has conducted dozens of these studies on behalf of County Committee on School District Organization throughout the State.
- ✦ Reviewed in-depth the **bond program expenditures** spanning multiple years and projects, and assuring the district's community that the bond funds were properly spent.
- ✦ Conducted **Proposition 51 School Facilities Program audits**, a new requirement starting in 2019.

Audit Report Submission Record

Christy White, Inc. has among the highest initial report acceptance rates compared to other CPA Firms, with 100% of reports ultimately approved. Rarely is a report submitted after the December 15th due date and then only with notification and approval by the district/charter's County Office of Education.

- ✓ In 2019-20, for example, two clients requested an extension due to extraordinary circumstances related to their operations. The school district extensions were granted, and the audit reports were submitted within the approved extension periods.

ADDITIONAL INFORMATION REGARDING CHRISTY WHITE, INC.'S SERVICES, CONT'D

Our Client Commitment

The partners at Christy White, Inc. (CW) are committed to maintaining an active role in all aspects of the audit. We understand how frustrating it can be to deal with someone that doesn't understand your business and will take every measure to prevent that from occurring.

Our staff is highly trained to understand your unique business, and they are instructed to consult with the partners on all aspects of the audit. We believe in a consistent approach to the audit, so we try as much as possible to keep an auditing team together. The team includes two partners, a director, a supervisor, and experienced support staff. Your audit team will have a thorough understanding of your school district's individual needs.

CW audits governmental entities year-round. Our staff receives a minimum of 80 hours of continuing education annually in governmental accounting and auditing. We have the capacity to meet all of the District's deadlines and would encourage you to ask our references about their experience.

Client Testimonials

"Working with Christy White, Inc., the past few years has been an extremely beneficial experience. SJCOE is charged with the responsible use and accountability of public funds, and Christy White, Inc.'s commitment to providing us with guidance and solutions has ensured that our office lives up to our stakeholders' expectations." – Aaron Heinz, Accounting Coordinator

"Oceanside Unified has had an excellent relationship with Christy White & Associates for years...the staff are all great to work with!" – Tammy Patten, Accountant Fiscal Services

"We have been very satisfied with the audit and professional services provided by Christy White & Associates. The audit work is well planned and staffed with experienced and courteous professionals. I especially appreciate the annual K12 audit guide update that they present to the school district business officials in our county." - Bill Clark, Associate Superintendent, Business and Administrative Services, Contra Costa County Office of Education.

Mission: Christy White, Inc.'s promise to our clients is a **worthwhile business relationship** with responsive, trustworthy advisors and timely delivery of quality assurance, accounting, and consulting services.

Values: To carry out our Mission of providing **high-quality customer care with professional integrity**, Christy White, Inc. follows these guiding principles:

- *Provide clients with timely response and cost-conscious service*
- *Preserve integrity via highly-skilled, well-trained staff and a commitment to the ethical practices and standards of our profession*
- *Deliver unparalleled quality by focusing on the client need*

ASSURANCES

Christy White, Inc. (CW) is a professional accountancy corporation, incorporated in the State of California. CW is licensed by the State Board of Accountancy, as Christy White Associates, Inc. We are a majority women-owned firm. The California State Controller's Office CPA Directory lists Christy White as an eligible CPA firm that conducts LEA audits.

- ✓ CW meets the **independence standards** of the most recent edition of the GOA *Government Auditing Standards*
- ✓ CW is an **equal opportunity employer**. We do not discriminate based on race, ethnicity, age, or religion. We comply with the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all other applicable federal and state laws and regulations relating to equal opportunity employment, including Executive Order No. 11246 of September 24, 1965.
- ✓ CW has **errors and omissions insurance** and will indemnify and hold harmless the District from and against all losses and claims in the execution of our work or the consequences of any negligence or carelessness on our part. We are also fully insured with workers' compensation. See appendix for insurance certificates.
- ✓ CW **provides all labor, materials, transportation, and services** for the work described and specified in our proposal.
- ✓ CW agrees to **offer our bid for a period of sixty (60) days** after opening.
- ✓ **No bill or claim for extra work** or materials shall be allowed or paid unless the doing of such extra work or the furnishing of such extra materials shall have been authorized in writing by the District.
- ✓ CW shall **indemnify and hold harmless the District** from and against all losses and all claims, demands, payments, suits, actions, recoveries, and judgments, of every nature and description brought or recovered by it, by reason of any act or omission, of the said proposer, his agents or employees, in the execution of the work or consequences of any negligence or carelessness regarding the same.

CW understands that the primary purpose of the audit as specified herein is to express an opinion on the financial statements that such an audit is subject to the inherent risk that errors or fraud may not be detected. If conditions are discovered which lead to the belief that material errors or fraud may exist, or if any other circumstances are encountered that require extended services, we will promptly advise the District. No extended services will be performed unless they are authorized by the District and the agreement covering the work to be done has been amended to reflect such extended services.

CW certifies that in accordance with auditing standards and other applicable guidelines and regulations, we will select the necessary procedures to test compliance and to disclose noncompliance with specified laws, regulations and contracts.

CW has a standing record of performing quality audits. Our clients and the State Controller's Office have accepted all of our audit reports. Additionally, we have not and are not involved in litigation, or any investigation by a state, federal, or professional agency.

SIGNATURE PAGE

Christy White, Inc. respectfully submits the enclosed proposal for auditing services to El Dorado County School Districts. We look forward to the opportunity to work with the El Dorado County School Districts. Please do not hesitate to contact us with any questions or to arrange an interview. Thank you!

Name of Accounting Firm: Christy White Inc.

Authorized By: Michael Ash

Name: Michael D. Ash, CPA

Title: Partner

Date: January 10, 2023

Home to School Transportation Plan for the Latrobe School District

This plan has been developed pursuant to California Education Code Section 39800.1 and in consultation with classified staff, teachers, administrators, parents, the El Dorado High School Transportation Department, and other invested stakeholders.

District Demographics

The Latrobe School District is a small, rural district in the southwestern portion of El Dorado County serving approximately 160 students. The district is composed of two schools, Latrobe Elementary School, which serves students in grades TK- 3 and Miller's Hill, which serves students in grades 4-8th. The expansive and rural nature of our school district requires nearly all students to travel to and from school in private vehicles or on district transportation.

Priorities

The Latrobe School District, in part due to its size and rural nature, recognizes a significant need for district provided transportation services and as such remains committed to offering home to school transportation to all families. Although our transportation expenditures have increased significantly due to rising fuel costs, bus maintenance, and labor agreements, the District has no intention of discontinuing or limiting home to school transportation for students. In the event that our route capacity was ever determined to be insufficient to accommodate all students, those pupils enrolled in Transitional Kindergarten, Kindergarten, and any of grades 1 to 6 inclusive and those students who are designated as low income, disabled, or who are receiving McKinney-Vento services will receive priority access to transportation services.

Services Provided in the 2022-2023 School Year

For the 2022-2023 school year, the Latrobe School District has entered into a service contract with the El Dorado Union High School District to provide home to school transportation to our students. A single bus route in the morning and afternoon are sufficient to meet our needs.

Approximately seven students ride the bus to school each day and twenty-six students take the bus home. All families requesting district transportation have been accommodated.

Unduplicated pupils, including English learners, socioeconomically disadvantaged students, and foster youth may access district provided transportation free of charge.

The El Dorado Union High School District is equipped with vehicles designed to safely transport all students, including students with disabilities.

This plan was presented and adopted by the governing board of the local educational agency in an open meeting with the opportunity for in-person and remote public comment on 3/21/23.

Latrobe School District
2022-23 Enrollment Summary

2022-23

	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
TK	7	7	7	7	7	7	7	7		
K	13	11	11	11	11	11	11	11		
1	13	13	13	13	13	14	13	13		
2	16	16	16	16	16	17	17	17		
3	18	18	18	18	18	18	18	18		
LES	67	65	65	65	65	67	66	66	0	0
4	18	18	18	18	18	18	18	18		
5	12	11	11	11	11	11	11	11		
6	24	24	24	24	24	25	24	24		
7	25	26	26	26	26	27	27	27		
8	17	17	17	17	17	17	16	15		
MH	96	96	96	96	96	98	96	95	0	0
Total	163	161	161	161	161	165	162	161	0	0

Historical (May Counts)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
TK				1	5	2	4	2	5	3	5
K	17	6	11	12	11	18	3	17	17	12	9
1	15	15	6	14	13	11	20	7	13	17	17
2	19	13	13	8	18	13	13	24	10	14	13
3	21	17	12	13	8	17	13	20	22	10	17
LES	72	51	42	48	55	61	53	70	67	56	61
4	20	23	16	14	15	8	18	13	19	26	11
5	17	22	19	15	17	14	10	20	17	18	23
6	21	18	7	20	20	15	16	11	23	18	23
7	18	20	15	16	20	21	17	20	11	21	17
8	18	19	19	13	16	21	21	17	17	13	24
MH	94	102	76	78	88	79	82	81	87	96	98
Total	166	153	118	126	143	140	135	151	154	152	159

H.A.