



## **RESCUE UNION SCHOOL DISTRICT**

2390 Bass Lake Road Rescue, CA 95672 (530) 677-4461 / FAX (530) 677-0719

[www.rescueusd.org](http://www.rescueusd.org)

### **BOARD OF TRUSTEES REGULAR MEETING MINUTES**

Tuesday, February 7, 2023 - 6:30 p.m. Open Session  
Rescue District Office Board Room

The Public's health and well-being are the top priority for the Board of Trustees of the Rescue Union School District and all are urged to take all appropriate health safety precautions. To facilitate this process, there were two options to view and/or participate in this open session meeting in person or via Zoom.

#### **DISTRICT MISSION**

Rescue Union School District, in partnership with families and the community, is dedicated to the success of every student by providing a challenging, comprehensive and quality education in a safe environment in which all individuals are respected, valued, connected and supported.

#### **PLEASE NOTE:**

These are provided as summary minutes. The audio recording of the meeting is available for review at:  
<http://www.rescueusd.org/School-Board/Agendas-Minutes/index.html>

**CALL TO ORDER:** Board president called the meeting to order at 5:30 p.m.

#### **ROLL CALL:**

- ✓ Michael Gordon, President
- ✓ Kim White, Vice President
- ✓ Michelle Bebout, Clerk
- ✓ Jamie Hunter, Member
- Vacant Seat
- ✓ Jim Shoemake, Superintendent and Board Secretary

#### **PUBLIC COMMENT:**

(Closed session agenda items only)

There were no comments concerning items on the Closed Session agenda.

## **CLOSED SESSION:**

The Board adjourned to closed session to discuss matters of personnel, security, negotiations, student discipline, litigation, or other matters as authorized by Government Code Sections 3549.1, 54956.9, 54956.8, 54957, and 54957.6 and Education Code Sections 35146 and 48918.

Conference with Labor Negotiator - Discussion with the District's Superintendent, Jim Shoemake, and/or labor negotiators, Lisa Donaldson and Dustin Haley, regarding directions and issues in negotiations with Rescue Union Federation of Teachers (RUFT), California School Employees Association (CSEA), Confidential Staff, and Administrative Management.

## **OPEN SESSION:**

Convened open session in the Board Room at 6:33 p.m.

Welcome - The Board president provided an introduction to Board meeting proceedings.

Flag Salute - Board president led the flag salute.

### **1. Adoption of Agenda**

(Consideration for Action)

Trustee White moved and Trustee Bebout seconded to approve the agenda as presented. Motion passed 4-0.

## **REPORTS AND COMMUNICATION:**

Report from Closed Session - Board president reported no action taken in closed session.

Superintendent's Report - The Superintendent presented a report on recent Bright Spots happening around the district, including the January 31st selection of Michael Flaherty as Provisional Appointee to the Board. The Superintendent remarked on the "Culture of Excellence" shown by the RUSD Food Services Department recently with new, healthy recipes prepared for students such as "overnight oats." The cafeteria menu additions have been well-received. The District's social media accounts have been performing well and attracting new page visitors and post responses. Also, Jackson Elementary held a wonderful event, Science Night, with wonderful presentations from students and great attendance from staff, families and friends.

Celebrating Excellence - Rescue Elementary Principal Todd McGinnis provided a site update featuring information on school staff, goals and teams such as the Happy "ResCrue" group and the Culture and Climate team. The site update included a report on PTC activities like Game Club and holiday events with global culture education. Planned field trips to Wakamatsu Farm and the Science Center were noted. The Rescue Garden was mentioned as a campus highlight this school year, especially new structures and planters put in by Eagle Scouts. Difference Makers honored were Sheri Allen, Librarian and Brittany Boyle, 2nd grade teacher.

There were no public comments.

## **GENERAL**

(Consideration for Action)

### **2. Policy 6146.5: Elementary/Middle School Promotion Requirements**

The Superintendent recommended the Board review updates to and approve Board Policy 6146.5

Elementary/Middle School Graduation Requirements. Trustee Trustee White moved and Trustee Bebout seconded to approve the updates to BP 6146.5. The motion passed 4-0.

**CURRICULUM & INSTRUCTION:**

(Information and Discussion)

**3. California Healthy Kids Survey Report**

The Superintendent recommended the Board receive information regarding the Rescue Union School District's results for the California Healthy Kids Survey (CHKS) administered to 5<sup>th</sup> and 7<sup>th</sup> grade students. The Assistant Superintendent of Curriculum and Instruction presented an overview of CHKS with District areas of success, areas of future focus, analysis by grade level and next steps planned.

**BUSINESS AND FACILITIES:**

(Information and Discussion)

**4. Solar Power Purchase Agreement (PPA)**

The Superintendent recommended the Board receive a report from EcoMotion related to the Rescue Union School District solicitation of proposals for a potential Solar Power Purchase Agreement (PPA) project. An EcoMotion representative presented data regarding the legal procurement process and general information on school district usage of solar products, with cost savings and contract details to consider.

**CONSENT AGENDA:**

All matters listed under Consent Agenda are considered to be routine or sufficiently supported by prior or accompanying reference materials and information as to not require additional discussion. A motion as referenced below enacts all items.

The Board President called for public comment on any of the items on the consent agenda. There were no public comments. Trustee Bebout moved and Trustee White seconded to approve the balance of the Consent Agenda. The motion passed 4-0.

**5. Board Meeting Minutes-** Minutes of the January 24, 2023 Regular Board Meeting (Materials provided)

**6. Board Meeting Minutes-** Minutes of the January 31, 2023 Special Board Meeting (Materials provided)

**7. Human Resources-**the District's long-range goal is to recruit a diverse, high quality staff with student focused goals and philosophies. Periodically, changes in staffing occur due to need for additional positions, resignations, or leaves of absence. All positions listed are within current budget allocations (Materials provided)

**8. District Expenditure-** Warrants must regularly be presented to the Board of Trustees for ratification.

Detailed warrant order listings are available at the District Office. The supplement reflects expenditures from 1/1/23 through 1/31/23 (Materials provided)

**9. District Purchase Orders -** Purchase orders must regularly be presented to the Board of Trustees for ratification.

The supplemental reflects expenditures from 1/1/23 through 1/31/23 (Materials provided)

**10. Out-of-State Travel Request** (Materials provided)

**11. Safe School Plans -** These plans are updated each year and are developed with the involvement of school, community leaders, staff, parents and students. The Superintendent recommends the Board approve the Safe School Plans for all schools (Materials provided)

**12. School Accountability Report Cards (SARC)** Each school has updated their individual School Accountability Report Card (SARC). The Superintendent recommends the Board approve the SARC's for the 2021-2022 school year, published in 2022-2023 for all schools. (Materials provided)

**ADJOURNMENT:**

Trustee White moved to adjourn the meeting at 8:48 p.m.

Michelle Bebout, Clerk

Date \_\_\_\_\_

Michael Gordon, President

Date



## **RESCUE UNION SCHOOL DISTRICT**

2390 Bass Lake Road Rescue, CA 95672 (530) 677-4461 / FAX (530) 677-0719

[www.rescueusd.org](http://www.rescueusd.org)

### **BOARD OF TRUSTEES REGULAR MEETING MINUTES**

Tuesday, March 7, 2023 - 6:30 p.m. Open Session  
Rescue District Office Board Room

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#### **DISTRICT MISSION**

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#### **PLEASE NOTE:**

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<http://www.rescueusd.org/School-Board/Agendas-Minutes/index.html>

**CALL TO ORDER:** Board president called the meeting to order at 5:30 p.m.

#### **ROLL CALL:**

- ✓ Michael Gordon, President
- ✓ Kim White, Vice President
- ✓ Michelle Bebout, Clerk
- ✓ Jamie Hunter, Member
- Vacant Seat
- Jim Shoemake, Superintendent and Board Secretary

#### **PUBLIC COMMENT:**

(Closed session agenda items only)

There were no comments concerning items on the Closed Session agenda.

## **CLOSED SESSION:**

The Board adjourned to closed session to discuss matters of personnel, security, negotiations, student discipline, litigation, or other matters as authorized by Government Code Sections 3549.1, 54956.9, 54956.8, 54957, and 54957.6 and Education Code Sections 35146 and 48918.

Conference with Labor Negotiator - Discussion with the District's Superintendent, Jim Shoemake, and/or labor negotiators, Lisa Donaldson and Dustin Haley, regarding directions and issues in negotiations with Rescue Union Federation of Teachers (RUFT), California School Employees Association (CSEA), Confidential Staff, and Administrative Management.

## **OPEN SESSION:**

Convened open session in the Board Room at 6:38 p.m.

Welcome - The Board president provided an introduction to Board meeting proceedings.

Flag Salute - Board president led the flag salute.

### **1. Trustee Provisional Appointment/Oath of Office Administration**

The Board President administered the Oath of Office to Michael Flaherty, provisional Board of Trustees appointee, whose term will expire on December 13, 2024. (Materials provided)

### **2. Adoption of Agenda**

(Consideration for Action)

Trustee White moved and Trustee Bebout seconded to approve the agenda as presented. Motion passed 5-0.

## **REPORTS AND COMMUNICATION:**

Report from Closed Session - Board president reported no action taken in closed session.

## **CURRICULUM AND INSTRUCTION:**

(Consideration for Action)

### **3. School Calendar for 2023-2024**

The Calendar Committee under the guidance of the Assistant Superintendent of Curriculum and Instruction prepared the recommended school calendar for 2023-2024. The DRAFT calendar honors important Rescue USD dates and is in alignment with the El Dorado Union High School District 2023-2024 School Calendar. The Superintendent recommended the Board approve the school calendar for 2023-2024. Trustee White moved and Trustee Hunter seconded to approve the 2023-2024 RUSD School calendar. Motion passed 5-0.

## **BUSINESS AND FACILITIES:**

(Information Only)

### **4. Transportation Department Presentation**

The Assistant Superintendent of Business Services, Lisa Donaldson, and the Director of Transportation, Dee Spillers, presented a Transportation Department update. The report included information on staff, ridership numbers across the district, fleet data and grant applications to modernize the District's fleet with electric buses. Additional information shared included a department plan to obtain a contract for implementation of new Smart Tag technology for buses, which would provide electronic identification card readers to drivers for scanning student ID cards and tracking pick-up and drop-off stops and times.

**CONSENT AGENDA:**

All matters listed under Consent Agenda are considered to be routine or sufficiently supported by prior or accompanying reference materials and information as to not require additional discussion. A motion as referenced below enacts all items.

The Board President called for public comment on any of the items on the consent agenda. There were no public comments. Trustee White moved and Trustee Bebout seconded to approve the balance of the Consent Agenda. The motion passed 5-0.

5. School Plans for Student Achievement (SPSA) These plans are updated each year and are developed with the involvement of school, community leaders, staff, parents and students. The Superintendent recommends the Board approve the School Plans for Student Achievement for all schools.

(Materials provided)

**ADJOURNMENT:**

Trustee White moved to adjourn the meeting at 7:39 p.m.

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Michelle Bebout, Clerk

Date

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Michael Gordon, President

Date

RESCUE UNION SCHOOL DISTRICT

**AGENDA:** Certificated Personnel

**RECOMMENDATION:**

The Superintendent recommends the Board approve the following personnel actions.

**BACKGROUND:**

Periodically changes in administrative staffing occur due to hiring, promotions, resignations or requests for leaves of absence. The Board must formally approve these requests.

**STATUS:**

The following certificated personnel changes are listed on the agenda.

Name	Personnel Action	Position FTE	Position	School or Dept.	Effective Date
Briseno, Tom	Employment, Temp	1.0	Teacher	Green Valley	3/06/2023
Marz, Ann	Employment, Temp	1.0	Teacher	Marina Village	2/01/2023
Augino, Jacob	End Temporary Contract	1.0	Teacher	Green Valley	5/26/2023
Beamer, Chrisine	End Temporary Contract	.20	Nurse	Lakeview	5/26/2023
Breeden, Christy	End Temporary Contract	1.0	Teacher	Lake Forest	5/26/2023
Briseno, Tom	End Temporary Contract	1.0	Teacher	Green Valley	5/26/2023
Cain, Amber	End Temporary Contract	1.0	Teacher	Rescue	5/26/2023
Ford, Jenna	End Temporary Contract	1.0	Teacher	Rescue	5/26/2023
Kunkle, Jennifer	End Temporary Contract	1.0	Teacher	Lakeview	5/26/2023
Leonhart, Christina	End Temporary Contract	1.0	Counselor	Lakeview	5/26/2023
Marz, Ann	End Temporary Contract	1.0	Teacher	Marina Village	5/26/2023
McGehee, Andrea	End Temporary Contract	1.0	Teacher	Green Valley	5/26/2023
McGinnis, Melanie	End Temporary Contract	1.0	Teacher	Lake Forest	5/26/2023
Nezbeth, Lacie	End Temporary Contract	1.0	Teacher	Green Valley	5/26/2023
Nichols, Vanessa	End Temporary Contract	1.0	Counselor	Jackson	5/26/2023
Petty, Kristen	End Temporary Contract	1.0	Teacher	Lakeview	5/26/2023
Reynoso, Jennifer	End Temporary Contract	1.0	Teacher	Lake Forest	5/26/2023
Smith, Jennifer	End Temporary Contract	1.0	Teacher	District Office	5/26/2023
Witte, Amy	End Temporary Contract	.50	Teacher	Marina Village	5/26/2023
Wojan, Megan	End Temporary Contract	.62	Teacher	Jackson	5/26/2023
Boyle, Brittany	Job Share / 20% LOA	.80	Teacher	Rescue	8/9/2023
Polnasek, Stephanie	Job Share / 80% LOA	.20	Teacher	Rescue	8/9/2023
Jarecki, Laura	Job Share / 50% LOA	.50	Teacher	Marina Village	8/9/2023
Laird, Jodi	Job Share / 20% LOA	.80	Teacher	Green Valley	8/9/2023
Wooster, Jennifer	Job Share / 80% LOA	.20	Teacher	Green Valley	8/9/2023
Pierce, Alyssa	Job Share / 20 % LOA	.80	Teacher	Lake Forest	8/9/2023



Baker, Monica	Job Share / 20 % LOA	.80	Teacher	Lake Forest	8/9/2023
White, Jennifer	Job Share / 60% LOA	.40	Teacher	Lake Forest	8/9/2023
Noble, Michele	20% unpaid LOA	.80	Teacher	Marina Village	8/9/2023
McKelvey, Kristen	20% unpaid LOA	.80	Counselor	Lake Forest	8/9/2023
Grom, Viktoriya	Resignation	1.0	Teacher	Rescue	5/26/2023
Parsley, Julie	Resignation	1.0	Teacher	Green Valley	5/26/2023
Reese, David	Resignation	1.0	Teacher	Pleasant Grove	5/26/2023
Sippola, Johanna	Resignation	1.0	Teacher	District	5/26/2023
Burkhart, Julie	Retirement	1.0	Teacher	Lake Forest	5/26/2023
Cartwright, Margaret	Retirement	1.0	Teacher	Lake Forest	7/7/2023
Ferrara, Charlene	Retirement	1.0	Teacher	Marina Village	5/26/2023
Nelson, Vicki	Retirement	1.0	Teacher	Lakeview	5/26/2023
Steffano, Kathleen	Retirement	1.0	Teacher	Jackson	5/26/2023

**FISCAL IMPACT:**

Fiscal impact will be reflected in the 2022-2023 and 2023-2024 budget.

**BOARD GOALS:**

Board Focus Goal IV - STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA: Certificated Administrative Personnel**

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees approve the following personnel action(s).

**BACKGROUND:**

Periodically changes in administrative staffing occur due to hiring, promotions, resignations or requests for leaves of absence. The Board must formally approve these requests.

**STATUS:**

The following administrative personnel changes are listed on the agenda.

Name	Personnel Action	FTE	Position	School or Dept.	Effective Date
Lawson, Lisa	Resignation	.80	Psychologist	District	6/30/2023

**FISCAL IMPACT:**

Fiscal impact will be reflected in the 2023-2024 budget.

**BOARD GOALS:**

Board Focus Goal IV - STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: Classified Personnel**

**RECOMMENDATION:**

The Superintendent recommends the Board approve the following personnel actions.

**BACKGROUND:**

Periodically changes in classified staffing occur due to hiring, resignations or requests for leaves of absence. The Board must formally approve these requests.

**STATUS:**

The following classified personnel changes are listed on the agenda:

Name	Personnel Action	Position FTE	Position	School or Dept.	Effective Date
Emp#4110	Dismissal	.75			2/10/2023
Dennis, Samantha	Employment	.75	Instructional Assistant - SDC	Lake Forest	2/13/2023
Gustafson, Dylan	Employment	.75	Custodian	Pleasant Grove	2/6/2023
Mastoor, Farooqa	Employment	.3750	Yard Supervisor	Lake Forest	3/7/2023
Mibach, Marisa	Employment	.75	II Facilitator	Lake Forest	2/21/2023
Laird, Haley	Resignation	.3750	Yard Supervisor	Rescue	2/10/2023

**FISCAL IMPACT:**

Fiscal impact will be reflected in the 2022-2023 budget years.

**BOARD GOAL:**

Board Focus Goal IV – STAFF NEEDS:

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to providing quality education for our students.

# Certification of Signatures

## Rescue Union School District

As clerk/secretary to the governing board of the above named school district, I certify that the signatures shown below in Column 1 are of the members of the governing board. I certify that the signatures as shown in column 2 are the verified signatures of the person or persons authorized to sign notices of employment, contracts and orders drawn on the funds of the district. These certifications are made in accordance with the provision of Education Code Sections:

**K-12 Districts:** 35143, 42632, and 42633  
**Community College Districts:** 72000, 85232, and 85233

If persons authorized to sign orders as shown in Column 2 are unable to do so, the law requires the signatures of the majority of the governing board. These approved signatures are valid for the period of December 2022 to December 2023, in accordance with governing board approval dated **December 13, 2022**.

<u><b>Column 1</b></u> Signatures of Members of the Governing Board	<u><b>Column 2</b></u> Signatures of Personnel and/or Members of Governing Board authorized to sign Orders for Salary, or Commercial Payments, Notices of Employment and Contracts.
Signature:	Signature:
Typed Name:	Typed Name: Jim Shoemake
Title: President of the Board of Trustees/Education	Title: Superintendent

Signature:	Signature:
Typed Name:	Typed Name: Lisa Donaldson
Title: Vice President of the Board of Trustees/Education	Title Assistant Superintendent of Business Services

Signature:	Signature:
Typed Name:	Typed Name: Dustin Haley
Title: Clerk/Secretary of the Board of Trustees/Education	Title Assistant Superintendent of Curriculum & Instruction

Signature:	Signature:
Typed Name:	Typed Name:
Title: Member of the Board of Trustees/Education	Title

Signature:	Signature:
Typed Name:	Typed Name:
Title: Member of the Board of Trustees/Education	Title

Signature:	Signature:
Typed Name:	Typed Name:
Title:	Title

Signature: \_\_\_\_\_ Date \_\_\_\_\_  
 Clerk/Secretary to the Board

015 RESCUE UNION SCHOOL DISTRICT J58668  
BATCH 0041 02\_02\_2023 LQ

ACCOUNTS PAYABLE PRELIST  
BATCH: 0041 0041 02\_02\_2023 LQ

APV500 -- L.00.21 02/01/23 16:22 PAGE 19  
<< Held for Audit >>

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

105374/00	WAYNES LOCKSMITH INC									
	669 PLACERVILLE DRIVE									
	PLACERVILLE, CA 95667									

235234 PO-230231 01/24/2023 19649

1	01-8150-0-4300-0000-8110-085-0000-00-000 NN P	25.00	*	25.00						
TOTAL PAYMENT AMOUNT										

TOTAL BATCH PAYMENT	294,485.59	***	0.00	294,485.59
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TOTAL DISTRICT PAYMENT	294,485.59	****	0.00	294,485.59
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TOTAL FOR ALL DISTRICTS:	294,485.59	****	0.00	294,485.59
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Number of checks to be printed: 71  
Number of zero dollar checks: 1

71, not counting voids due to stub overflows.  
1, will be printed.

Pursuant to Rescue Union 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 2/1/23

Vendor/Addr Reg 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 Liq Amt	E-Term Net Amount	E-ExtRef
105374/00	WAYNES LOCKSMITH INC 669 PLACERVILLE DRIVE PLACERVILLE, CA 95667								
235234	PO-230231	01/30/2023 i9695			1 01-8150-0-4300-0000-8110-085-0000-00-000 NN P		8.66	8.66	8.66

TOTAL PAYMENT AMOUNT	8.66 *								
TOTAL BATCH PAYMENT	38,993.95 ***	0.00						38,993.95	
TOTAL DISTRICT PAYMENT	38,993.95 ****	0.00						38,993.95	
TOTAL FOR ALL DISTRICTS:	38,993.95 ****	0.00						38,993.95	
								38,993.95	

Number of checks to be printed: 23, not counting voids due to stub overflows.

Pursuant to Rescue Union School District Policy, the El Dorado County Superintendent of Schools is hereby authorized and directed to issue individual warrants to the payees named herein



District Designee



Date

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

100001/00 VERIZON WIRELESS  
P O BOX 660108  
DALLAS, TX 75266-0108  
235309 PO-230301 01/24/2023 942355035-00001 DEC 25 - JAN 2 1 01-0000-0-5901-0000-7600-081-0000-00-000 NN P 34.92 34.92  
TOTAL PAYMENT AMOUNT 34.92 \*

105374/00 WAYNES LOCKSMITH INC  
669 PLACERVILLE DRIVE  
PLACERVILLE, CA 95667  
235234 PO-230231 02/03/2023 i9727 1 01-8150-0-4300-0000-8110-085-0000-00-000 NN P 94.18 94.18  
TOTAL PAYMENT AMOUNT 94.18 \*

102998/00 WELLS FARGO FINANCIAL LEASING  
PO BOX 77096  
MINNEAPOLIS, MN 55480  
235311 PO-230303 01/28/2023 5023657807 1 01-0000-0-5690-1110-1000-081-0000-00-000 NN P 235.95 235.95  
TOTAL PAYMENT AMOUNT 235.95 \*

TOTAL BATCH PAYMENT 142,206.21 \*\*\* 0.00 142,206.21  
TOTAL USE TAX AMOUNT 304.05

TOTAL DISTRICT PAYMENT 142,206.21 \*\*\*\* 0.00 142,206.21  
TOTAL USE TAX AMOUNT 304.05

TOTAL FOR ALL DISTRICTS: 142,206.21 \*\*\*\*\* 0.00 142,206.21  
TOTAL USE TAX AMOUNT 304.05

Number of checks to be printed: 54, not counting voids due to stub overflows.  
Number of zero dollar checks: 3, will be printed.

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

 Date 2/8/23

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

TOTAL BATCH PAYMENT	11,908.59	***	0.00	11,908.59
TOTAL DISTRICT PAYMENT	11,908.59	****	0.00	11,908.59
TOTAL FOR ALL DISTRICTS:	11,908.59	****	0.00	11,908.59

Number of checks to be printed: 5, not counting voids due to stub overflows.  
 Number of zero dollar checks: 3, will be printed.

Pursuant to Rescue Union School District Policy, the El Dorado County Superintendent of Schools is hereby authorized and directed to issue individual warrants to the payee named hereon

 2/13/23  
 District Designee Date



Vendor/Addr	Remit name	Date	Description	Tax ID num	Deposit type	FD	RESC	Y	OBJT	GOAL	ABA num	Account num	EE	ES	E-Term	E-ExtRef
Req Reference													Liq	Amt	Net	Amount
TOTAL PAYMENT AMOUNT																
228.88 *																

102673/00 UBEO BUSINESS SERVICES  
3131 ESPLANADE  
CHICO, CA 95973

PV-230697 02/09/2023 3985989

01-9427-0-4300-1110-1000-027-0000-97-000 NY  
TOTAL PAYMENT AMOUNT 71.94 \*

71.94  
71.94

104649/00 VILLALOVOS, SANDRA  
(EMPL REIMB)  
4000 HARLINGTON CIRCLE  
EL DORADO HILLS, CA 95762

PV-230693 02/08/2023 CVS PHARMACY 020123 BOARD PICS 01-0000-0-4300-0000-7100-082-0000-00-000 NN  
TOTAL PAYMENT AMOUNT 4.70 \*

4.70  
4.70


TOTAL BATCH PAYMENT 62,669.34 \*\*\* 0.00 62,669.34

TOTAL DISTRICT PAYMENT 62,669.34 \*\*\*\* 0.00 62,669.34

TOTAL FOR ALL DISTRICTS: 62,669.34 \*\*\*\*\* 0.00 62,669.34

Number of checks to be printed: 36, not counting voids due to stub overflows.

Pursuant to Rescue Union 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 2/16/23

015 RESCUE UNION SCHOOL DISTRICT J63198  
0046 02\_23\_2023 LQ

ACCOUNTS PAYABLE PRELIST  
BATCH: 0046 0046 02\_21\_2023 LQ

APY500 L-00.21 02/22/23 15:58 PAGE 13  
<< Held for Audit >>

Vendor/Addr	Remit name	Req Reference	Date	Description	Tax ID num	Deposit type	ABA num	Account num	EE ES	E-Term	E-ExtRef
106639/00	THE BYLUND CLINIC				FD RESC Y	OBJT	GOAL	L3 SCH	19MPS	Liq Amt	Net Amount
	756 MARJORAM DRIVE										
	BRENTWOOD, CA 94513										

PV-230718 02/22/2023 INVOICE 12192022 K.O.

01-6500-0-5806-5770-1120-063-8000-00-000 N6  
TOTAL PAYMENT AMOUNT

8,000.00  
8,000.00

104986/00 TPX COMMUNICATIONS  
PO BOX 509013  
SAN DIEGO, CA 92150-9013

235307 PO-230299 02/09/2023 153965 FEB

1 01-0000-0-5901-0000-7600-081-0000-00-000 NN P  
TOTAL PAYMENT AMOUNT

1,824.22  
1,824.22

TOTAL BATCH PAYMENT	473,740.31 ***	0.00	473,740.31
TOTAL DISTRICT PAYMENT	473,740.31 ****	0.00	473,740.31
TOTAL FOR ALL DISTRICTS:	473,740.31 ****	0.00	473,740.31

Number of checks to be printed: 51, not counting voids due to stub overflows.  
Number of zero dollar checks: 5, will be printed.

Pursuant to Rescue Union School District Policy, the El  
Dorado County Superintendent of Schools is hereby  
authorized and directed to issue individual warrants to the  
employees named hereon

  
District Designee Date

Vendor/Addr	Remit name	Date	Description	Tax ID num	Deposit type	ABA num	Account num	EE	ES	E-Term	E-ExtRef
Req Reference					FD RESC Y	OBJT GOAL	L3 SCH	T9MPS	Liq Amt	Net Amount	
101193	(CONTINUED)										
235020	PO-230047	02/24/2023	INC PER KELLY		1	01-1100-0-4300-1110-1000-026-0000-96-000	NN	C	9.92	0.00	
235238	PO-230228	02/18/2023	3531013195		1	01-1100-0-4300-1110-1000-022-0000-92-000	NN	P	24.13	24.13	
235263	PO-230272	01/13/2023	3527793792		1	01-1100-0-4300-1110-1000-028-0000-98-000	NN	P	20.48	20.48	
235263	PO-230272	01/13/2023	3527793793		1	01-1100-0-4300-1110-1000-028-0000-98-000	NN	P	36.47	36.47	
235263	PO-230272	02/02/2023	3529769142		1	01-1100-0-4300-1110-1000-028-0000-98-000	NN	P	14.99	14.99	
235263	PO-230272	02/11/2023	3530518374		1	01-1100-0-4300-1110-1000-028-0000-98-000	NN	P	126.48	126.48	
235263	PO-230272	02/10/2023	3530328966		1	01-1100-0-4300-1110-1000-028-0000-98-000	NN	P	49.49	49.49	
235263	PO-230272	02/07/2023	3530121877		1	01-1100-0-4300-1110-1000-028-0000-98-000	NN	P	461.07	461.07	
235263	PO-230272	02/16/2023	3530774772		1	01-1100-0-4300-1110-1000-028-0000-98-000	NN	P	22.85	22.85	
235322	PO-230307	02/16/2023	3530774773		1	01-0000-0-4300-0000-7200-080-0000-00-000	NN	P	49.87	49.87	
235690	PO-230681	02/01/2023	3529702736		1	01-3213-0-4300-0000-7200-082-0000-00-000	NN	P	65.39	65.39	
									160.86	160.86	
									2,212.13	2,212.13	

103450/00 SHQA-SIERRA WEST OFF. ASSOC  
PO BOX 575  
LOTUS, CA 95651

PV-230755 02/24/2023 INVOICE 021523 GV BOYS GIRLS B 01-1100-0-5806-1110-1000-020-0000-90-000 NY  
TOTAL PAYMENT AMOUNT 320.00 \*

320.00  
320.00

105690/00 THE LION ELECTRIC CO USA  
4522 PARKER AVE  
BUILDING 700 SUITE 350  
MCCELLEAN PARK, CA 95652

235160 PO-230143 01/27/2023 IN-CA2000414

1 01-0842-0-4360-0000-3600-083-0000-00-000 NN P  
TOTAL PAYMENT AMOUNT 342.24 \*

342.24  
342.24

105374/00 WAYNES LOCKSMITH INC  
669 PLACERVILLE DRIVE  
PLACERVILLE, CA 95667

235234 PO-230231 02/06/2023 19742

1 01-8150-0-4300-0000-8110-085-0000-00-000 NN P  
TOTAL PAYMENT AMOUNT 27.99 \*

27.99  
27.99

Pursuant to Rescue Union School District Policy, the El Dorado County Superintendent of Schools is hereby authorized and directed to issue individual warrants to the payees named herein

TOTAL BATCH PAYMENT 111,173.36 \*\*\* 0.00 111,173.36

  
District Designee  
Number of checks to be printed: 32, not counting voids due to stub overflows.  
Number of zero dollar checks: 3, will be printed.

TOTAL DISTRICT PAYMENT 111,173.36 \*\*\*\* 0.00 111,173.36

TOTAL FOR ALL DISTRICTS: 111,173.36 \*\*\*\* 0.00 111,173.36

111,173.36  
111,173.36

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	GOAL FUNC LC1 LOC2 L3 SCH T9MPS		Liq Amt	Net Amount	

100571/00	WEST MUSIC							
	PO BOX 5521							
	1212 5TH STREET							
	CORALVILLE, IA 52241							
235667	PO-230654 01/16/2023 S12238123							
			1 01-1100-0-4300-1110-1000-099-0034-00-000 YN F			1,146.04		1,068.57
								1,068.57
			TOTAL PAYMENT AMOUNT					77.47
			TOTAL USE TAX AMOUNT					

101445/00	WORTHINGTON DIRECT INC							
	PO BOX 674536							
	DALLAS, TX 75267-4536							
235630	PO-230619 02/22/2023 INV397574-RES2042							
235630	PO-230619 02/22/2023 INV397574-RES2042							
			1 01-9428-0-4400-0000-2420-028-0121-98-000 NN F			2,511.28		2,511.28
			2 01-9428-0-4300-0000-2420-028-0121-98-000 NN F			2,318.10		2,312.68
								4,823.96
			TOTAL PAYMENT AMOUNT					


TOTAL BATCH PAYMENT	412,488.98 ***	0.00	412,488.98
TOTAL USE TAX AMOUNT			77.47

TOTAL DISTRICT PAYMENT	412,488.98 ****	0.00	412,488.98
TOTAL USE TAX AMOUNT			77.47

TOTAL FOR ALL DISTRICTS:	412,488.98 ****	0.00	412,488.98
TOTAL USE TAX AMOUNT			77.47

Number of checks to be printed: 47, not counting voids due to stub overflows.  
Number of zero dollar checks: 3, will be printed.

I, \_\_\_\_\_, Treasurer of the Rescue Union School District Policy, the El  
Colorado County Superintendent of Schools is hereby  
authorized and directed to issue individual warrants to the  
payees named hereon.

 Date 3/6/23

District Designee

## 01 GENERAL FUND

P.O.#	VENDOR NAME	DESCRIPTION	AMOUNT	SITE NAMES
230724	2NDGEAR LLC	25 chromebooks	11,623.19	DISTRICTWIDE SERVICES
230742	ACER LANDSCAPE MATERIALS INC	SITE- Garden	1,277.65	Pleasant Grove Middle School
230689	AMAZON CAPITAL SERVICES INC	Spring Dance	155.00	Pleasant Grove Middle School
230695	AMAZON CAPITAL SERVICES INC	Tech Supplies List - 2/7/23	2,041.26	DISTRICTWIDE SERVICES
230725	AMAZON CAPITAL SERVICES INC	Tech List 2/21/23	945.81	DISTRICTWIDE SERVICES
230733	AMAZON CAPITAL SERVICES INC	LTIS laptop & tablet	878.36	DISTRICTWIDE SERVICES
230744	AMAZON CAPITAL SERVICES INC	Tech Supplies - 3/1/23 list	32.98	DISTRICTWIDE SERVICES
230746	AMAZON CAPITAL SERVICES INC	Open PO 8th Science supplies	1,000.00	Pleasant Grove Middle School
230686	APPLE COMPUTER INC	iPad for SpEd	485.55	DISTRICTWIDE SERVICES
230723	APPLE COMPUTER INC	iPad Mini for J - Jenny Webb	485.55	DISTRICTWIDE SERVICES
230717	BARTON READING & SPELLING SYS	Level 2 phonics awareness	336.70	Lakeview
230728	BUREAU OF EDUCATION & RESEARCH	Recorded Version of Libr Conf	558.00	DISTRICTWIDE SERVICES
230752	BUREAU OF EDUCATION & RESEARCH	Library Seminar - elem schools	1,295.00	DISTRICTWIDE SERVICES
230703	CAHPERD	State Conference 2023 PE Tchrs	1,540.00	Marina Village School
230687	CCSS	CCSS CONFERENCE PO 230528	1,500.00	DISTRICTWIDE SERVICES
230722	CUSTOMINK	Shirts for Oral Interpretation	258.73	Lakeview
230743	CUSTOMINK	NATURE BOWL TSHIRT	250.00	Lakeview
230684	DEMCO INC	Supplies and Bookmarks	534.38	DISTRICTWIDE SERVICES
230705	DEMCO INC	Bookmarks & MV library supplies	284.93	DISTRICTWIDE SERVICES
230726	DEMCO INC	Library Supplies: GV & J	186.87	DISTRICTWIDE SERVICES
230716	DEPENDABLE ROOTER & PLUMBING		6,000.00	Maintenance
230708	DISCOUNT TWO WAY RADIO CORP	Radio-Site	758.45	Pleasant Grove Middle School
230700	EL DORADO COUNTY	Aide Billing 2022-2023	230,000.00	Student Support Services
230710	EL DORADO COUNTY	Tardy Slips order	235.95	Marina Village School
230720	EL DORADO COUNTY	M.S. Settlement	30,000.00	DISTRICTWIDE SERVICES
230697	FLINN SCIENTIFIC INC	S. Williams, 8th gr science	416.91	Marina Village School
230685	FOLLETT SCHOOLS SOLUTIONS INC	Books for Library	1,095.83	Jackson School
230732	FOLLETT SCHOOLS SOLUTIONS INC	Follett Book Order	0.00	Lake Forest School
230753	FOLLETT SCHOOLS SOLUTIONS INC	Library Books	827.03	Lakeview
230707	GOPHER SPORT PLAY WITH A PURP	Hula Hoops	72.01	Lakeview
230713	GOPHER SPORT PLAY WITH A PURP	Volleyballs	479.88	Rescue School
230734	GOPHER SPORT PLAY WITH A PURP	Hula Hoops for Recess	96.04	Lakeview
230747	GOPHER SPORT PLAY WITH A PURP	4 square playground balls	102.78	Lakeview
230683	INFINITY COMMUNICATIONS &	E-Rate Category Two	4,500.00	DISTRICTWIDE SERVICES
230540	J.W. PEPPER & SON INC	Ben Cain / Open PO 22-23	1,500.00	Marina Village School
230749	JONES SCHOOL SUPPLY CO INC	Jackson School Pencils	269.36	Jackson School
230745	JUNIOR LIBRARY GUILD	Library - Gen Donations	16,088.00	Pleasant Grove Middle School
230721	KEYGUARD ASSISTIVE TECHNOLOGY	Assistive Tech. Device - GM	245.65	Student Support Services
230690	MIDAMERICA BOOKS	Library Books	74.91	Lake Forest School
230704	OAKLAND ATHLETICS	AVID field trip tickets	825.00	Pleasant Grove Middle School
230741	PACIFIC OFFICE AUTOMATION	Riso Master/Ink	859.72	Lake Forest School
230729	PAPE/ KENWORTH		10,000.00	Transportation
230706	PMC (Oral Interpretation)	Oral Interpretation/J. Matzat	120.00	Marina Village School
230711	PMC (Oral Interpretation)	Participate in Oral Interp	120.00	Green Valley School
230714	PMC (Oral Interpretation)	Oral Interpretation 2023	64.00	Lakeview
230715	PMC (Oral Interpretation)	Oral Interpretation Fee	64.00	Jackson School
230712	POLLOCK PINES ESD	1-5 gr Spelling Bee	240.00	Green Valley School
230727	POLLOCK PINES ESD	Spelling Bee Entry Fee	240.00	Rescue School
230756	POLLOCK PINES ESD	Entry fee for Spelling Bee	240.00	Jackson School
230709	ROCHESTER 100 INC	Nicky's Folders	544.29	Lake Forest School
230528	RUSD CONFERENCE	CCSS Conference	4,224.50	Pleasant Grove Middle School

13 CAFETERIA FUND			
P.O.#	VENDOR NAME	DESCRIPTION	AMOUNT
230702	CHEFS TOYS LLC	Countertop warmer	5,082.58
230701	RUSD CONFERENCE	CSNA Conference	1,604.00
		TOTAL FUND	6,686.58
		TOTAL DISTRICT	395,166.63

		SITE NAMES	
		Food Services - Req Entry	
		Food Services - Req Entry	

## Date: 2/6/2023

Will be sold through govdeals.com.

Principal/Supervisor Signature

Code	Description
A	Fair Equipment that is usable without repairs, but is somewhat worn or deteriorated and soon may require repair.
B	Poor Equipment that is usable but is considerably worn or deteriorated. The remaining utility is limited or major repairs will be required.
C	Unusable, cannot be repaired.

# **Rescue Union School District Transportation Plan 2022-23 and 2023-24**

## **Transportation Services:**

**1. Enter description of transportation services offered to pupils, and how it will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income. Plan may provide for the LEA to partner with municipally owned transit system to provide services to middle and high school students. An LEA may provide no-cost transit passes to students.**

*The Superintendent or designee shall design transportation routes and stops within district boundaries that promote student safety, maximum efficiency in the use of buses, and decreased traffic in and around the schools.*

*The following will be considered when establishing or modifying routes:*

- 1. Distance of students from school.*
- 2. Types of roadways and walkways. Roads must be paved, a minimum of 20 feet wide, and if there is a need for the bus to turn around there must be a safe and suitable place to do so.*
- 3. Amount of traffic on roadways used by the students.*
- 4. Length of routes in miles.*
- 5. Length of routes in time.*
- 6. Five or more students in the area (per bus stop) riding the bus.*
- 7. Size and number of buses.*
- 8. Unusual conditions which may involve hazards, weather, physical condition of the students, etc.*
- 9. Operating with no more than three stops per mile except for modifications made necessary by other factors such as safety of the student, shoulder room on which students may walk, weather conditions, etc.*
- 10. The Governing Board may modify minimum bus transportation distances as conditions warrant.*
- 11. It must be within the financial ability of the district.*
- 12. Prioritize grades TK-6*
- 13. Prioritize schools with the highest low income students*

**2. Enter description of LEA's transportation services that would be accessible to pupils with disabilities, and homeless children and youth.**

*The district shall provide home-to-school transportation and additional transportation services as needed for students with disabilities as specified in their individualized education program or Section 504 plan.*

*The Superintendent or designee shall provide transportation to homeless students in accordance with law, Board policy, and administrative regulation. When the student resides outside of district boundaries, the Superintendent or designee shall consult with the superintendent of the district of residence to apportion the responsibility and costs of transportation.*

**3. Enter description of how unduplicated pupils, would be able to access available home-to-school transportation at no-cost to the pupils.**

*Students receiving free transportation shall not be identified by the use of special bus passes, tickets, lines, seats or any other means. They shall in no way be treated differently from other students, nor shall their names be published, posted or announced in any manner or used for any purpose other than the transportation program.*

*Eligibility for free transportation shall be based on the following criteria:*

- 1. Students identified as low income*
- 2. Students identified as Foster Youth*
- 3. Students identified as English Learner*
- 4. Students identified as Homeless*
- 5. Students whose individualized education program requires transportation*



**Additional Plan Information:**

Continue to replace current high polluting school buses and white fleet trucks or vans with low, near-zero, and zero-emission available options. New school buses must include current safety features such as seat belts, quieter cabin experience, and fuel and maintenance cost savings. We will research available grant funding\* to help with our transportation replacement plan such as Air Quality Districts, Heavy Duty Vehicle Incentive Program (HVIP), Diesel Emission Reduction Act (DERA).

**Consultations:**

This plan was made with all required consultations per Ed Code 39800.1

**2022-23 FINANCIAL DATA ESTIMATES****Revenue Calculation**

Total 2021-22 Transportation Expenses (Function 36XX)	1,036,867.59
Less Capital Outlay (object 6XXX, Function 3600)	62,555.51
Less Nonagency Expenditures (Goal 7110,7150, Function 3600)	1,113.00
Estimated 60% Reimbursement	583,919.45
Less 2021-22 Transportation add-on (from LCFF Calculator)	434,285.00

<b>Total Revenue (Object 8590, Resource 0000)</b>	<b>149,634.45</b>
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**BUDGET****Expenditures and Other Financing Uses**

2000-2999 - Classified Salaries	655,715.57
3000-3999 - Employee Benefits	321,097.68
4000-4999 - Books and Supplies	223,732.54
5000-5999 - Services and other Operating Expenditures	29,499.64
6000-6999 - Capital Outlay	1,708,269.54
7000-7999 - Other Outgo	115,218.00

<b>Total Expenditures</b>	<b>3,053,532.97</b>
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**2023-24 FINANCIAL DATA ESTIMATES****Revenue Calculation**

Total 2022-23 Transportation Expenses (Function 3600)	3,053,532.97
Less Capital Outlay (object 6XXX, Function 3600)	1,708,269.54
Less Nonagency Expenditures (Goal 7110,7150, Function 3600)	115,218.00
Estimated 60% Reimbursement	738,027.26
Less 2022-23 Transportation add-on (from LCFF Calculator)	491,871.00

<b>Total Revenue (Object 8590, Resource 0000)</b>	<b>246,156.26</b>
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**BUDGET****Expenditures and Other Financing Uses**

2000-2999 - Classified Salaries	660,000.00
3000-3999 - Employee Benefits	325,000.00
4000-4999 - Books and Supplies	225,000.00
5000-5999 - Services and other Operating Expenditures	30,000.00
6000-6999 - Capital Outlay	10,000.00
7000-7999 - Other Outgo	115,000.00

<b>Total Expenditures</b>	<b>1,365,000.00</b>
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**Board Approval Date:** (must be on or before April 1, 2023)

The Transportation plan and revenue calculations were developed in accordance with Education Code Sections 39800.1 and 41850.1.

# **STEPHEN ROATCH ACCOUNTANCY CORPORATION**

Certified Public Accountants

Stephen Roatch - President  
Habbas Nassar - Vice President

December 14, 2022

Management and Governing Board of  
Rescue Union School District  
2390 Bass Lake Road  
Rescue, CA 95672

## **Year 1 of 3-year contract**

This letter confirms that Rescue Union School District has requested our firm to perform only the audit services described in this letter and has not requested our firm to provide any specific internal control review or fraud audit service. This letter also confirms our understanding of the terms and objectives of our audit engagement and the nature and limitations of the services we will provide.

We are pleased to confirm our understanding of the services we are to provide Rescue Union School District for the years ended June 30, 2023, June 30, 2024, and June 30, 2025.

## **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Rescue Union School District as of and for the year ended 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 Rescue Union School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government 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 Rescue Union 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 appropriate 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 and analysis
2. Budgetary comparison information
3. Schedules of the proportionate share of the net pension liabilities
4. Schedules of contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Rescue Union School District's financial statements. We will subject the supplementary information (combining nonmajor fund financial statements, reconciliation of annual financial and budget report with audited financial statements, schedule of expenditures of federal awards, and supporting schedules) 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.

### **Audit Scope and Objectives (Concluded)**

The Schedule of Financial Trends and Analysis will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

The objectives of our audit are to obtain reasonable assurance as to 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 opinion 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 and third paragraphs when considered in relation to the financial statements as a 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).

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

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 2022-23 *Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, prescribed in the *California Code of Regulations*, Title 5, section 19810 and following; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance and will include tests of your accounting records, a determination of major program (s) in accordance with Uniform Guidance, 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.

### **Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit (Concluded)**

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 District or to acts by management or employees acting on behalf of the District. 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 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, 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.

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 District's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions, as applicable. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

The anticipated significant risks of material misstatement are based on areas identified in the prior year's audit, which may be modified once the planning for the current year's audit is completed, are: 1) Accounts Receivable (Revenues) and 2) Accounts Payable.

Our audit of the financial statements does not relieve you of your responsibilities.

### **Audit Procedures - Internal Control**

We will obtain an understanding of the 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.

### **Audit Procedures - Internal Control (Concluded)**

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, 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 Rescue Union 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*.

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 Rescue Union 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 Rescue Union 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, management's discussion and analysis, budgetary comparison information, schedules of the proportionate share of the net pension liabilities, schedules of contributions, and supplementary schedules and information (nonaudit services), as applicable, of Rescue Union 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.

### **Other Services (Concluded)**

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.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes and any other nonaudit services (management's discussion and analysis, budgetary comparison information, schedules of the proportionate share of the net pension liabilities, schedules of contributions, and supplementary schedules and information, as applicable) 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 any other nonaudit services we provided and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes and any other nonaudit services we provided 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.

### **Responsibilities of Management for the Financial Statements and Single Audit**

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), rules, 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.

Management is responsible for making drafts of financial statements, 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).



**Responsibilities of Management for the Financial Statements and Single Audit (Continued)**

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; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the District 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; 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. As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements.

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 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 District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws, regulations, contracts, agreements, and grants. Management is 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, as 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) in conformity with the Uniform Guidance. 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. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. 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; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period; 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.

### **Responsibilities of Management for the Financial Statements and Single Audit (Concluded)**

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 (GAAP). 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. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. 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; 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.

### **Engagement Administration, Fees, and Other**

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, auditors' 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.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.



### **Engagement Administration, Fees, and Other (Continued)**

In accordance with Education Code 41020, audit reports will be filed with the County Superintendent of Schools, the California Department of Education, and the State Controller's Office by December 15<sup>th</sup> following the close of the fiscal year. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Stephen Roatch Accountancy Corporation 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 State Controller's Office or its designee, Department of Education, 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 Stephen Roatch Accountancy Corporation 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 State Controller's Office. If we are aware that a federal awarding agency 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.

Habbas Nassar, Certified Public Accountant (CPA) is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. We agree that our all-inclusive fee will be **\$27,600** for the fiscal year ended June 30, 2023, **\$29,500** for June 30, 2024, and **\$31,565** for June 30, 2025. 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. An additional fee will be charged for attending meetings with the District's Board, if deemed appropriate.

Either party may terminate this agreement at any time for any reason, providing 30 days written notice is given to the other party. It is understood that payment shall be made for services rendered to the point of termination.

It is agreed that the District will withhold ten (10) percent of the audit fee until the State Controller certifies that the report conforms to the reporting provisions of the *2022-23 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*.

In accordance with Education Code Section 14505, it is further agreed that the District will withhold fifty (50) percent of the audit fee for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to reporting provisions of the *2022-23 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*.

**Engagement Administration, Fees, and Other (Continued)**

The State Controller of California has required that all Districts and auditors contracting for multi-year engagements include a stipulation that the contract is null and void if the auditor is declared ineligible to perform LEA audits.

In the event that the GASB, FASB, AICPA, GAO, OMB, or the Education Audit Appeals Panel's Office issues additional standards or audit procedures that require additional work during the audit period, we will discuss these requirements with you before proceeding further. Before starting the additional work, we will prepare an estimate of the time necessary, as well as the fee for performing the additional work. Our fee for addressing the additional requirements will be our standard hourly rates for each person involved in the additional work.

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.

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 these sites or to consider the consistency of other information on the website with the original document.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our applicable hourly rates, for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate or incomplete information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period, if requested. Please contact us if you would like us to provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period.

### **Engagement Administration, Fees, and Other (Concluded)**

This engagement letter is contractual in nature and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

### **Reporting**

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Governing Board of Rescue Union 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 circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the 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. 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.

Management and Governing Board of  
Rescue Union School District  
December 14, 2022  
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We appreciate the opportunity to be of service to Rescue Union School District and believe this letter accurately summarizes the significant terms of our engagement. If, after full consideration, you agree that the foregoing terms shall govern this engagement, please sign this letter in the spaces provided and return the original signed letter to our office, keeping a fully-executed copy for your records.

Sincerely,

STEPHEN ROATCH ACCOUNTANCY CORPORATION

Habbas Nassar

Habbas Nassar, Certified Public Accountant  
Vice President

**RESPONSE:**

This letter correctly sets forth the understanding of Rescue Union School District.

**Management - Approved by:**

Name:

Lisa Donaldson

Title:

ASA - Superintendent

Date:

2/14/23

**Governing Board - Acknowledged by:**

Board President