



QUATTROCCHI KWOK
ARCHITECTS

April 7, 2023

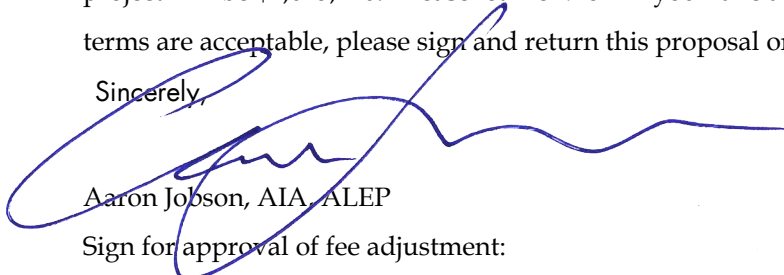
Erik Oden
Executive Director Facilities, Maintenance, and Operations
Santa Rosa City Schools
211 Ridgway Ave
Santa Rosa, CA 95401

RE: Santa Rosa High School Modernization – Phase 3
Project No.: 1982.00

Dear Erik,

The District has recently received a Guaranteed Maximum Price (GMP) for this project from your selected Contractor that is higher than the original budget for the project due to additional scope of and cost escalation. Per our original proposal and Agreement, our fee is calculated as a percentage of construction per using a tiered calculation and the estimated cost of construction of \$6,641,250 as provided by the District. The GMP is \$3,910,535 for DeSoto Hall and \$6,268,664 for the other buildings for a total of \$10,179,199. Our adjusted basic services fee based on this GMP is \$1,045,420. The District has also asked QKA to remove the previously approved additional services for provide Construction Quality Assurance services from BEAM Professionals, which was an additional \$71,500. Therefore, our new total fee for this project will be \$1,045,420. Please let me know if you have any questions regarding this adjustment. If the terms are acceptable, please sign and return this proposal or an amendment to our Agreement.

Sincerely,


Aaron Jobson, AIA, ALEP

Sign for approval of fee adjustment:

Date: _____

Erik Oden, Executive Director Facilities, Maintenance, and Operations

MAIN:

636 Fifth Street, Santa Rosa, CA 95404

EAST BAY:

55 Harrison Street, Suite 525, Oakland, CA 94607

707.576.0829

A California Corporation

www.qka.com



April 17, 2023

Erik Oden, of Maintenance & Operations
Santa Rosa City Schools
211 Ridgeway Avenue
Santa Rosa, CA 95401

Reference: Proposal for Maria Carillo High School Theater Lighting Project

Erik:

Greystone West Company proposes to perform scheduling and budgeting as well as construction management for the **Maria Carillo High School Theater Lighting Project** for a total fee of 3.5% of the construction cost estimate. Services include facilitation of the contract award process (*inclusive of preparation of the Notice to Proceed, facilitation of the pre-construction meeting, Procore project setup*) and project management through completion of construction (*inclusive of closeout, DSA certification, if applicable, through 1-year warranty period*).

Project No.	Project Title	CM Fee for Pre-Construction Services	CM Fee for Construction Services	CM Fee for Post-Construction Services	Total Fee
TBD	Maria Carillo High School Theater Lighting Project	\$2,967.13	\$25,220.56	\$1,483.56	\$29,671.25

Please call me should you have any questions.

Best Regards,

John Dilena

John Dilena
Senior Construction Manager

FEE SCALE

CM Fee Proposal

Maria Carillo HS Theater Lighting Project

Budget \$847,750

%	APPORTIONMENT	COST	FEE
3.50%	of Budget	\$847,750	\$ 29,671.25
TOTALS:		\$ 847,750.00	\$ 29,671

10.00%	Pre-Construction		\$ 2,967.13
85.00%	Construction		\$ 25,220.56
5.00%	Post Construction		\$ 1,483.56
			\$ 29,671.25

Billings

April	Preconstruction		\$ 1,483.56
May	Preconstruction		\$ 1,483.56
June	Construction		\$ 8,406.85
July	Construction		\$ 8,406.85
August	Construction		\$ 8,406.85
September	Post-Construction		\$ 494.52
October	Post-Construction		\$ 494.52
November	Post-Construction		\$ 494.52
			\$ 29,671.25



**SANTA ROSA CITY SCHOOLS
REVISED SERVICE CONTRACT**

This CONTRACT is hereby entered into between the Governing Board of the Santa Rosa City Schools, hereinafter referred to as "DISTRICT", OR "BOARD" and **North Coast School of Education (NCSOE)**, a division of Sonoma County Office of Education, hereinafter referred to as "CONTRACTOR".

SCHOOL SITE/DEPARTMENT USE ONLY

Check one of the following:

Independent Contractor/Business/Organization* Professional Services** Partnership***

* Any person, business, or organization that will be providing non-professional services to the District

** Any person, business, or organization that will be providing professional services to the District (Usually as a result of an RFP, i.e., services that require extensive technical knowledge or training in their particular area of expertise.) Engineers, Financial Advisors, Architects, Auditors, Surveyors, Inspectors, etc.

*** Two or more persons, businesses, corporations, or organizations that will be partnering with the District to perform certain services with the District

SCHOOL SITE/DEPARTMENT USE ONLY

Funding Source: 01-0000-0-1140-2140-5800-344-5195 10%, 01-0000-0-1140-2140-5100-344-5195 90%

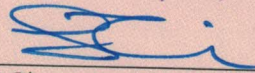
Funding Category: Base Supplemental Concentration
 Restricted: _____ Other: _____

For Billing: Bill to: **Human Resources** Billing frequency: NCSOE will submit statements of fees and costs

Contract is: New **Renewal** Addendum Amendment Revision 1.1

Number of Individuals Served: Estimated 80 Teacher Candidate and Interns

Approved by*: _____ Date: _____
* Signature - Michael C. Shepherd, Assistant Superintendent of Human Resources

Departmental Approval**:  Date: 4/19/23
** Signature - Lisa Cavin, Associate Superintendent

Contract Created by: Renee Jackson, HR Administrative Assistant Phone #: (707) 890-3800 x 80602
Name of SRCS employee AND dept. or school site

Proposed Contract Start Date: July 1, 2023 **Proposed Contract End Date:** June 30, 2024

Requisition #: TBD **Estimated Annual Cost:** \$375,000.00

BUSINESS SERVICES USE ONLY

Verified Receipt of: Insurance(s) W-9 Form HR Clearance, if applicable
Funding Source /Funding Category verified: YES NO **Board Approval Date:** _____

Verified by: _____ Date: _____
Fiscal Services Authorizer

LAST REVISED ON 4-5-17



North Coast School of Education



**Memorandum of Understanding
Between
Sonoma County Superintendent of Schools as the Local Educational Agency
For the North Coast School of Education Programs,
Participating County Offices of Education,
and
Participating School Districts and Employing Agencies**

A. General

This Memorandum of Understanding (MOU) is between the Sonoma County Superintendent of Schools, serving as the Local Education Agency (LEA) for the North Coast Teacher Induction Program, “Be A Teacher” Intern Program, Intern Support & Supervision Program, Designated Subjects Program, Permit Holder Professional Development Series (collectively “Program”) and the County Offices of Education, districts, schools, employing agencies, and independent charter schools (collectively “District”) signing below. The term of this MOU commences on **July 1, 2023**, and terminates on **June 30, 2024**.

B. Purpose

The purpose of the MOU is to establish a formal working relationship between the parties. The Program will provide and coordinate services and support to guide Candidates in meeting California credential requirements through the state-accredited Teacher Induction Credential Programs: General Education Clear and Education Specialist Clear Credential Program, Designated Subjects Credential Programs: Career Technical Education (CTE), Adult Education (AE), and the university-based Intern Program, “Be A Teacher” Intern Program, and the Permit Holder Professional Development Series. Throughout this document, new teachers from all of the credential areas are referred to as “Candidates” and experienced teachers are referred to as “Mentors.”

C. Eligibility

Eligible “Candidates” are those hired within the following credential and program categories;

- **Permit Holder Professional Development Series:** Candidates who have obtained a Provisional Intern Permit (PIP), Short-Term Staff Permit (STSP) or Teaching Permit for Statutory Leave (TPSL).
- **Intern Program:** Candidates who have obtained an Intern Credential from an accredited partner university or “Be A Teacher” Intern Program.
- **Preliminary Credential Program:** Designated Subjects (CTE) and (AE) Candidates who meet the industry experience and pre-requisite CCTC requirements.
- **Clear Credential Program:** Candidates holding preliminary Multiple Subject, Single Subject, or Education Specialist Credential (preliminary & Level 1), Out of State and Out of Country trained teachers, and Designated Subjects (CTE) and (AE) Candidates.

D. LEA Responsibilities

1. Employ an NCSOE Superintendent whose primary duty is to administer the Program and employ support staff whose primary duty is to support the administration of the Program.
2. Provide sufficient and appropriate workspace for the NCSOE Superintendent, Regional Director, Program support staff, Program Coordinators, Curriculum Specialist, Registrar and Credential Advisors.
3. Provide office support services for the Consortium, including, but not limited to, mail service, phone, fax, Internet services, technology support, and meeting space for Program activities.
4. Provide business and legal services required for Program implementation for the region.
5. Develop and establish procedures for Program evaluation through the California Commission on Teacher Credentialing (CCTC) Accreditation Cycle. Submit Preconditions, Common Standards, Program Review state reports, and required fees in a timely manner.
6. Provide a process for equitable distribution of mentoring, support, formative assessment, and credential services to

Candidates and Mentors in all participating Districts and COEs within the region.

7. Convene Program Regional Advisory Board meetings a minimum of two times per year, District Coordinators' meetings two times per year, and Regional Leadership Team meetings a minimum of five times per year.
8. Develop and provide personalized, professional learning for Candidates and their Mentors to be held in multiple locations within the geographical region served by the parties.
9. Assume overall fiscal responsibility for the administration of the program budget, including submission of year-end expenditure reports and any other documentation required by CCTC and/or CDE in relation to the Program.
10. Establish a Budget Agreement and reporting requirements for the transfer of funds to Districts. The amount of funds distributed shall be based on the *actual* number of eligible Candidates and Mentors who enrolled in each calendar year and who have completed program requirements (i.e., Mentor stipends may be adjusted due to lack of completion).

E. County Offices of Education/Lead Districts

1. Appoint a liaison to serve on the Program Regional Advisory Board. The liaison should be a designee authorized by the County Superintendent of Schools, the Dean of Education, and/or the District Superintendent to fulfill the roles and responsibilities assigned to him or her. The liaison supports the Program by providing ongoing updates, communication, feedback for future planning and information to county office personnel, university staff, and district superintendents. The liaison also receives program updates to share out with their colleagues.
2. Assign one or more credential analyst(s) to work directly with Program staff to assist in identifying Candidates who are eligible for Program services as described by state guidelines and to assist school district staff in identifying eligible Candidates.
3. Provide meeting and conference rooms at no charge to the Program.
4. Provide the County Program Coordinator with office and/or storage space, computer and fax access, telephone services, and limited mailing, photocopying and office supplies as needed.
5. Provide for those Candidates enrolled in the Teacher Induction Program, collaborative employer input in the Candidates' development of an *Individual Learning Plan (ILP)* within the first 60-days of hire and in Program evaluations, including the administrative end-of-year surveys and CCTC Accreditation surveys. Employer understands that the ILP is used to guide professional development and not for the purpose of teacher evaluation or employment decisions.

F. District Responsibilities

1. Appoint a District Coordinator whose assignment includes dedicated time to fulfill the District Coordinator Roles and Responsibilities.
2. Identify all Candidates (Permit Holders, Interns, Induction Candidates, Designated Subjects Candidates) upon hire who are eligible for Program services as described by state guidelines.
3. Communicate to all site administrators the need to support Teacher Induction Program participants through Program work and employer input in the Candidates' development of an Individual Learning Plan (ILP) within the first 60-days of hire, through collaborative goal-setting meetings at the start of each inquiry, and through a midyear check-in meeting. Employer might include release time (at the expense of the district) to support participants in required observations (one per semester) and/or observations of colleagues. Employer understands that the ILP is used to guide professional development and not for the purpose of teacher evaluation or employment decisions.
4. Provide Candidates release time for observations and one-to-one consultations with the Mentor as described in the District Roles and Responsibilities.
5. Make every effort to assign Candidates to classrooms appropriate to their novice status, avoiding whenever possible, combination classrooms, secondary assignments with multiple preps, teaching assignments at multiple sites, and multiple adjunct duties.
6. Provide newly-hired teachers with a District Orientation.
7. Collaborate with NCSOE Program Coordinator/Program Lead to ensure completion of Program requirements and manage consequences (i.e., reduced Mentor compensation, need for additional inquiry work) when necessary.
8. Ensure that Interns do not displace certificated employees and are evaluated on an annual basis.
9. Ensure that all Interns receive protected time for employer-provided support in weekly course planning, coaching within the classroom, problem-solving regarding students, curriculum and teaching. A District shall give special

supervision and assistance to each Intern above and beyond that given to other newly employed certificated and newly employed school personnel. A District shall seek the assistance of the college, university or “Be A Teacher” Intern Program in coordinating the Program for the Intern. (*Education Code 44465*)

10. For Interns who have not yet completed the EL preparation, the district must assign the on-site Mentor or other designated individual, within the first 10 days of serving as a teacher of record on the Intern credential.
11. Intern Teachers hired within the participating district should be at sites that demonstrate a placement of students with disabilities in the Least Restrictive Environment, provide support for dual language learners with disabilities, and offer the opportunity for Intern Teachers to interact with different age groups in both general and special education settings reflecting the continuum of placement options. (CTC SPED Program Standard 3C.2)
12. Intern Teachers hired within the participating district should be at sites that reflect, to the extent possible, socioeconomic, linguistic and cultural diversity, and permit video capture for the Intern Teacher’s reflection. (CTC SPED Program Standard 3C.3)
13. Intern Teachers hired within the participating district should be at sites that allow the Intern Teacher to acquire at least 200 hours of early field experiences that includes guided observations and initial teaching (e.g., co-planning, and co-teaching, or guided teaching) in the general education and special education settings. (CTC SPED Program standard 3A.12)
14. Intern Teachers hired within the participating district should be at sites that demonstrate a commitment to developmentally and culturally appropriate practices as well as collaborative relationships with families. (CTC SPED Program Standard 3C.1)
15. Assign a qualified Mentor to each eligible Candidate within 30 days of enrollment in the Program who meets the Commission’s identified criteria of holding a valid corresponding Clear or Life Credential, having three (3) years successful teaching experience, and holds an English learner authorization. Pair Candidates with Mentors who most closely match their teaching assignment, including grade level and subject matter, and their credential. NCSOE can, upon request, provide a Virtual Mentor for those districts unable to find suitable matches for current program participants. An Addendum to this MOU will be provided, upon request.
16. Utilize defined selection criteria to identify high-quality, experienced teachers who demonstrate exemplary teaching practices as determined by the employer to serve as Mentors for Candidates. Mentors must demonstrate effective coaching, interpersonal and communication skills and:
 - Display best practices in providing “just in time” (as needed) and longer-term analysis of teaching practice to help Candidates develop enduring professional skills.
 - Are committed to attend coaching/Mentor trainings, meetings and to meet weekly with Candidates;
 - Display willingness to work collaboratively with colleagues and regional NCSOE staff;
 - Embrace a positive attitude and disposition towards students and teaching;
 - Develop a sustained and thoughtful collegial relationship with Candidates;
 - Demonstrate leadership skills, curriculum expertise, and knowledge of district resources;
 - Serve as a role model for the teaching profession.
17. Provide Mentors compensated time to participate in the Program Mentor trainings on observation protocol, learning-focused conversations, “just-in-time” coaching and one-to-one consultations with Candidates(s) as described in the District Roles and Responsibilities.
18. Facilitate the distribution of Program funds to Mentors and District Coordinators for compensation.
19. Participate in the Program evaluation and the CCTC Accreditation Cycle, as needed.

G. Districts Fiscal Responsibilities and Terms

1. Credential Services are provided on a Fee-for-Service basis. In 2023/2024, the Fee will be \$3,500.00 per clear credential Candidate, Intern and Permit Holder registered in the Program. Refer to the current Fee-for-Service schedule for additional credentialing services provided (Designated Subjects Existing Credential Holder and Level II). Districts will be invoiced for each individual request for credential services. It is expected that invoices be paid promptly upon receipt or as agreed upon by both parties.
2. Funds will be credited to districts to offset the costs of the Mentor stipends at the rate of \$1,250 per eligible Clear Credential Candidate (includes Multiple Subject, Single Subject, Education Specialist, or Designated Subjects - CTE and AE) enrolled in the Program. Districts will receive \$1,250 per eligible Intern teacher and Permit Holder. (Mentor stipends are pro-rated when partial services are rendered.) Should the district contract with NCSOE for Virtual Mentor Services, the Mentor stipends will be processed according to the Addendum agreement.

3. In order for NCSOE to release funding to the district, Mentors must meet all program requirements. Funds may be adjusted according to level of participation and/or program completion, including attendance at meetings and required training as well as the Mentor Application and Self-Assessment.
4. Funds will be retained by SCOE/NCSOE to offset the cost of the Mentor stipend at the rate of \$1,250.00 per Candidate where a Virtual Mentor has been assigned. Should the employing agency pay a higher rate for Mentor support, NCSOE will invoice the additional amount to the employing agency and pay the Virtual Mentor the agreed upon stipend. NCSOE will retain the allocated \$100 per participant funding from the District Coordinator stipend and an additional service fee of \$100 to offset hiring and training fees of each Virtual Mentor from employing agencies using these Virtual Mentor Services.
5. Funds will also be credited to districts to offset the costs of the District Coordinator's stipend, prorated, depending on the total number of new teachers as identified through the Program/District Roster and depending upon the number of Virtual Mentors employed, if this service is used by the district (see #2 above). District Coordinator compensation is at a rate of \$100.00 per Candidate, except as outlined above in #2 if Virtual Mentor services are used.
6. The District is responsible to facilitate the distribution of Funds to Mentors and District Coordinators for compensation, except as outlined above in #2 when Virtual Mentor services are used.
7. Program Delay Requests must be submitted by the semester's program enrollment deadline (typically September 30th for Fall and January 31st for Spring) in order for sites/districts not to incur a fee. After semester's enrollment deadline has passed, NCSOE staff will review the circumstances regarding the delay and charge a non-refundable fee, unless other arrangements had previously been made. This fee will range from a minimum charge of \$350 to the total semester program fee.

H. Other Terms and Conditions

All products and materials developed by the Program are the exclusive property of the LEA. District and COE employees, staff, and subcontractors shall not have the right to disseminate, market, or otherwise use the products or materials without the expressed written permission of the LEA designee.

As between the Parties hereto, it is understood and agreed that:

1. **Candidates Employment Status:**
Candidates are and shall remain District employees for any and all purposes throughout the term of this Agreement. Candidates shall not be considered an employee, agent, representative, nor independent contractor of LEA for any purpose whatsoever.
2. **Indemnification:**
District shall assume full responsibility for its employees. District agrees to hold and save LEA harmless from and against any claim, demand, action or cause of action that may be asserted by any District Program participant arising out of injury or death suffered by any District employee Program participants, including, but not limited to, third party actions for injury or death otherwise covered under applicable workers' compensation laws and regardless of the sole or concurring negligence of LEA.
3. **Maintenance of Records:**
District agrees to keep and maintain adequate and current written records in accordance with Program requirements during the term of this Agreement. The records will be in any format that may be specified by the State of California. The records will be available to LEA at all times.
4. **Assignment:**
This Agreement shall not be assigned by District. Any such assignment shall be null and void.
5. **Severability:**
The provisions of this Agreement are divisible; if any such provisions shall be deemed invalid or unenforceable, that provision shall be deemed limited to the extent necessary to render it valid and enforceable and the remaining provisions of this Agreement shall continue in full force and effect without being impaired or invalidated in any way.
6. **Waiver:**
No delay or omission by either party in exercising any right under this Agreement shall operate as a waiver of that or any other right. No waiver of any provision of this Agreement, or consent to any departure by either party from any provision shall be effective in any event unless it is in writing, designated a waiver and signed by the party waiving the breach. Such a waiver shall be effective only in the specific instance and for the purpose of which it is given.

7. **Constructions and Governing Law:**

The captions used in connection with this agreement are for reference purposes only and shall not be construed as part of this Agreement. This agreement shall be governed by and construed in accordance with the laws of the State of California.

8. **Entire Agreement:**

This Agreement supersedes all prior agreements, understandings, and communications between LEA and District, whether written or oral, express or implied, relating to the subject matter of this agreement and is intended as a complete and final expression of the terms of the agreement between LEA and District and shall not be changed or subject to change orally. The parties further agree and acknowledge that neither they nor anyone on their behalf made any inducements, agreements, promises, or representations other than those set forth in this Agreement.

9. **Third Parties:**

Except as otherwise explicitly provided herein, nothing in this agreement, whether expressed or implied, is intended to confer any rights or remedies under or by reason of this agreement on any other persons other than the Parties and their respective successors and assigns, nor is anything in this agreement intended to relieve or discharge the obligation or liability of any third persons to any Party, nor shall any provision give any third parties any right of subrogation or action over or against any of the Parties hereto. This Agreement is not intended to and does not create any third-party beneficiary rights whatsoever.

10. **Relationship of the Parties:**

No joint venture, partnership, agency or employment relationship is created by this agreement. No Party shall act as an agent or partner of any other Party or make any commitments for or create any obligations of any other Party except as provided herein without such other Party's prior written consent.

11. **Compliance with the Family Educational Rights and Privacy Act ("FERPA"):**

In addition to the foregoing obligations, if District provides SCOE/NCSOE with any legally confidential information including, but not limited to, confidential personnel information or "personally identifiable information" from student education records as defined by the Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g, and the implementing regulations in Title 34, Part 99 of the Code of Federal Regulations ("FERPA"), HOST AGENCY hereby certifies that collection of this information from District is necessary for the performance of the SCOE/NCSOE'S duties and responsibilities on behalf of District under this Agreement. SCOE/NCSOE further agrees to handle information protected by FERPA in the same manner it would protect the confidentiality of patient records and/or the personally identifiable information of its employees.

The Parties will not discriminate against any employee, applicant or student enrolled in their respective programs because of age, creed, gender identity, national origin, race, sex, sexual orientation or any other basis protected by law.

12. **Survival:**

The provisions of this Agreement shall survive the expiration of the Term and the termination of this Agreement. Amendments and Extensions to this MOU may be made only by written agreement signed by all parties.

Authorized Signatures:

Authorized signatures below indicate understanding and acceptance of the terms of this Memorandum of Understanding.

Sonoma County Superintendent of Schools as LEA



Signature

Amie R. Carter, Ed.D./ Superintendent

Printed Name/Title

3-13-2023

Date

North Coast School of Education



Signature

Jason A. Lea, Ed.D. / NCSOE Superintendent

Printed Name/Title

3/13/23

Date

Participating Agency

Name of District, School or County Office of Education: _____

Signature

Printed Name/Title

Date



April 1, 2023

To: County Superintendents, District Superintendents, Chief Business Officers (CBO's), Assistant Superintendents, and Directors

From: Jason Lea, Ed.D., NCSOE Superintendent

Re: North Coast School of Education Programs

Sonoma County Office of Education, as the Local Education Agency (LEA) for the NCSOE, is committed to providing relevant credentialing services throughout the region. NCSOE is continually working to develop research-based learning opportunities for all educators participating in our programs. We are committed to working as collaborative thought-partners with our partner districts to meet their individual district needs.

Teacher Induction, Designated Subjects (CTE & AE), Intern Support & Supervision, Permit Holder Professional Development

The North Coast School of Education (NCSOE) assists schools and districts in providing Teacher Induction, Designated Subjects, Intern Support & Supervision, and Permit Holder Professional Development programs that meet both program and credentialing standards for the state of California. NCSOE provides credentialed teachers with specifically-designed, standards-based professional development, mentoring and coaching, credentialing services, and technical assistance aligned to the California Standards for the Teaching Profession (CSTP) and Teacher Performance Expectations (TPE). New teachers design an Individual Development Plan (IDP)/Individual Learning Plan (ILP) aligned with district goals and work closely with a Mentor and site administrator who offer "just-in-time" coaching and longer-term analysis of teaching practice to help new teachers develop enduring professional skills.

Fee for Service

NCSOE operates as a "fee for service" model. This model continues to provide increased access to quality credentialing services and support for districts that are employing new teachers in the region. The program fee per participant includes the Mentor stipend of \$1250* and the District Coordinator stipend of \$100** per Candidate/Intern/Permit Holder in the district. **Partner districts also have complimentary access to all the professional learning opportunities provided by NCSOE for their teachers to attend. District Cohorts, based on district vision and goals, are strongly encouraged.**

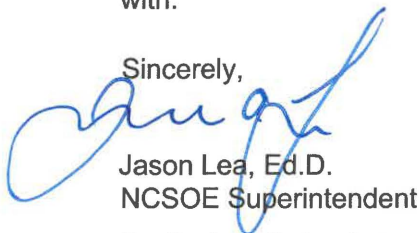
** In the case of sites or districts using NCSOE Virtual Mentor Services, NCSOE will retain the Mentor stipend and pay the Mentor directly.*

*** In the case of sites or districts using NCSOE Virtual Mentor Services, this \$100 per Candidate allocation will be retained by NCSOE as part of hiring and training costs in providing districts/sites with this service.*

Teacher Participants: \$3,500 (per participant)

SCOE and NCSOE are committed to serving the districts of Sonoma County and our regional partners. Please feel free to reach out to us if you have particular professional learning needs that we may assist you with.

Sincerely,



Jason Lea, Ed.D.
NCSOE Superintendent

Cc: Dr. Amie Carter, Sonoma County Superintendent of Schools,
John Laughlin, Associate Superintendent-Human Resources



North Coast School of Education Credentialing Services 2023-24



Overview of Programs

Building and Supporting Relationships, Equity and Student Success through Personalized Professional Learning

- North Coast Teacher Induction
- Designated Subjects Program
- “Be A Teacher” Intern Program
- University-Partnered Intern Support & Supervision
- Permit Holder Professional Development

Accredited with the Commission on Teacher Credentialing, the North Coast School of Education (NCSOE) provides:

- **A Mentor**, a trained experienced teacher, who supports the professional growth of their new teacher through weekly meetings and coaching sessions.
NCSOE offers Virtual Mentors to districts/schools who are having difficulty finding Mentors on site to support their new teachers. Learn more by contacting NCSOE at (707) 524-2818 or ncsoe@scoe.org.
- **Professional learning opportunities** that provide tools and skills that enhance and deepen the participant’s understanding with “take aways” that can be immediately applied to the the classroom and mentoring setting
- **Program materials and resources** that guide best practices for teacher success
- **A credential recommendation** for Intern, Preliminary, or Clear credentials upon successful program and credential requirement completion
- **District Coordinator funding*** (\$100 per participant) for management of online NCSOE Roster and new teacher support

NCSOE’s Mentoring-Based System

Mentors play a critical role in guiding beginning teachers through the process of deepening their teaching practice. To support each Mentor’s professional growth, NCSOE offers standards-based training throughout the year that is grounded in theoretical research. Using a Mentoring-Based System, NCSOE guides Mentors through the process of developing and refining their mentoring and coaching skills.

Fee for Service

North Coast Teacher Induction

Two-Year Induction Program

Teacher Induction Candidate \$3,500* per year

Designated Subjects Credential Program

For New and Existing Credential Holders

New credential holder \$3,500* per year

Existing credential holder \$500

Adding Industry Sector
to Clear CTE/AE Credential \$300

Business & Industry Partnership Teacher
(BIPT) Auth. Program/Credential
Review and Recommendation Services \$300

Other Services

Ed. Specialist Level II Program (only) \$400

Equivalency Review \$400

Intern Support & Supervision \$3,500* per year

Permit Holder Professional
Development Series \$3,500* per year

Teaching Permit For Statutory
Leave (TPSL) Full Program..... \$3,500* per year

TPSL Foundational Course (only) \$300

Virtual Mentor Services* \$1250 per participant

Request to Delay Program \$350 min. up to
(If request received after program enrollment deadline.) full program fee

** Program fee includes Mentor stipend. Upon a Mentor’s completion of all program requirements, and based on the signed MOU and services used, funds are either credited back to the employing agency at the rate of \$1250 for the Mentor stipend, or retained by NCSOE who pays the Mentor directly. When an employing district/agency uses an NCSOE Virtual Mentor, NCSOE will retain the allocated \$100 per participant District Coordinator funding to offset the Virtual Mentor hiring and training services.*



Chavan and Associates, llp
Certified Public Accountants

March 15, 2023

Santa Rosa City Schools
211 Ridgway Avenue
Santa Rosa, CA 95401

We are pleased to confirm our understanding of the services we are to provide for the Santa Rosa City Schools (the “District”) for the fiscal years ending June 30, 2023, 2024, and 2025. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District and the related notes to the financial statements, which collectively comprise the District’s basic financial statements as listed in the table of contents.

In addition, we will audit the District’s compliance over major federal award programs each fiscal year. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the District’s major federal award programs.

The objectives of our audit of the financial statements 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 to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America (GAGAS), 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 made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the District complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB), require that the items noted below be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, 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 the required supplementary information (RSI) in accordance



with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP and will be subjected to certain limited procedures but will not be audited:

1. Management's discussion and analysis.
2. Major fund budget to actual schedules.
3. Pension schedules.
4. Other postemployment benefit schedules.

Supplementary Information Other than RSI

Supplementary information other than RSI will accompany the District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with U.S. GAAS.

We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

1. Nonmajor governmental fund combining balance sheets and schedules of revenues, expenditures and changes in fund balances.
2. Fiduciary fund statements.
3. The schedule of expenditures of federal awards.
4. The schedule of average daily attendance.
5. The schedule of instructional time.
6. Other supplementary schedules required by the State and subjected to the auditing standards identified in this letter, unless such schedules are specifically listed as unaudited.

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the basic financial statements:

1. The organization schedule.
2. The schedule of charter schools.
3. The schedule of financial trends and analysis.



Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audit in accordance with U.S. GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America, and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). As part of an audit of financial statements in accordance with GAAS, and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also complete the following:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 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.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, detected abuse, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period(s) covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to governing body of the District. We cannot provide assurance that unmodified opinions will be expressed. 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 an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements 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 to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.



We also will perform tests and procedures required by the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. This guide requires that we plan the audit to obtain a reasonable assurance about whether the auditee has complied with applicable provisions within the guide. The purpose of these procedures is to express an opinion on the District's compliance with applicable provisions within the guide in our report on compliance. We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the District's compliance with the requirements of each applicable state program.

Audit of Major Program Compliance

Our audit of the District's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the provisions of U.S. Office of Management and Budget's (OMB) Uniform Guidance; and will include tests of accounting records, a determination of major programs in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the District's compliance based on the audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS, and in accordance with Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the District's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on



the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the District's internal control over compliance relevant to the audit in order to design and perform tests of controls 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 of the District's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the District's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
7. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs, and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
8. For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;



9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
 - a. Access to all information of which *management* is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from *management* for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence;
 - d. A written acknowledgement of all the documents that *management* expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
16. For 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 current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.



With regard to the supplementary information and schedule of expenditures of federal awards (SEFA) referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information and SEFA in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding the supplementary information and SEFA, (c) to include our report on the supplementary information and the SEFA in any document that contains the supplementary information and that indicates that we have reported on such supplementary information and the SEFA, and (d) to present the supplementary information and the SEFA with the audited financial statements, or if the supplementary information and the SEFA will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information and the SEFA no later than the date of issuance by you of the supplementary information and the SEFA and our reports thereon.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Nonattest Services

With respect to any nonattest services we perform, we will not assume management responsibilities on behalf of the District. However, we will provide advice and recommendations to assist District management in performing its responsibilities. At the end of the year, we agree to perform the following:

- Prepare of the audited financial statements, related note disclosures, required supplementary information, supplementary information (as noted above), the schedule of expenditures of federal awards, and the data collection form. These items will be prepared from information prepared and provided by the District during our audit, such as the District's trial balance and SACS files.
- Propose adjusting or correcting journal entries to be reviewed and approved by the District's management.

District management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.



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Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards, including GAAS, GAGAS, GASB and U.S. GAAP.
- The nonattest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm will advise the District with regard to certain positions taken in the preparation of the audited financial statements, but District must make all decisions with regard to those matters.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

Audit Administration and Fees

Our all-inclusive maximum fee for these services will be as follows:

Fiscal year ending June 30, 2023	\$50,000
Fiscal year ending June 30, 2024	\$52,500
Fiscal year ending June 30, 2025	\$55,000

Our fees include out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.).

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit as follows:

Engagement Partner	\$350 per hour
Associate Partner	\$300 per hour
Manager	\$200 per hour
Senior Auditor	\$150 per hour
Staff Auditor	\$100 per hour
Administrative	\$100 per hour

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes thirty days or more overdue and may not be resumed until your account is paid in full. 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 report.

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. 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 cooperation is not provided as anticipated and at a level that hinders the progress of the services to be provided, we retain the right to terminate the contract for cause with thirty (30) days' notice. During that time, the District will have the opportunity to provide the cooperation required to complete the audit and C&A may rescind the cancellation.

If the services to be performed by C&A are not performed in an acceptable manner to the District, the District may cancel this contract for cause by providing notice to C&A, giving at least thirty (30) days' notice of the proposed cancellation and the reasons for same. During that time period, C&A may seek to bring the performance of services to a level that is acceptable to the District, and the District may rescind the cancellation if such action is in District's best interest. Notwithstanding the above provisions, the District may, upon the expiration of thirty (30) days written notice to C&A, terminate the agreement at will. Payment for services or goods received prior to termination shall be made by the District provided those goods or services were provided in a manner acceptable to the District. Payment for those goods and services shall not be unreasonably withheld.

We understand and agree to the provisions of Education Code 14505, whereas: a) 10 percent of the audit fee will be withheld until the Controller certifies that the audit report conforms to the reporting provisions of subdivision (a) of Section 14503; b) 50 percent of the audit fee will be withheld for any subsequent year of a multiyear contract if the prior year's audit report was not certified as confirming to reporting provisions of subdivision (a) of Section 1450 and the contract will be null and void if a firm or individual is declared ineligible pursuant to subdivision (c) of Section 41020.5 at which point the amount withheld is not payable unless payment is ordered by the California Board of Accountancy (CBA) or the audit report for that subsequent year is certified by the Controller as conforming; c) within 30 days from the date of receipt of written notification that the Controller refuses to certify an audit report as conforming, the audit firm may file an appeal in writing with the CBA and the CBA will complete an investigation within 90 days of the filing date, which could result in the CBA ordering the Controller to provide notification of a conforming report, schedule the appeal for a hearing with final action to be completed within a year; d) if the CBA orders the Controller send notification that the audit report conforms, the Controller shall notify the contracting school district which shall then release the audit fees withheld in accordance with subdivision (a) of Section 14503.

Khoa (Paul) Pham, CPA, is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Chavan & Associates LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Other Matters

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.



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Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

The audit documentation for this engagement is the property of Chavan & Associates LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to state and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Chavan & Associates LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least seven years from the date of our report.

We will be available during the year to consult with you on financial management and accounting matters of a routine nature. You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

At the conclusion of our audit engagement, we will communicate to management and the Board the following significant items from the audit:

- Our view about the qualitative aspects of the District's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;



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- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

If the foregoing is in accordance with your understanding, please indicate your agreement by signing this letter and emailing it to us at info@cnallp.com or following the DocuSign link. If you have any questions, please let us know.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Very truly yours,

Chavan & Associates, LLP

RESPONSE:

This letter correctly sets forth the understanding of the Santa Rosa City Schools.

Signature:

Title:

Date:



Chavan and Associates, llp

Certified Public Accountants

March 15, 2023

Santa Rosa City Schools
211 Ridgway Avenue
Santa Rosa, CA 95401

We are pleased to confirm our understanding of the services we are to provide for the Santa Rosa City Schools (the “District”) for the fiscal years ending June 30, 2023, 2024, and 2025. We will audit the financial statements of the District’s Measure I and L Bonds (the “Bond Program”) and the related notes to the financial statements, which collectively comprise the District’s basic financial statements. In addition, we will complete a performance audit the Bond Program’s compliance with by Proposition 39, Article XIII A, Section 1(b)(3)(C) of the California Constitution and the local bond measure. We are pleased to confirm our acceptance of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion the Bond Program’s fund financial statements, which are funds of the District, and an opinion on compliance of the Bond Program.

The objectives of our audit of the financial statements 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 to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS), *Government Auditing Standards*, and the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (State Audit Guide) 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 made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and Government Auditing Standards , if any, and perform procedures to address those requirements.

Supplementary Information Other than RSI

Supplementary information other than RSI will accompany the District’s Bond Program basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with U.S. GAAS.



We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

1. Bond program schedules and supporting notes.

Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America (GAGAS), and *the Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. As part of an audit of financial statements in accordance with these standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also complete the following:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, detected abuse, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards* of the Comptroller General of the United States of America, and the State Audit Guide. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.



Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the District's Bond Program basic financial statements. Our report will be addressed to the governing body of the 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 an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements 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 to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

We also will perform tests and procedures required by the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. This guide requires that we plan the audit to obtain a reasonable assurance about whether the auditee has complied with applicable provisions within the guide. The purpose of these procedures is to express an opinion on the District's compliance with applicable provisions within the guide in our report on compliance. We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the District's compliance with the requirements of each applicable state program. We will also identify the scope, methodology and results of the performance audit and conclude on the Bond Programs overall performance specific to the scope and methodology identified below.

Bond Performance Audit

We will conduct a performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. The objectives of our performance audit are to determine with reasonable assurance that:

1. Expenditures charged to the Bond Program have been made in accordance with the bond project list approved by the voters through the approval of the bond Measure, and verify that the funds were generally expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects.



2. Determine whether salary transactions charged to the Bond Program were in support of the bond Measure and not for District general administration or operations, and verify that the funds used to pay the salaries of district employees were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

The scope of our performance audit covers the period(s) identified above. The population of expenditures tested will include all object and project codes associated with the Bond Program. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, will not be included within the scope of the audit. Expenditures incurred subsequent to each audit period will not be reviewed or included within the scope of our audit or in this report.

To meet the objectives of our performance audit, procedures we perform will include the following methodology:

1. We will identify expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger and project listing(s).
2. We will select a sample of expenditures using the following criteria:
 - a. We will consider all expenditures recorded in all object codes, including transfers out.
 - b. We will consider all expenditures recorded in all projects that were funded during the audit period from the bond proceeds.
 - c. We will select all expenditures that are individually significant expenditures. Individually significant expenditures are identified as individual transactions (expenditures) that exceeded approximately 5% of the total expenditures incurred.
 - d. For all items below the individually significant threshold identified in item 2c, we will judgmentally or randomly select expenditures based on risk assessment and consideration of coverage of all object codes, including transfers out, and projects for the audit period.
3. We will examine expenditures within the Bond Program to ensure they were valid, allowable, accurate, charged to the facilities projects, and expended on specific projects listed in the text of the applicable ballot measure. by vouching the actual invoices and other supporting documentation to determine that:
 - a. Expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
 - b. Expenditures were supported by proper bid documentation, as applicable.
 - c. Expenditures were expended in accordance with voter-approved bond project list.
 - d. Bond proceeds were not used for salaries of school administrators or other operating expenses of the District
4. We will verify that salary transactions charged to the Bond Program were in support of the bond measure and not for District general administration or operations, and verify that the funds used to pay the salaries of district employees were allowable per Opinion 04-110



issued on November 9, 2004 by the State of California Attorney General by vouching to supporting records such as offer letter, position control reports, timecards and payroll reports.

5. We will verify that the District was in compliance with Assembly Bill 1908 and Ed Code Section 15278, where the District is required to establish a bond oversight committee for Proposition 39 bonds that includes one active member from each of the following sectors: a business organization, senior citizens' organization, bona fide taxpayer's association, and one parent/guardian of a child enrolled in the District and one parent/guardian of a child enrolled in the District who is also a member of a parent teacher association.
6. We will verify the Citizens' Oversight Committee met pursuant to Education Code Section 15280.

Management's Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
3. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
 - d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
4. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
5. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;



6. For adjusting the basic 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 current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
7. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
8. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
9. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
10. For the accuracy and completeness of all information provided.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Nonattest Services

With respect to any nonattest services we perform, we will not assume management responsibilities on behalf of the District. However, we will provide advice and recommendations to assist District management in performing its responsibilities. At the end of the year, we agree to perform the following:

- Prepare of the audited financial statements, related note disclosures, and supplementary information (as noted above). These items will be prepared from information prepared and provided by the District during our audit, such as the District's trial balance and SACS files.
- Propose adjusting or correcting journal entries to be reviewed and approved by the District's management.

District management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.



Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards, including GAAS, GAGAS, GASB and U.S. GAAP.
- The nonattest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm will advise the District with regard to certain positions taken in the preparation of the audited financial statements, but District must make all decisions with regard to those matters.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a nonattest service.

Audit Administration and Fees

Our all-inclusive maximum fee for these services will be as follows:

Fiscal year ending June 30, 2023	\$10,000
Fiscal year ending June 30, 2024	\$10,000
Fiscal year ending June 30, 2025	\$10,000

Our fees include out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.).

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit as follows:

Engagement Partner	\$350 per hour
Associate Partner	\$300 per hour
Manager	\$200 per hour
Senior Auditor	\$150 per hour
Staff Auditor	\$100 per hour
Administrative	\$100 per hour

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes thirty days or more overdue and may not be resumed until your account is paid in full. 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 report.



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. 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 cooperation is not provided as anticipated and at a level that hinders the progress of the services to be provided, we retain the right to terminate the contract for cause with thirty (30) days' notice. During that time, the District will have the opportunity to provide the cooperation required to complete the audit and C&A may rescind the cancellation.

If the services to be performed by C&A are not performed in an acceptable manner to the District, the District may cancel this contract for cause by providing notice to C&A, giving at least thirty (30) days' notice of the proposed cancellation and the reasons for same. During that time period, C&A may seek to bring the performance of services to a level that is acceptable to the District, and the District may rescind the cancellation if such action is in District's best interest. Notwithstanding the above provisions, the District may, upon the expiration of thirty (30) days written notice to C&A, terminate the agreement at will. Payment for services or goods received prior to termination shall be made by the District provided those goods or services were provided in a manner acceptable to the District. Payment for those goods and services shall not be unreasonably withheld.

Khoa (Paul) Pham, CPA, is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Chavan & Associates LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Other Matters

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

The audit documentation for this engagement is the property of Chavan & Associates LLP and constitutes confidential information. However, we may be requested to make certain audit



documentation available to state and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Chavan & Associates LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least seven years from the date of our report.

We will be available during the year to consult with you on financial management and accounting matters of a routine nature. During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report. You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to management and the Board the following significant items from the audit:

- Our view about the qualitative aspects of the District's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

If the foregoing is in accordance with your understanding, please indicate your agreement by signing this letter and emailing it to us at info@cnallp.com or following the DocuSign link. If you have any questions, please let us know.



Chavan and Associates, llp
Certified Public Accountants

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Very truly yours,

C & A LLP

Chavan & Associates, LLP

RESPONSE:

This letter correctly sets forth the understanding of the Santa Rosa City Schools.

Signature:

Title:

Date:



COSTA ENGINEERS INC.

851 Napa Valley Corporate Way, Ste. D, Napa, CA 94558

Agreement for Professional Services

To: Santa Rosa City Schools
Attention: Eric Oden
Date: April 7, 2023
Project Name: Rincon Valley MS; Boiler and Locker Room Equipment Replacement
Project Location: Santa Rosa

Project Description:

The boiler plant and two air handlers are failing and in need of replacement.

Scope of Services:

Provide complete design thru construction support for the replacement of the two roof mounted hot water air handlers that feed the locker rooms and the boiler plant and related equipment, as required.
Reuse and reconnect existing Johnson controls and distribution piping, as much as possible.
The intent is to replace in-kind and not go to DSA.

Revisions to the scope of the project as defined above and field revisions to our design are not included in our fee. All requests for additional or extra work or services must be in writing and additional fees will be negotiated.

Special Conditions:

After visiting the site and doing research on the existing air handlers, we have found these are custom Carrier units and have a lead time in excess of 36weeks.
Alternate mfg's have not been contacted due to the belief that they would not fit on the existing curbs.

Fee:

\$25,000 (twenty five thousand dollars), fixed.

Offered By: **COSTA ENGINEERS, INC.**

Accepted By:

Signature

Date

Signature

Date

Chris Del Core, P.E. / Principal
CA License No. M31600

Name & Title