

Richmond Board of Trustees
Regular Meeting
Thursday, May 12, 2022
Open Session 6:00 P.M.
The meeting will be held in the **Resource Room**.

The Board of Trustees of the Richmond School District welcomes you to this meeting. Members of the public may be heard on any item on the Board's agenda. Comments of the public on an item that appears on the agenda will be allowed during consideration of that item by the Board. While not required, the Board would appreciate it if you would identify yourself with your name and your address when addressing the Board.

1. **Open Session Call to Order at 6:00 p.m.**
 - 1.1 Flag Salute

2. **Public Comments**

This is an opportunity for any member of the public to address the Governing Board on any matter not on the agenda but which is within the jurisdiction of the Board.

3. **Approval of Agenda**

4. **Reports from Richmond Organizations and Staff**
 - 4.1 **RCA**
 - 4.1.1 RCA Report

 - 4.2 **Superintendent/Principal Report**
 - 4.2.1 Inter-District Process
 - 4.2.2 21-22 Capital Projects Update
 - 4.2.3 LCOE – Board Training
 - 4.2.4 Staffing Levels
 - 4.2.5 22/23 Tentative Enrollment
 - 4.2.6 P-2 Enrollment - 182.83 @ Attendance Rate of 95.28%
 - 4.2.7 Graduation – June 8th
 - 4.2.8 8th Grade Student Recognition Awards

 - 4.3 **Director of Buildings and Grounds**
 - 4.3.1 Update Facility Projects – Gym Fire System, Gym Paint Project

 - 4.4 **Certificated Staff and Classified Staff Report**
 - 4.4.1 Certificated Staff Report
 - 4.4.2 Classified Staff Report

5. **Curriculum/Student Performance**
 - 5.1 MAP Testing Schedule

6. **Business**
 - 6.1 Approval/Discussion of Hiring Ida Bruce - 4th Grade Teacher ACTION
 - 6.2 Acceptance/Discussion of Resignation of Emily Montoya - Paraprofessional ACTION
 - 6.3 Approval/Discussion of Hiring Lenna Davis – Paraprofessional ACTION
 - 6.4 Approval/Discussion of Williams Act Quarterly ACTION
 - 6.5 Approval/Discussion of Revised Engagement Letter for 21/22 Audit w/Stephen Roach Accountancy ACTION
 - 6.6 Approval/Discussion of Retired Teacher Benefit Option ACTION
7. **Minutes**
 - 7.1 Approval of minutes of the regular meeting on April 21, 2022 ACTION
 - 7.2 Approval of minutes of the special meeting on April 28, 2022 ACTION
8. **Policy**
9. **Warrants**
 - 9.1 Approval of warrant list(s) for May ACTION
10. **Correspondence**
11. **Information: Comments from Board Members**
 - 11.1 Signing of 2022 Diplomas
 - 11.2 Selection of Board Representatives for Graduation
12. **Closed Session**
 - 12.1 Pursuant to Government Code Section 54957.6, the Board will meet in Closed Session regarding Labor Negotiations for the following:
 - Richmond Teachers Association
 - 12.2 Pursuant to Government Code Section 54957.6, the Board will meet in Closed Session regarding Labor Negotiations for the following:
 - Richmond Classified
 - 12.3 Pursuant to Government Code Section 54954.5, the Board will meet regarding Public Employee Evaluation of Performance - Superintendent/Principal

13. **Reconvene to Open Session**

13.1 Announcement of action taken in Closed Session

14. **Adjournment**

Emily Montoya
620 Randolph Way
Susanville, Ca 96130
4/22/22

To the Board of Trustees and Richmond Elementary School Staff,

This letter is to inform you that I am resigning from my position as a Teacher's Aide, at Richmond Elementary two weeks from today. May 6, 2022 will be my last day.

It has been amazing having the opportunity to work here. I am truly grateful.

Thank you


Emily Montoya

WILLIAMS LAWSUIT SETTLEMENT
QUARTERLY COMPLAINT SUMMARY FORM

(Per the requirements of the Williams Lawsuit Settlement, each educational agency must report quarterly to its Governing Board and the County Superintendent of Schools any complaints received related to the Williams Lawsuit.)

- ☒ No, our District has not received any complaints relating to the Williams Lawsuit this quarter.
- ☐ Yes, our District has received a complaint(s) relating to the Williams Lawsuit.

If yes, please attach a copy of the complaint to this Summary Form (removing any confidential student information as appropriate). Please explain the District's resolution of the complaint(s)

This Quarterly Complaint Summary Form is for the period ending:

- ☒ April 2022 ☐ July 2022 ☐ October 2022 ☐ January 2023

District: Richmond ESD Date: 05/12/2022

Superintendent's Signature: _____

STEPHEN ROATCH ACCOUNTANCY CORPORATION

Certified Public Accountants

Stephen Roatch - President
Habbas Nassar - Vice President

April 15, 2022

Management and Governing Board of
Richmond School District
700-585 Richmond Road E.
Susanville, CA 96130

Year 3 of 3-year contract

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

We are pleased to confirm our understanding of the services we are to provide Richmond School District for the year ending June 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Richmond School District as of and for the year ending June 30, 2022. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Richmond School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Richmond School District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis
2. Budgetary comparison information
3. Schedules of the proportionate share of the net pension liabilities
4. Schedules of contributions

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

Audit Scope and Objectives (Concluded)

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

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

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2021-22 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, prescribed in the *California Code of Regulations*, Title 5, section 19810 and following, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

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

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements (Concluded)

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

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

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

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

Audit Procedures - Internal Control

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

Audit Procedures - Compliance

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

Other Services

We will also assist in preparing the financial statements and related notes, management's discussion and analysis, budgetary comparison information, depreciation schedule, schedules of the proportionate share of the net pension liabilities, schedules of contributions, and supplementary schedules and information (nonaudit services), as applicable, of Richmond School District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services (management's discussion and analysis, budgetary comparison information, depreciation schedule, schedules of the proportionate share of the net pension liabilities, schedules of contributions, and supplementary schedules and information, as applicable) we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and any other nonaudit services we provided and that you have reviewed and approved the financial statements and related notes and any other nonaudit services we provided prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements.

Responsibilities of Management for the Financial Statements (Continued)

You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole. As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

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

Responsibilities of Management for the Financial Statements (Concluded)

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

Engagement Administration, Fees, and Other

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

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

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

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

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State Controller's Office. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Engagement Administration, Fees, and Other (Concluded)

Stephen Roatch, Certified Public Accountant (CPA) is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. We agree that our all-inclusive fee will be **\$12,450** for the fiscal year ending June 30, 2022. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. An additional fee will be charged for attending meetings with the District's Board, if deemed appropriate.

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

It is agreed that the District will withhold ten (10) percent of the audit fee until the State Controller certifies that the report conforms to the reporting provisions of the *2021-22 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*.

In accordance with Education Code Section 14505, it is further agreed that the District will withhold fifty (50) percent of the audit fee for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to reporting provisions of the *2021-22 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*.

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

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

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

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

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

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

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

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

Reporting

We will issue a written report upon completion of our audit of Richmond School District's financial statements. Our report will be addressed to the Governing Board of Richmond School District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Management and Governing Board of
Richmond School District
April 15, 2022
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Reporting (Concluded)

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will states that (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Richmond School District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

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

Sincerely,

STEPHEN ROATCH ACCOUNTANCY CORPORATION



Stephen Roatch, Certified Public Accountant
President

RESPONSE:

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

Management - Approved by:

Name: _____

Title: _____

Date: _____

Governing Board - Acknowledged by:

Board President

RICHMOND SCHOOL BOARD OF TRUSTEES
REGULAR MEETING
April 21, 2022
MINUTES

CALL TO ORDER Board President called the meeting to order at 6:00 p.m. Lead the flag salute.

MEMBERS PRESENT Mark Rotlisberger, Nick McBride, Sadie Albonico, Adam Runyan
Tracy Langslet (entered meeting at 6:02 p.m.)

MEMBERS ABSENT N/A

OTHERS PRESENT Michael Cosgrove, Jeanette Goni, Tim Andersen, Amy Shepherd, Heather Cluck, Mandy Cox

PUBLIC COMMENT Mandy Cox commented regarding a missing agenda item for kitchen discussion that was requested from the previous meeting.

AGENDA
APPROVAL MSCU (McBride/Runyan) approved the agenda.

RCA

RCA REPORT 4.1.1 No RCA Report

Superintendent Report

CERTIFICATED
NEGOTIATIONS 4.2.1 The Superintendent reviewed RTA Sunshine Proposal to the District.

CLASSIFIED
NEGOTIATIONS 4.2.2 The Superintendent reviewed Classified's Sunshine Proposal to the District.

DISTRICT SUNSHINE
PROPOSAL TO RTA 4.2.3 The Superintendent reviewed the District's Sunshine Proposal to RTA.

ACADEMIC
SUPPORT 4.2.4 The Superintendent provided an overview of the academic support offered to students. He discussed the utilization of Moby Max as an online platform that students use in class and available at home. He further discussed that students receive intervention services with paraprofessionals and Mr. Boyer. It was also discussed that the new paraprofessional has been providing additional reading support.

The Superintendent updated the Board regarding seven visits with Aaron Hansen from Solution Tree as Professional Development for teachers.

MAIN OFFICE
ENTRANCE

- 4.2.5 The Superintendent discussed a proposal to switch the main office and the computer lab. He stated the safety issue of having the current office positioned after a classroom when entering the building. In addition, installing a new door and positioning reception/visitor park in front of the building. He reported he is doing research regarding engineering.

STAFFING
LEVELS

- 4.2.6 The Superintendent provided an update on current staffing levels. He stated that the district has two teacher positions open, two paraprofessional positions open, and an opening for a custodian.

Director of Buildings and GroundsFACILITY
UPDATE

- 4.3.1 Tim provided an update on the gym fire system stating that the bell works for the sprinkler system, has a way to fill the tank, and will be replacing the pipes this summer. He reported that the inspector was scheduled to be at the school on April 29th.

Tim reported he worked on the renovation of the CBO office. He stated it should be completed before the end of the school year. He reported that due to weather related issues during Spring Break, some projects were not able to be completed.

Tim updated the Board regarding the Gym Paint Project. The contractor was unable to start the project due to the weather during Spring Break and the DSA representative was unable to come up to Susanville due to the weather.

There was further discussion regarding the school's greenhouse that had been addressed at the previous meeting.

Certificated Staff and Classified Staff ReportCERTIFICATED
STAFF

- 4.4.1 Heather Cluck provided an overview of the activities taking place in grades Kindergarten through 8. She also discussed the awareness of learning gaps and the use of intervention or remediation. She further discussed the implementation of strategies by teachers to help bridge gaps.

CLASSIFIED
STAFF

- 4.4.2 Mandy Cox reported that the book fair would be taking place the first week of May.

Curriculum/Student Performance

- CAASPP TESTING 5.1 The Superintendent informed the Board that CAASPP Testing was scheduled to begin April 25th.

Business**SCHOOL SAFETY
PLAN**

- 6.1 The Superintendent provided a brief overview of the Comprehensive School Safety Plan.

MSCU (McBride/Runyan) approved the Comprehensive School Safety Plan

**RESIGNATION
T. CLARK**

- 6.2 MSCU (Langslet/McBride) accepted the resignation of Tarah Clark, 7th Grade Teacher.

**REVISED 22/23
CALENDAR**

- 6.3 MSCU (Runyan/McBride) approved the Revised 22/23 School Calendar – Spring Break Schedule

**8TH GRADE
FIELD TRIP**

- 6.4 MSCU (Albonico/Langslet) approved the overnight field trip for 8th Grade to Sacramento/Vallejo – June 1st to June 2nd.

**3RD – 5TH GRADES
FIELD TRIP**

- 6.5 The Board expressed safety concerns regarding the type of population that is around the camp area of the Biz Johnson Trail. Heather Cluck stated those concerns have been addressed and how the camp would be set up. It was suggested perhaps a day field trip or if students could just choose to attend during the day. Mrs. Cluck stated there was a scheduled parent meeting and depending on what determined, it may change from an overnight to a day field trip. Mrs. Cluck stated should the field trip remain overnight, there will not be a choice to just attend for the day.

(Albonico/Runyan) Motioned to approve the Overnight Field Trip for 3rd through 5th grades to Biz Johnson – May 25th to May 26th

Ayes - Albonico, Langslet, Runyan, McBride
Noes – Rotlisberger

**SURPLUS OF
TEXTBOOKS**

- 6.6 MSCU (McBride/Runyan) approved the surplus of textbooks.

Minutes

- 7.1 (McBride/Albonico) Motioned to approve the minutes of the regular meeting on March 10, 2022.

Ayes - Rotliberger, Albonico, Langslet, McBride
Abstention - Runyan

Policy

No Report

Warrants

- 9.1 MSCU (McBride/Albonico) approved the warrant list(s) for April

General:	\$ 18,807.19
Cafeteria:	4,801.41
Deferred Maintenance:	0.00
Developer Fee:	0.00
Capital Outlay:	0.00
	<u>\$ 23,608.60</u>

Correspondence

- 10.1 Letter from Patricia Gunderson, Superintendent of Schools, approving the Second Interim report.

Information: Comments from Board Members

- 11.1 The Superintendent requested to schedule a special board meeting as a workshop to discuss staffing. Special board meeting to be scheduled April 28, 2022, at 7:00 pm.

Closed Session

- 12.1 Pursuant to Government Code Section 54957.6, the Board met in Closed Session regarding Labor Negotiations for the following:
- Richmond Teachers Association
- 12.2 Pursuant to Government Code Section 54957.6, the Board met in Closed Session regarding Labor Negotiations for the following:
- Richmond Classified

- 12.3 Pursuant to Government Code Section 54954.5, the Board will meet regarding Public Employee Evaluation of Performance - Superintendent/Principal

Reconvene Open Session

- 13.1 No Action Taken in Closed Session

ADJOURNMENT

Having no further business, the regular meeting adjourned at 8:55 p.m.

RICHMOND SCHOOL BOARD OF TRUSTEES
SPECIAL MEETING
April 28, 2022
MINUTES

CALL TO ORDER Board President called the meeting to order at 7:03 p.m. Lead the flag salute.

MEMBERS PRESENT Mark Rotlisberger, Sadie Albonico, Adam Runyan (via Zoom), Tracy Langslet

MEMBERS ABSENT Nick McBride

OTHERS PRESENT Michael Cosgrove, Jeanette Goni, Tim Andersen, Tarah Clark, Sarah Loflin, Mandy Cox, Tonia Mallory, Jennifer Painter, Lori Barry

PUBLIC COMMENT No Public Comment

AGENDA

APPROVAL MSCU (Langslet/Albonico) approved the agenda with the correction to Item 1 to read, Call to Order at 7:00 pm.

STAFFING WORKSHOP FOR 22/23

Classified Staff

INSTRUCTION AIDES

HRS & SCHEDULE 4.1.1 The Superintendent provided a draft structure of the 22/23 year. The structure included Music for grades K through 5 and Band/Choir for grades 6 through 8. The structure was prepared in three sections (AM, MID, PM) divided by morning recess and lunch recess.

The Superintendent reported that the total hours for Instructional Aides is 34.5 hours. He stated that aides may have hours increased to 5.75 hours per day starting the 22/23 school year. He discussed two aides would be from 7:00 am to 12:45 pm and four aides to 8:30 am to 2:15 pm. He further discussed aide assignments. Further discussion was held regarding upcoming vacant paraprofessional positions.

CAFETERIA HOURS
FOR 22/23

4.1.2 The Superintendent discussed the change to serving Breakfast and Lunch for the 22/23 school year. He discussed increasing the hours for the Food Service Worker position from 4.42 hours per day to 5.67 hours per day.

Certificated Staff

TEACHER HIRING
INCENTIVES

4.2.1 The Superintendent proposed a one-time new hire signing bonuses for teachers at \$4,000 for local candidates and \$7,000 for candidates moving to the area. Further discussion was held to increase the local signing bonus to \$5,000 and to split the bonus payment to eliminate the possibility of the a teacher leaving after the first year.

In addition, discussion was held to include a 100 mile radius for out of the area teacher candidates.

MSCU (Albonico/Langslet) approved the teacher signing bonus for local candidates to be paid at \$4,000 and \$1,000 and out of the area candidates more than a 100 mile radius to be paid \$5,000 and \$2,000.

RETIRED TEACHER

BENEFIT OPTION 4.2.2 The Superintendent discussed a retired teacher benefit option. The option stated that if a teacher retired after ten (10) years of service to the District, he/she could have coverage for five (5) years or until 65 years of age, whichever comes first. In addition, if the teacher agrees to substitute a particular number of days each school year, the district would cover the retiree's cost.

MSCU (Langslet/Albonico) agreed to table the Retired Teacher Benefit Option to the May 12, 2022, regular meeting of the Board of Trustees.

Extended Learning Opportunities

BEFORE & AFTER

SCHOOL OPTIONS 4.3.1 The Superintendent discussed a scheduling structure to align with the Extending Learning Opportunities funding for the 22/23 school year. He stated that a Homework Club and Breakfast would be offered in the morning from 7:00 am to 8:00 am. Two instructional aides would cover the morning. The after school schedule would be from 2:45 pm to 4:00 pm and may include community partnership programming for three days per week and Math/ELA interventions the other 2 days.

The Superintendent further discussed the requirements under the funding for Extended Learning Opportunities that included taking attendance during these before and after school hours. In addition, the activities must be offered to all unduplicated students in grades TK through 6.

Information: Comments from Board Members

- 5.1** The Board asked that the following items be placed on the May 12th agenda for discussion.
- Inter-District Committee
 - Emails – CSBA Board Member Training
 - Discuss capital projects
 - Kitchen Helper

ADJOURNMENT

Having no further business, the regular meeting adjourned at 8:33 p.m.

RICHMOND SCHOOL BOARD MEETING
May 12, 2022

BILL WARRANT TOTALS

MAY Bills – Batch #20

FUND 01	GENERAL	\$	6,130.20
FUND 13	CAFETERIA	\$	0.00
FUND 14	DEFERRED MAINTENANCE	\$	0.00
FUND 25	DEVELOPER FEES	\$	0.00
FUND 40	CAPITAL OUTLAY	\$	<u>0.00</u>
TOTAL MONEY PAID		\$	6,130.20

TOTAL MONEY PAID	\$6,130.20
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Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type	Fd-Resc-Y-Objt-Goal-Func-Sch-DD	ABA num	Account num	EE ES	E-Term	E-ExtRe
					T9MPS			Liq Amt		Net Amount
100040/00	C&S WASTE SOLUTIONS OF LASSEN COUNTY P.O. BOX 270780 SUSANVILLE, CA 96127									
220002	PO-220002	04/01/2022 APR SERVICES			1 01-0000-0-5520-0000-8200-000-00	NN P	407.63 *	407.63		407.63
				TOTAL PAYMENT AMOUNT						
100976/00	CATAPULTK12 5098 FOOTHILLS BLVD. SUITE 3, #396 ROSEVILLE, CA 95747									
220007	PO-220007	05/01/2022 INV 1045563 MAY WEB SERVICES			1 01-0000-0-5800-0000-7200-000-00	NN P		69.30		69.30
220007	PO-220007	04/01/2022 INV 1045488 APR WEB SVCS			1 01-0000-0-5800-0000-7200-000-00	NN P		69.30		69.30
				TOTAL PAYMENT AMOUNT			138.60 *			138.60
101083/00	CONNIE HERMAN 472-340 BUFFUM LANE SUSANVILLE, CA 96130									
PV-220230	04/21/2022 RMB - OFFICE/MEDICAL SUPPLIES				01-0000-0-4300-0000-8200-000-00	NN	28.95 *	28.95		28.95
				TOTAL PAYMENT AMOUNT						
100998/00	CRAIG HARRIS 705 ASH STREET SUSANVILLE, CA 96130									
220065	PO-220065	05/01/2022 MAR & APR SERVICES			1 01-0000-0-5800-1110-1000-000-00	NY P	2,587.50 *	2,587.50		2,587.50
				TOTAL PAYMENT AMOUNT						
100827/00	FGL ENVIRONMENTAL 853 CORPORATION STREET SANTA PAULA, CA 93060									
220023	PO-220023	04/22/2022 INV 271635A WATER TESTING			1 01-8150-0-5800-0000-8100-000-00	NN P	28.00 *	28.00		28.00
				TOTAL PAYMENT AMOUNT						

Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type	Fd-Resc-Y-Objt-Goal-Func-Sch-DD T9MPS	ABA num	Account num	EE	ES	E-Term	E-ExtRef
								Liq Amt	Net Amount		
100088/00	FOREST OFFICE EQUIPMENT 720 MAIN STREET SUSANVILLE, CA 96130										
220009	PO-220009	04/04/2022	INV SV003709	APR COLOR COPIER	1	01-0000-0-5800-0000-7200-000-00	NN P	167.20	167.20		
220009	PO-220009	04/04/2022	INV SV003709	APR COLOR COPIER	2	01-0000-0-5800-1110-1000-000-00	NN P	167.20	167.20		
				TOTAL PAYMENT AMOUNT			334.40 *				334.40
100879/00	JACKSON'S SERVICE CENTER 2000 MAIN STREET SUSANVILLE, CA 96130										
	PV-220231	04/28/2022	TRANS #9377	- FUEL		01-8150-0-4300-0000-8100-000-00	NN	140.61	140.61		
				TOTAL PAYMENT AMOUNT			140.61 *				140.61
100348/00	JONES SCHOOL SUPPLY INC P.O. BOX 7008 COLUMBIA, SC 29202										
220094	PO-220094	04/21/2022	INV 1874525	STUDENT AWARDS	1	01-6300-0-4300-1110-1000-000-00	NN F	287.81	287.81		
				TOTAL PAYMENT AMOUNT			287.81 *				287.81
100038/00	LASSEN COUNTY OFFICE OF EDUCAT 472-013 JOHNSTONVILLE ROAD N SUSANVILLE, CA 96130										
220024	PO-220024	04/29/2022	INV 21/22-279	APR PHONES	1	01-0000-0-5900-0000-7200-000-00	NN P	250.00	250.00		
				TOTAL PAYMENT AMOUNT			250.00 *				250.00
100039/00	LASSEN MUNICIPAL UTILITY DIST 65 SOUTH ROOP SUSANVILLE, CA 96130										
220004	PO-220004	04/25/2022	35778	PRIM MODL	1	01-0000-0-5510-0000-8200-000-00	NN P	107.96	107.96		
220004	PO-220004	04/25/2022	45197	COMPUTER LAB	1	01-0000-0-5510-0000-8200-000-00	NN P	274.91	274.91		
220004	PO-220004	04/25/2022	43357	GYMNASIUM	1	01-0000-0-5510-0000-8200-000-00	NN P	84.67	84.67		
220004	PO-220004	04/25/2022	45198	STORAGE/PUMP	1	01-0000-0-5510-0000-8200-000-00	NN P	157.35	157.35		
				TOTAL PAYMENT AMOUNT			624.89 *				624.89

GENERAL FUND

Vendor/Addr Remit name	Req Reference	Date	Description	Tax ID num	Deposit type	Fd-Resc-Y-Objt-Goal-Func-Sch-DD	ABA num	Account num	EE ES	E-Term	E-ExtRef
									Liq Amt		Net Amount

101077/00	LORI BARRY										
	700-515 SIERRA ROAD										
	SUSANVILLE, CA 96130										

PV-220229	04/27/2022	RMB - CLASSROOM SUPPLIES				01-6300-0-4300-1110-1000-000-00	NN				
TOTAL PAYMENT AMOUNT											
						4.25 *					4.25
											4.25

100041/00	MARTIN SECURITY SYSTEMS INC										
	P.O. BOX 47										
	SUSANVILLE, CA 96130										

220008	PO-220008	03/31/2022	INV 42082 APR COMPUTER LAB			1 01-1100-0-5800-1110-2420-000-00	NN P		51.00		51.00
220008	PO-220008	03/31/2022	INV 42082 APR FIRE ALARM			2 01-8150-0-5800-0000-8100-000-00	NN P		120.00		120.00
TOTAL PAYMENT AMOUNT											
						171.00 *					171.00

100675/00	MORGAN COMPANY, RAY										
	3131 ESPLANADE										
	CHICO, CA 95973										

220001	PO-220001	04/04/2022	INV 3675253 APR COPIER MAINT			1 01-0000-0-5800-1110-1000-000-00	NN P		122.96		122.96
220001	PO-220001	04/04/2022	INV 3675253 APR COPIER MAINT			2 01-0000-0-5800-0000-7200-000-00	NN P		122.96		122.96
TOTAL PAYMENT AMOUNT											
						245.92 *					245.92

101020/00	PLUMAS-SIERRA TELECOM										
	P.O. BOX 1057										
	PORTOLA, CA 96122-1057										

220003	PO-220003	04/29/2022	MAY BROADBAND SVC			1 01-0000-0-5900-0000-7200-000-00	NN P		97.04		97.04
TOTAL PAYMENT AMOUNT											
						97.04 *					97.04

100093/00	SUSANVILLE PAINT CENTER										
	2217 MAIN STREET										
	SUSANVILLE, CA 96130										

PV-220232	04/12/2022	INV 10026225 - PAINT SUPPLIES				01-8150-0-4300-0000-8100-000-00	NN				88.61
PV-220233	04/15/2022	INV 10026263 PAINT SUPPLIES				01-8150-0-4300-0000-8100-000-00	NN				183.90
TOTAL PAYMENT AMOUNT											
						272.51 *					272.51

ACCOUNTS PAYABLE PRELIST

BATCH: 0021 MAY BILL #21

<< Open >>

Fund : 01 GENERAL FUND

Vendor/Addr Remit name	Req Reference	Date	Description	Tax ID num	Deposit type	Fd-Resc-Y-Objt-Goal-Func-Sch-DD	ABA num	Account num	EE ES	E-Term	E-ExtRef
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100736/00	US BANK EQUIPMENT FINANCE										
	P.O. BOX 790448										
	ST LOUIS, MO 63179-0448										

220013	PO-220013	04/15/2022	INV 470123944	MAY COPIER		1	01-0000-0-5800-0000-7200-000-00	NN P	255.55		255.55
220013	PO-220013	04/15/2022	INV 470123944	MAY COPIER		2	01-0000-0-5800-1110-1000-000-00	NN P	255.54		255.54
				TOTAL PAYMENT AMOUNT			511.09 *				511.09

TOTAL Fund	PAYMENT	6,130.20 **	6,130.20
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TOTAL BATCH PAYMENT	0.00	6,130.20	6,130.20
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TOTAL DISTRICT PAYMENT	0.00	6,130.20 ****	6,130.20
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TOTAL FOR ALL DISTRICTS:	0.00	6,130.20 ****	6,130.20
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Number of checks to be printed: 16, not counting voids due to stub overflows.