

Richmond Board of Trustees
Regular Meeting
Thursday, January 12, 2023
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. **Discussion Regarding Provisional Appointment to the Richmond Elementary School District Board of Trustees:**
 - 4.1 Review of Applications
 - 4.2 Interview Candidates:
Daniel Bertotti
 - 4.3 Selection of Provisional Appointment to Fill Vacancy on the Richmond Elementary School District Board of Trustees. ACTION
 - 4.4 Oath of Office for the Provisional Appointment to the Richmond Elementary School District Board of Trustees.
5. **Reports from Richmond Organizations and Staff**
 - 5.1 **RCA**
 - 5.1.1 RCA Report
 - 5.2 **Superintendent/Principal Report**
 - 5.2.1 GAMUT Update
 - 5.2.2 Budget Workshop w/Bill Gillaspie-February Regular Meeting
 - 5.2.3 LCAP Development for 23/24 Year
 - 5.3 **Director of Buildings and Grounds**
 - 5.3.1 Winter Break Projects
 - 5.3.2 Kitchen Equipment Update
 - 5.4 **Certificated Staff and Classified Staff Reports**
 - 5.4.1 Certificated Staff Report
 - 5.4.2 Classified Staff Report

6. **Curriculum/Student Performance**
 - 6.1 2022 CAASPP Comparisons
 - 6.2 Upcoming Winter MAP Assessments
7. **Business**
 - 7.1 Approval/Discussion of Arts, Music, and Instruction Materials Discretionary Block Grant ACTION
 - 7.2 Acceptance of 2021/22 Audit Report by Stephen Roatch Accountancy ACTION
 - 7.3 Approval/Discussion of School Accountability Report Card (SARC) ACTION
 - 7.4 Approval/Discussion of Carrie Satca as coach for 7th and 8th Girls' Volleyball ACTION
 - 7.5 Approval/Discussion regarding State Resolution with DGS regarding State Surplus Property ACTION
 - 7.6 Approval/Discussion regarding the quotes to purchase Kitchen Equipment up to approximately \$40,000. ACTION
8. **Minutes**
 - 8.1 Approval of minutes of the regular meeting on December 15, 2022 ACTION
9. **Policy**
 - 9.1 Board Policy Update regarding Security Cameras
10. **Warrants**
 - 10.1 Approval of warrants list(s) for January ACTION
11. **Correspondence**
 - No Correspondence
12. **Information: Comments from Board Members**
13. **Closed Session**
 - 13.1 Pursuant to Government Code Section 54957.6, the Board will meet in Closed Session regarding Labor Negotiations for the following:
 - Richmond Teachers Association
 - 13.2 Pursuant to Government Code Section 54957.5, the Board will meet regarding Public Employee Evaluation of Performance
 - Superintendent/Principal

14. **Reconvene to Open Session**

14.1 Announcement of action taken in Closed Session

15. **Adjournment**

2023 Meeting Calendar

February 9, 2023

March 9, 2023

April 13, 2023

May 11, 2023

June 22, 2023

June 29, 2023

July – No Meeting

August 10, 2023

October 12, 2023

November 9, 2023

December 14, 2023

RECEIVED 12/2/22
@ 2:40 PM

RICHMOND ELEMENTARY SCHOOL DISTRICT
BOARD OF TRUSTEES CANDIDATE QUESTIONNAIRE

Name: Daniel Bertotti
Address: 470-425 Wingfield Rd., Susanville, CA 96130
Contact Number: 530-310-2873
Email Address: danielbertotti@yahoo.com

Please respond to the following questions. Feel free to use additional sheets if necessary. Once completed, submit your questionnaire to the Richmond Elementary School District Office at 700-585 Richmond Road E. All questionnaires must be received no later than 3:00 p.m. on Friday, December 2, 2022.

1. Please highlight your background and experience in working with youth, public education, and the community. If you have served on any school or district committee(s), site councils, or advisory groups, please describe the purposes, your role, impressions, and what you learned from the experience.

I have served on the Lassen County Farm Bureau board of directors for the last 10 years as well as terms in the positions of treasurer, vice president, and president. In this position I have helped local 4-H and FFA programs with projects, donations, and scholarships as well as the state Ag In the Classroom program. We also deal with advisory groups both locally and at the state level to make sure our needs, and those of our members are being heard and met. Through this experience I have learned better time management practices and have improved my leadership, communication, and organization skills.

2. In any situation, describe a collaborative project in which you have been involved, your role, impression and the outcome of the effort.

Through Farm Bureau we host multiple events including fundraisers with help from the community. To raise money for scholarships, I started and chair our most successful fundraising event the annual Farm Bureau Classis golf tournament. I help gather sponsors and donations from our local supporting businesses and facilitate the tournament with the golf course which includes scheduling, set up, concessions, lunch, prizes, and clean up.

3. Please describe any knowledge, experience, or expertise, formal or informal, in the following areas of school governance;

a.) Budget & Finance

In my position as Ranch Manager I operate and oversee a multi million dollar budget for the ranch that includes labor, operations, crop production, and equipment maintenance all while forecasting our yields and sales to be as efficient and profitable as possible.

b.) Curriculum & Program Delivery

I have no experience with curriculum and program delivery, I am willing and eager to learn.

c.) Staffing & Personnel

I am responsible to manage a crew of around 50 employees that includes scheduling, time keeping, proper payroll reporting, performance reviews, promotions, and terminations that include lower level to mid management personnel. I report directly to the VP of operations.

4. What do you see as the basic purpose of public schools? And, what is the role of the school board in the fulfillment of that purpose?

The role of the school board is to oversee that the proper guidelines and regulations are being implemented. This will allow our children the best opportunity for a well rounded education and set them up for future success.

5. If we called those who know and work with you in your role as an involved community member, what would they say is your greatest strength? Your greatest weakness?

They would say my strengths are the ability to be thoughtful and reflective on issues and situations that arise and the ability to research and understand information. A high level of understanding and commitment to the management and people and it's outcomes. I am always striving to improve my communication skills with others to clearly articulate my thoughts and ideas.

6. What should be the relationship between the board members and the administration in the handling of school concerns?

The relationship should be a collaborative effort for the direct and open communication, transparency and a willingness to work together in the best interest of our students.

7. Briefly describe your commitment to public education and our local school district.

As well as going to public schools all my life, I have two grandparents, multiple aunts and uncles, and my mother were all public school teachers and I feel it is the most important route to well rounded students. My children go to, and will continue to go to Richmond because I believe having a strong public school in our local district goes a long way in their personal growth.



Richmond Elementary School District

700-585 Richmond Road E
Susanville, CA 96130

Telephone (530) 257-2338

Fax (530) 257-6398

October 14, 2022

Dear Prospective Candidate:

I want to thank you for your interest in serving on the Richmond Elementary School District Board of Trustees. If you are selected to fill the vacant seat, you may be sworn in and seated at the December 15, 2022, regular meeting of the Board.

The person appointed to fill the vacancy shall hold office only until the next regularly-scheduled election for School Board members. In this case, the next regularly-scheduled election for School Board members will be November 2024.

The primary functions of the School Board are to:

1. Setting the direction for the district through a process that involves the community, parents/guardians, students, and staff and is focused on student learning and achievement.
2. Establishing an effective and efficient organizational structure for the district by overseeing the development and adoption of policies, establishing academic expectation and adopting the curriculum and instructional materials, establish budget priorities and adopting the budget, and providing safe, adequate facilities that support the district's instructional program.
3. Providing support to the Superintendent/Principal and staff as they carry out the Board's direction by establishing and adhering to standard of responsible governance, making decisions and providing resources that support district priorities and goals, upholding Board policies, and being knowledgeable about district programs and efforts in order to serve as effective spokespersons.
4. Ensuring accountability to the public for the performance of the district's school.

Please review the enclosed questions and submit your answers to the Richmond Elementary School District office located at 700-585 Richmond Road, East, Susanville, CA 96130, no later than 3:00 p.m. on Friday, December 2, 2022.

If you have any questions, please contact Jeanette Goni at the Richmond Elementary School District Office.

Sincerely,

A handwritten signature in black ink, appearing to read 'Mark Rotlisberger', is written over a horizontal line.

Mark Rotlisberger, Board President
Richmond Elementary School District

About Dr. Gillaspie and Educational Strategic Planning LLC

Experienced Chief Executive Officer with a demonstrated history of working in the education management industry. Special Education Instructional Design, Organizational and Leadership, Administrative mentoring and coaching, fiscal and community board governance. Strong business development professional with a Doctorate of Education focused in Education and Leadership from University of San Francisco.

With over 30 years of experience in public education, Dr. Gillaspie has vast experience in educational leadership in California as a County Superintendent, Assistant Superintendent of Educational Services, Director of Special Education, teacher and school psychologist. He has also worked as Deputy Administrator Officer for Fiscal Crisis & Management Assistance Team (FCMAT) from 2002-2016.

Dr. Gillaspie has conducted more than 150 educational studies throughout California schools including; but not limited to the following: County Offices of Education, school districts K-8 and K-12 unified, charter schools and SELPAs.

Additional highlights of Dr. Gillaspie's experience:

- * Experience in teaching at all college levels, community college, state universities, universities, as well as a key note speaker nationally.
- Served for three years as Field Supervisor at the California State University (CSU), Sacramento, College of Education, Department of Educational Leadership and Policy Studies. Provided supervision of internships of school principals throughout Northern California.
- Director of Pupil Personnel Services for Fresno Pacific University, Associate Professor from 2002-2015.
- Started company Educational Strategic Planning LLC 2016. Serving all school districts, County Offices of Education and SELPA's throughout California. Providing administrative mentoring/coaching and conducting management assistance studies.
- Served as Fiscal Advisor for Santa Clara County Office of Education, for fiscal and school community governance support to Alum Rock Union Elementary School District, during 2018.
- Board Member for School Innovations and Achievement (SI &A) Attendance Institute, 2019.

Credentials:

Lifetime valid Pupil Personnel Services with emphasis in counseling and school psychology
Lifetime valid California Standard Secondary Teaching Credential in Psychology
Lifetime valid California Administrative Credential
Lifetime valid credentials in California Community Colleges with emphasis in teaching psychology and physical education.

Smarter Summative ELA and Math

2021-2022

District Comparison

ELA- Grade 3

<u>School District</u>	<u>Not Met</u>	<u>Nearly Met</u>	<u>Met</u>	<u>Exceeded</u>	<u>Met & Exceeded</u>
Janesville	38.89%	30.56%	16.67%	13.89%	30.56%
Johnstonville	35.00%	20.00%	20.00%	25.00%	45.00%
Long Valley Charter	n/a	n/a	n/a	n/a	n/a
Mt. Lassen Charter	*	*	*	*	*
Richmond	35.00%	35.00%	15.00%	15.00%	30.00%
Shaffer	51.85%	40.74%	7.41%	0.00%	7.41%
Susanville	46.88%	28.13%	20.83%	4.17%	25.00%
Long Valley Susanville	n/a	n/a	n/a	n/a	n/a
Statewide	35.25%	22.58%	19.40%	22.77%	42.17%

Math- Grade 3

<u>School District</u>	<u>Not Met</u>	<u>Nearly Met</u>	<u>Met</u>	<u>Exceeded</u>	<u>Met & Exceeded</u>
Janesville	47.22%	27.78%	22.22%	2.78%	25.00%
Johnstonville	10.00%	35.00%	35.00%	20.00%	55.00%
Long Valley Charter	n/a	n/a	n/a	n/a	n/a
Mt. Lassen Charter	*	*	*	*	*
Richmond	25.00%	40.00%	30.00%	5.00%	35.00%
Shaffer	55.56%	29.63%	14.81%	0.00%	14.81%
Susanville	44.79%	31.25%	21.88%	2.08%	23.96%
Long Valley Susanville	n/a	n/a	n/a	n/a	n/a
Statewide	34.37%	22.13%	24.40%	19.11%	43.51%

ELA- Grade 4

School District	Not Met	Nearly Met	Met	Exceeded	Met & Exceeded
Janesville	38.46%	35.90%	20.51%	5.13%	25.64%
Johnstonville	47.62%	14.29%	28.57%	9.52%	38.09%
Long Valley Charter	n/a	n/a	n/a	n/a	n/a
Mt. Lassen Charter	*	*	*	*	*
Richmond	6.67%	33.33%	20.00%	40.00%	60.00%
Shaffer	47.62%	19.05%	19.05%	14.29%	33.34%
Susanville	42.11%	28.07%	17.54%	12.28%	29.82%
Long Valley Susanville	n/a	n/a	n/a	n/a	n/a
Statewide	35.57%	20.21%	20.72%	23.50%	44.22%

Math- Grade 4

School District	Not Met	Nearly Met	Met	Exceeded	Met & Exceeded
Janesville	23.08%	41.03%	28.21%	7.69%	35.90%
Johnstonville	38.10%	33.33%	14.29%	14.29%	28.58%
Long Valley Charter	n/a	n/a	n/a	n/a	n/a
Mt. Lassen Charter	*	*	*	*	*
Richmond	20.00%	40.00%	6.67%	33.33%	40.00%
Shaffer	38.10%	38.10%	14.29%	9.52%	23.81%
Susanville	34.21%	30.70%	21.93%	13.16%	35.09%
Long Valley Susanville	n/a	n/a	n/a	n/a	n/a
Statewide	33.30%	28.45%	21.55%	16.71%	38.26%

ELA- Grade 5

<u>School District</u>	<u>Not Met</u>	<u>Nearly Met</u>	<u>Met</u>	<u>Exceeded</u>	<u>Met & Exceeded</u>
Janesville	46.34%	21.95%	19.51%	12.20%	31.71%
Johnstonville	45.00%	10.00%	25.00%	20.00%	45.00%
Long Valley Charter	n/a	n/a	n/a	n/a	n/a
Mt. Lassen Charter	*	*	*	*	*
Richmond	7.14%	28.57%	32.14%	32.14%	64.28%
Shaffer	27.78%	38.89%	22.22%	11.11%	33.33%
Susanville	42.11%	28.42%	20.00%	9.47%	29.47%
Long Valley Susanville	n/a	n/a	n/a	n/a	n/a
Statewide	32.63%	20.28%	25.65%	21.44%	47.09%

Math- Grade 5

<u>School District</u>	<u>Not Met</u>	<u>Nearly Met</u>	<u>Met</u>	<u>Exceeded</u>	<u>Met & Exceeded</u>
Janesville	53.66%	34.15%	9.76%	2.44%	12.20%
Johnstonville	30.00%	30.00%	20.00%	20.00%	40.00%
Long Valley Charter	n/a	n/a	n/a	n/a	n/a
Mt. Lassen Charter	*	*	*	*	*
Richmond	10.71%	50.00%	17.86%	21.43%	39.29%
Shaffer	72.22%	27.78%	0.00%	0.00%	0.00%
Susanville	47.37%	28.42%	13.68%	10.53%	24.21%
Long Valley Susanville	n/a	n/a	n/a	n/a	n/a
Statewide	42.91%	25.53%	14.62%	16.94%	31.56%

ELA- Grade 6

<u>School District</u>	<u>Not Met</u>	<u>Nearly Met</u>	<u>Met</u>	<u>Exceeded</u>	<u>Met & Exceeded</u>
Janesville	48.65%	21.62%	24.32%	5.41%	29.73%
Johnstonville	10.00%	30.00%	45.00%	15.00%	60.00%
Long Valley Charter	n/a	n/a	n/a	n/a	n/a
Mt. Lassen Charter	50.00%	27.78%	11.11%	11.11%	n/a
Richmond	21.74%	17.39%	34.78%	26.09%	60.87%
Shaffer	37.50%	41.67%	16.67%	4.17%	20.84%
Susanville	44.86%	24.30%	23.36%	7.48%	30.84%
Long Valley Susanville	n/a	n/a	n/a	n/a	n/a
Statewide	29.55%	25.35%	28.05%	17.06%	45.11%

Math- Grade 6

<u>School District</u>	<u>Not Met</u>	<u>Nearly Met</u>	<u>Met</u>	<u>Exceeded</u>	<u>Met & Exceeded</u>
Janesville	43.24%	35.14%	21.62%	0.00%	21.62%
Johnstonville	35.00%	30.00%	25.00%	10.00%	35.00%
Long Valley Charter	n/a	n/a	n/a	n/a	n/a
Mt. Lassen Charter	77.78%	11.11%	11.11%	0.00%	n/a
Richmond	21.74%	13.04%	17.39%	47.83%	65.22%
Shaffer	54.17%	25.00%	16.67%	4.17%	20.84%
Susanville	47.17%	35.85%	11.32%	5.66%	16.98%
Long Valley Susanville	n/a	n/a	n/a	n/a	n/a
Statewide	40.57%	26.96%	16.02%	16.44%	32.46%

ELA- Grade 7

<u>School District</u>	<u>Not Met</u>	<u>Nearly Met</u>	<u>Met</u>	<u>Exceeded</u>	<u>Met & Exceeded</u>
Janesville	36.67%	36.67%	23.33%	3.30%	26.63%
Johnstonville	0.00%	45.45%	45.45%	9.09%	54.54%
Long Valley Charter	n/a	n/a	n/a	n/a	n/a
Mt. Lassen Charter	46.15%	30.77%	23.08%	0.00%	23.08%
Richmond	0.00%	16.67%	55.56%	27.78%	83.34%
Shaffer	25.00%	43.75%	25.00%	6.25%	31.25%
Susanville	50.95%	20.59%	22.55%	5.88%	28.43%
Long Valley Susanville	n/a	n/a	n/a	n/a	n/a
Statewide	27.92%	22.86%	31.75%	17.47%	49.22%

Math- Grade 7

<u>School District</u>	<u>Not Met</u>	<u>Nearly Met</u>	<u>Met</u>	<u>Exceeded</u>	<u>Met & Exceeded</u>
Janesville	33.33%	30.00%	20.00%	16.67%	36.67%
Johnstonville	27.27%	27.27%	27.27%	18.18%	45.45%
Long Valley Charter	n/a	n/a	n/a	n/a	n/a
Mt. Lassen Charter	53.85%	30.77%	15.38%	0.00%	15.38%
Richmond	16.67%	27.78%	33.33%	22.22%	55.55%
Shaffer	37.50%	25.00%	25.00%	12.50%	37.50%
Susanville	54.90%	28.43%	11.76%	4.90%	16.66%
Long Valley Susanville	n/a	n/a	n/a	n/a	n/a
Statewide	42.41%	25.55%	16.49%	15.55%	32.04%

ELA- Grade 8

School District	Not Met	Nearly Met	Met	Exceeded	Met & Exceeded
Janesville	15.00%	32.50%	42.50%	10.00%	52.50%
Johnstonville	27.27%	22.73%	50.00%	0.00%	50.00%
Long Valley Charter	n/a	n/a	n/a	n/a	n/a
Mt. Lassen Charter	25.00%	50.00%	25.00%	0.00%	25.00%
Richmond	0.00%	13.04%	34.78%	52.17%	86.95%
Shaffer	30.00%	10.00%	50.00%	10.00%	60.00%
Susanville	34.23%	42.34%	18.92%	4.50%	23.42%
Long Valley Susanville	n/a	n/a	n/a	n/a	n/a
Statewide	28.01%	25.35%	30.84%	15.80%	46.64%

Math- Grade 8

School District	Not Met	Nearly Met	Met	Exceeded	Met & Exceeded
Janesville	45.00%	22.50%	17.50%	15.00%	32.50%
Johnstonville	45.45%	9.09%	31.82%	13.64%	45.46%
Long Valley Charter	n/a	n/a	n/a	n/a	n/a
Mt. Lassen Charter	56.25%	18.75%	18.75%	6.25%	25.00%
Richmond	8.70%	17.39%	34.78%	39.13%	73.91%
Shaffer	25.00%	25.00%	20.00%	30.00%	50.00%
Susanville	41.44%	31.53%	18.92%	8.11%	27.03%
Long Valley Susanville	n/a	n/a	n/a	n/a	n/a
Statewide	48.02%	22.75%	13.37%	15.87%	29.24%

Grant Expenditure Plan

Presented to the RESD Board: January 12, 2023

Grant: One-time Discretionary Arts, Music, and Instructional Materials Block Grant

CDE Information: <https://www.cde.ca.gov/fg/aa/ca/amimbg.asp>

Grant Expiration: June 30, 2026

Richmond Elementary Proposed Grant Plan

Grant Amount	\$121,779
Musical Instruments (guitars, snare drums, drum practice pads, drumsticks)	\$12,000-\$15,000
Lockable Storage for musical instruments	\$5,000-\$8,000
Upgrade Sound System – speakers, mixer, cables, stands, and wireless mics for performances	\$15,000-\$20,000
Drama Closet – new costumes and props	\$1,000 + ongoing
Scripts for Drama – royalty fees and scripts	TBD
Repair of music equipment (every summer)	ongoing
Art materials and technology for Art electives	\$1,000-\$4,000
Summer Art Camp (1 week each summer) \$5,000 x 4 summers	\$20,000
Total	\$69,000

Further Considerations:

Building an extension/garage off the back, side door of the stage on the concrete pad beside the resource room.

Sound dampening panels for the corners and back wall of the gym.

**RICHMOND SCHOOL DISTRICT
COUNTY OF LASSEN
SUSANVILLE, CALIFORNIA**

AUDIT REPORT

JUNE 30, 2022

RICHMOND SCHOOL DISTRICT

JUNE 30, 2022

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RICHMOND SCHOOL DISTRICT

JUNE 30, 2022

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FINANCIAL SECTION

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Richmond School District
Susanville, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Richmond School District, as of and for the year ended June 30, 2022, 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 our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Richmond School District, as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Richmond School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Richmond School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives 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 opinions. 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. 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. Misstatements 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.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- 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 Richmond School District's internal control. Accordingly, no such opinion is expressed.
- 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.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Richmond School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedules of the proportionate share of the net pension liabilities, and schedules of contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Richmond School District's basic financial statements. The accompanying combining nonmajor fund financial statements, reconciliation of annual financial and budget report with audited financial statements, and other supporting schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements, reconciliation of annual financial and budget report with audited financial statements, and other supporting schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Schedule of Financial Trends and Analysis has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2022 on our consideration of the Richmond School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Richmond School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Richmond School District's internal control over financial reporting and compliance.

Stephen Roatch Accountancy Corporation

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

December 8, 2022

**RICHMOND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(PREPARED BY DISTRICT MANAGEMENT)**

This section of Richmond School District's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2022. Please read it in conjunction with the Independent Auditor's Report presented on pages 1 through 3, and the District's financial statements, which immediately follow this section.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and Statement of Activities, presented on pages 14 and 15, provides information about the activities of the District as a whole and presents a longer-term view of the District's finances. The fund financial statements for governmental activities, presented on pages 16 through 19, provide information about how District services were financed in the short-term, and how much remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds.

FINANCIAL HIGHLIGHTS

- The District's overall financial status improved over the course of the year, as total net position increased 9.3%.
- On the Statement of Activities, total current year revenues exceeded total current year expenses by \$294,884.
- Net capital assets increased \$34,585, due to the current year addition of \$153,704 of new capital assets and improvements, and the current year recognition of \$119,119 of depreciation expense.
- Total long-term liabilities decreased \$884,949 due to the current year reduction in the District's net pension liabilities related to its participation in the CalSTRS and CalPERS pension plans. The significant reduction of the net pension liabilities has resulted primarily from recent contribution rate increases, supplementary contributions to the pension plans made by the State of California, and investment earnings from pension plan assets. Total long-term liabilities also decreased \$90,000 due to the current year redemption of all of the District's remaining outstanding general obligation bonds.
- During fiscal year 2021-22, the District's General Fund incurred a deficit of \$16,503 and reported a \$33,256 decrease in its available reserves.
- The District maintains sufficient reserves for a district its size. It meets the state required minimum reserve for economic uncertainty of 5% of General Fund expenditures, transfers out, and other uses (total outgo). During fiscal year 2021-22, General Fund expenditures totaled \$2,338,456. At June 30, 2022, the District had available reserves of \$1,584,571 in the General Fund which represents a reserve of 67.8%.

**RICHMOND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(PREPARED BY DISTRICT MANAGEMENT)**

THE FINANCIAL REPORT

The full annual financial report consists of three separate parts, including the basic financial statements, supplementary information, and management's discussion and analysis. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives, government-wide and funds.

- Government-wide financial statements, which comprise the first two statements, provide both short-term and long-term information about the District's overall financial position.
- Individual parts of the District, which are reported as fund financial statements comprise the remaining statements.
 - ❖ Basic services funding is described in the governmental funds statements. These statements include short-term financing and identify the balance remaining for future spending.

Notes to the financials, which are included in the financial statements, provide more detailed data, and explain some of the information in the statements. The required supplementary information provides further explanations and provides additional support for the financial statements. A comparison of the District's budget for the year is included.

Reporting the District as a Whole

The District as a whole is reported in the government-wide statements and uses accounting methods similar to those used by companies in the private sector. All of the District's assets and liabilities are included in the Statement of Net Position. The Statement of Activities reports all of the current year's revenues and expenses regardless of when cash is received or paid.

The District's financial health (net position) can be measured by the difference between the District's assets and liabilities.

- Increases or decreases in the net position of the District over time are indicators of whether its financial position is improving or deteriorating, respectively.
- Additional non-financial factors such as the condition of school buildings and other facilities, and changes in the property tax base of the District need to be considered in assessing the overall health of the District.

**RICHMOND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(PREPARED BY DISTRICT MANAGEMENT)**

THE FINANCIAL REPORT (CONCLUDED)

Reporting the District as a Whole (Concluded)

In the Statement of Net Position and the Statement of Activities all amounts presented represent governmental activities, since the District does not provide any services that should be categorized as business-type activities.

The basic services provided by the District, such as regular education and administration are included here, and are primarily financed by property taxes and state formula aid. Non-basic services, such as child nutrition are also included here, but are financed by a combination of local revenues and state and federal programs.

Reporting the District's Most Significant Funds:

The District's fund-based financial statements provide detailed information about the District's most significant funds. Some funds are required to be established by State law and bond covenants. However, the District establishes many other funds as needed to control and manage money for specific purposes.

Governmental Funds

The major governmental funds of the Richmond School District are the General Fund and the Capital Projects - Special Reserve Fund. Governmental fund reporting focuses on how money flows into and out of the funds and the balances that remain at the end of the year.

A modified accrual basis of accounting measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and services. Governmental fund information helps to determine the level of financial resources available in the near future to finance the District's programs.

**RICHMOND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(PREPARED BY DISTRICT MANAGEMENT)**

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

The District's total net position increased 9.3%, up to \$3,466,297 at June 30, 2022.

<u>Comparative Statement of Net Position</u>		
	Governmental Activities	
	2021	2022
<u>Assets</u>		
Deposits and Investments	\$ 2,666,447	\$ 3,113,497
Receivables	348,054	193,583
Capital Assets, net	2,057,625	2,092,210
Total Assets	5,072,126	5,399,290
<u>Deferred Outflows of Resources</u>		
Pension Deferrals	491,119	496,902
<u>Liabilities</u>		
Current	433,112	636,617
Long-Term	1,812,156	1,017,207
Total Liabilities	2,245,268	1,653,824
<u>Deferred Inflows of Resources</u>		
Pension Deferrals	146,564	776,071
<u>Net Position</u>		
Investment in Capital Assets	1,967,625	2,092,210
Restricted	159,096	338,966
Unrestricted	1,044,692	1,035,121
Total Net Position	\$ 3,171,413	\$ 3,466,297
<i>Table includes financial data of the combined governmental funds</i>		

**RICHMOND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(PREPARED BY DISTRICT MANAGEMENT)**

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

The District's total current year revenues exceeded total current year expenses by \$294,884.

<u>Comparative Statement of Changes in Net Position</u>		
	<u>Governmental Activities</u>	
	<u>2021</u>	<u>2022</u>
<u>Program Revenues</u>		
Charges for Services	\$ 34,399	\$ 1,887
Operating Grants & Contributions	347,614	594,155
<u>General Revenues</u>		
Taxes Levied	162,133	208,398
Federal & State Aid	1,708,287	1,776,944
Other Revenues	46,668	(58,168)
Total Revenues	<u>2,299,101</u>	<u>2,523,216</u>
<u>Expenses</u>		
Instruction	1,207,546	1,299,693
Instruction-Related Services	226,338	249,278
Pupil Services	59,368	185,648
General Administration	278,324	230,725
Plant Services	255,956	211,504
Other Expenses	37,666	51,484
Total Expenses	<u>2,065,198</u>	<u>2,228,332</u>
Change in Net Position	<u>\$ 233,903</u>	<u>\$ 294,884</u>
<i>Table includes financial data of the combined governmental funds</i>		

**RICHMOND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(PREPARED BY DISTRICT MANAGEMENT)**

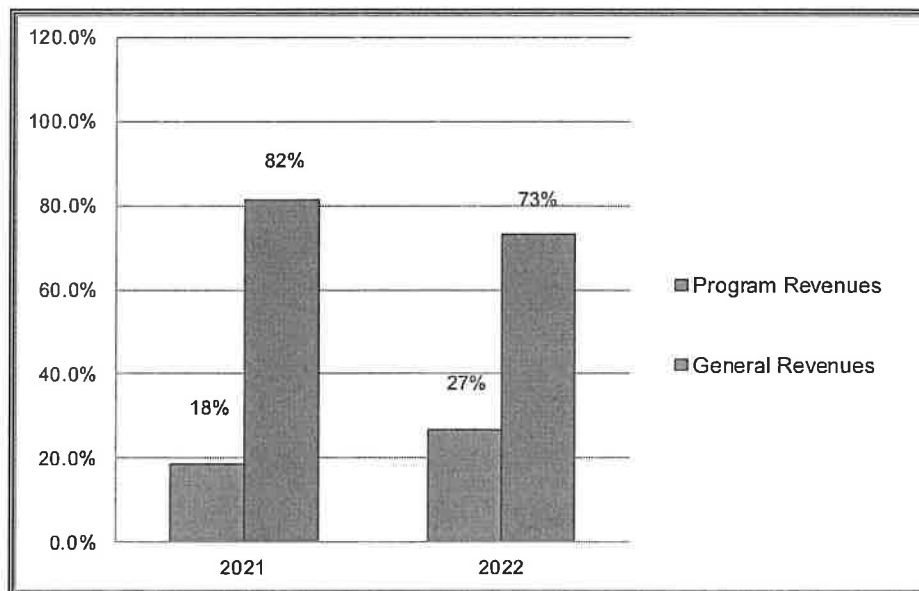
FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

Comparative Schedule of Costs of Services

	<u>Total Cost of Services</u>		<u>Net Cost (Revenues) of Services</u>	
	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>
Instruction	\$ 1,207,546	\$ 1,299,693	\$ 956,076	\$ 902,107
Instruction-Related Services	226,338	249,278	172,342	187,926
Pupil Services	59,368	185,648	14,290	82,664
General Administration	278,324	230,725	272,986	223,695
Plant Services	255,956	211,504	247,346	211,504
Other Expenses	37,666	51,484	20,145	24,394
Totals	<u>\$ 2,065,198</u>	<u>\$ 2,228,332</u>	<u>\$ 1,683,185</u>	<u>\$ 1,632,290</u>

Table includes financial data of the combined governmental funds

The table above presents the cost of major District activities. The table also shows each activity's net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs). The \$1,632,290 net cost represents the financial burden that was placed on the District's general revenues for providing the services listed.



During fiscal year 2021-22, program revenues financed 27% of the total cost of providing the services listed above, while the remaining 73% was financed by the general revenues of the District.

**RICHMOND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(PREPARED BY DISTRICT MANAGEMENT)**

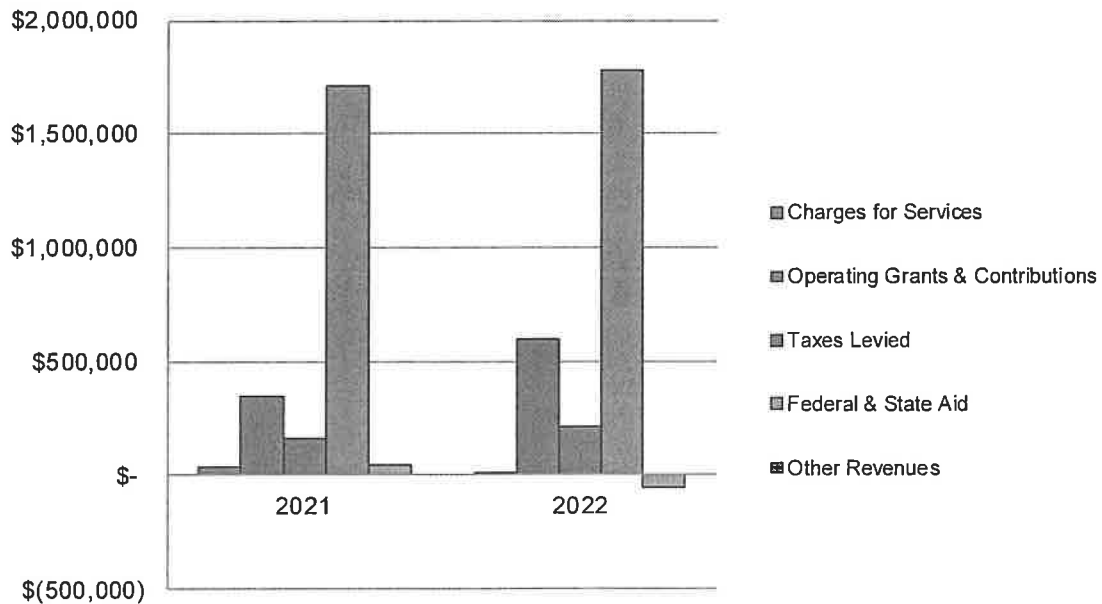
FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

Summary of Revenues For Governmental Functions

	FYE 2021 Amount	Percent of Total	FYE 2022 Amount	Percent of Total
<u>Program Revenues</u>				
Charges for Services	\$ 34,399	1.50%	\$ 1,887	0.07%
Operating Grants & Contributions	347,614	15.12%	594,155	23.55%
<u>General Revenues</u>				
Taxes Levied	162,133	7.05%	208,398	8.26%
Federal & State Aid	1,708,287	74.30%	1,776,944	70.42%
Other Revenues	46,668	2.03%	(58,168)	-2.31%
Total Revenues	\$ 2,299,101	100.00%	\$ 2,523,216	100.00%

Table includes financial data of the combined governmental funds

Comparative Revenues



**RICHMOND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(PREPARED BY DISTRICT MANAGEMENT)**

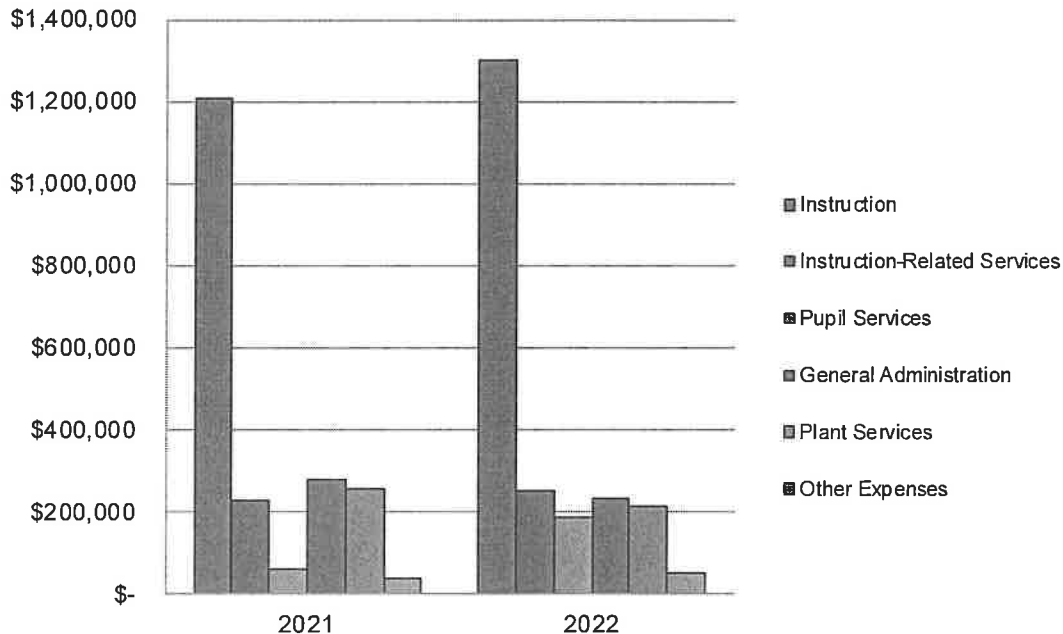
FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

Schedule of Expenses For Governmental Functions

	FYE 2021 Amount	Percent of Total	FYE 2022 Amount	Percent of Total
<u>Expenses</u>				
Instruction	\$ 1,207,546	58.47%	\$ 1,299,693	58.33%
Instruction-Related Services	226,338	10.96%	249,278	11.19%
Pupil Services	59,368	2.87%	185,648	8.33%
General Administration	278,324	13.48%	230,725	10.35%
Plant Services	255,956	12.39%	211,504	9.49%
Other Expenses	37,666	1.82%	51,484	2.31%
Total Expenses	<u>\$ 2,065,198</u>	<u>100.00%</u>	<u>\$ 2,228,332</u>	<u>100.00%</u>

Table includes financial data of the combined governmental funds

Comparative Expenses



**RICHMOND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(PREPARED BY DISTRICT MANAGEMENT)**

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONCLUDED)

<u>Comparative Schedule of Capital Assets</u>		
	Governmental Activities	
	2021	2022
Land	\$ 279,380	\$ 279,380
Sites and Improvements	788,403	788,403
Buildings and Improvements	3,111,139	3,119,735
Furniture and Equipment	341,319	294,465
Construction-in-Progress	0	145,108
Subtotals	4,520,241	4,627,091
Less: Accumulated Depreciation	(2,462,616)	(2,534,881)
Capital Assets, net	<u>\$ 2,057,625</u>	<u>\$ 2,092,210</u>

Net capital assets increased \$34,585, due to the current year addition of \$153,704 of new capital assets and improvements, and the current year recognition of \$119,119 of depreciation expense.

<u>Comparative Schedule of Long-Term Liabilities</u>		
	Governmental Activities	
	2021	2022
General Obligation Bonds	\$ 90,000	\$ 0
Net Pension Liabilities	1,812,156	1,017,207
Totals	<u>\$ 1,902,156</u>	<u>\$ 1,017,207</u>

Total long-term liabilities decreased \$884,949 due to the current year reduction in the District's net pension liabilities related to its participation in the CalSTRS and CalPERS pension plans. The significant reduction of the net pension liabilities has resulted primarily from recent contribution rate increases, supplementary contributions to the pension plans made by the State of California, and investment earnings from pension plan assets. Total long-term liabilities also decreased \$90,000 due to the current year redemption of all of the District's remaining outstanding general obligation bonds.

**RICHMOND SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

(PREPARED BY DISTRICT MANAGEMENT)

FINANCIAL ANALYSIS OF DISTRICT'S FUNDS

<u>Comparative Schedule of Fund Balances</u>			
	Fund Balances June 30, 2021	Fund Balances June 30, 2022	Increase (Decrease)
General	\$ 2,071,364	\$ 2,054,861	\$ (16,503)
Capital Projects - Special Reserves	527,885	508,662	(19,223)
Cafeteria	3,358	37,926	34,568
Student Activity	20,766	21,993	1,227
Bond Interest & Redemption	13,443	11,756	(1,687)
Tax Override	15,980	15,398	(582)
Capital Facilities	20,618	19,867	(751)
Totals	<u>\$ 2,673,414</u>	<u>\$ 2,670,463</u>	<u>\$ (2,951)</u>

The fund balance of the General Fund decreased \$16,503, and the combined fund balances of all other District governmental funds increased \$13,552.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District's budget is prepared in accordance with California law and is based on the modified accrual basis of accounting. Over the course of the year, the District revises its budget based on updated financial information. The original budget, approved at the end of June for July 1, is based on May Revised figures, and updated 45 days after the State approves its final budget. In addition, the District revises its budget at First and Second Interim.

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE

Beginning in the 2022-23 school year, all public schools will be required to provide two free meals per school day to any students that request a meal.

Education Code section 48000(c) requires any school district operating a Kindergarten to also provide a TK program for all 4-year-old children by 2025-26. Beginning in 2022-23, children turning five between September 2 and February 2 are eligible for TK, and the age at which children are eligible for TK will be expanded and phased in over the next three years.

Accordingly, based on the above factors, the District's budget should continue to be managed with a great degree of conservatism over the next few years. The District has an excellent track record in meeting this challenge in what has proven to be a cycle of lean years and prosperous years for education finances.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions regarding this report or need additional financial information, contact the District Office, Richmond School District, 700-585 Richmond Road, East, Susanville, California 96130.

RICHMOND ELEMENTARY SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2022

	Governmental Activities
<u>Assets</u>	
Current Assets:	
Deposits and Investments (Note 2)	\$ 3,113,497
Receivables (Note 3)	193,583
Non-Current Assets:	
Capital Assets, Not Depreciated (Note 5)	424,488
Capital Assets, Net	<u>1,667,722</u>
Total Assets	<u>5,399,290</u>
<u>Deferred Outflows of Resources</u>	
Pension Deferrals (Note 7)	<u>496,902</u>
Total Deferred Outflows of Resources	<u>496,902</u>
<u>Liabilities</u>	
Current Liabilities:	
Accounts Payable and Other Current Liabilities	559,696
Unearned Revenue (Note 1H)	76,921
Long-Term Liabilities:	
Portion Due or Payable After One Year:	
Net Pension Liabilities (Note 7)	<u>1,017,207</u>
Total Liabilities	<u>1,653,824</u>
<u>Deferred Inflows of Resources</u>	
Pension Deferrals (Note 7)	<u>776,071</u>
Total Deferred Inflows of Resources	<u>776,071</u>
<u>Net Position</u>	
Investment in Capital Assets	2,092,210
Restricted:	
For Capital Projects	19,867
For Debt Service	27,154
For Educational Programs	231,026
For Other Purposes	60,919
Unrestricted	<u>1,035,121</u>
Total Net Position	<u>\$ 3,466,297</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**RICHMOND ELEMENTARY SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

					Net (Expense) Revenue and Changes in Net Position
Functions	Expenses	Program Revenues			Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<u>Governmental Activities</u>					
Instruction	\$ 1,299,693		\$ 397,586		\$ (902,107)
Instruction-Related Services:					
Supervision of Instruction	1,323		1,251		(72)
Instructional Library and Technology	79,369		49,090		(30,279)
School Site Administration	168,586		11,011		(157,575)
Pupil Services:					
Food Services	71,466	\$ 1,846	101,138		31,518
Other Pupil Services	114,182				(114,182)
General Administration:					
Other General Administration	230,725	41	6,989		(223,695)
Plant Services	211,504				(211,504)
Ancillary Services	51,302		27,090		(24,212)
Other Outgo	182				(182)
Total Governmental Activities	<u>\$ 2,228,332</u>	<u>\$ 1,887</u>	<u>\$ 594,155</u>	<u>\$ 0</u>	<u>(1,632,290)</u>
<u>General Revenues</u>					
Taxes Levied for General Purposes					117,186
Taxes Levied for Debt Service					91,212
Federal and State Aid - Unrestricted					1,776,944
Interest and Investment Earnings					(89,185)
Miscellaneous					31,017
Total General Revenues					<u>1,927,174</u>
Change in Net Position					294,884
Net Position - July 1, 2021					<u>3,171,413</u>
Net Position - June 30, 2022					<u>\$ 3,466,297</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**RICHMOND ELEMENTARY SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022**

	<u>General</u>	<u>Capital Projects - Special Reserve</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Assets</u>				
Deposits and Investments (Note 2)	\$ 2,512,006	\$ 508,662	\$ 92,829	\$ 3,113,497
Receivables (Note 3)	175,065		18,518	193,583
Due from Other Funds (Note 4)	1,566			1,566
Total Assets	<u>\$ 2,688,637</u>	<u>\$ 508,662</u>	<u>\$ 111,347</u>	<u>\$ 3,308,646</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts Payable	\$ 556,855		\$ 2,841	\$ 559,696
Due to Other Funds (Note 4)			1,566	1,566
Unearned Revenue (Note 1H)	76,921			76,921
Total Liabilities	<u>633,776</u>		<u>4,407</u>	<u>638,183</u>
Fund Balances:				
Nonspendable	1,000			1,000
Restricted	231,026		106,940	337,966
Assigned	1,698,329	\$ 508,662		2,206,991
Unassigned	124,506			124,506
Total Fund Balances	<u>2,054,861</u>	<u>508,662</u>	<u>106,940</u>	<u>2,670,463</u>
Total Liabilities and Fund Balances	<u>\$ 2,688,637</u>	<u>\$ 508,662</u>	<u>\$ 111,347</u>	<u>\$ 3,308,646</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

RICHMOND SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
JUNE 30, 2022

Total Fund Balances - Governmental Funds \$ 2,670,463

Amounts reported for governmental activities in the statement of net position are different from amounts reported in governmental funds due to the following:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation. Capital assets and accumulated depreciation are:

Capital Assets	\$ 4,627,091	
Accumulated Depreciation	<u>(2,534,881)</u>	
Net		2,092,210

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported. The net of deferred outflows and inflows was: (279,169)

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities reported at the end of the period are:

Net Pension Liabilities	<u>(1,017,207)</u>
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Total Net Position - Governmental Activities \$ 3,466,297

**RICHMONT ELEMENTARY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	<u>General</u>	<u>Capital Projects - Special Reserve</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Revenues</u>				
LCFF Sources:				
State Apportionment / Transfers	\$ 1,705,573			\$ 1,705,573
Local Taxes	117,186			117,186
Total LCFF Sources	1,822,759			1,822,759
Federal Revenue	126,543		\$ 99,698	226,241
State Revenue	307,479		6,857	314,336
Local Revenue	65,172	\$ (19,223)	113,931	159,880
Total Revenues	2,321,953	(19,223)	220,486	2,523,216
<u>Expenditures</u>				
Current:				
Instruction	1,340,636			1,340,636
Supervision of Instruction	1,251			1,251
Instructional Library and Technology	75,026			75,026
School Site Administration	177,029			177,029
Food Services			69,775	69,775
Other Pupil Services	119,245			119,245
Other General Administration	232,558		1,566	234,124
Plant Services	209,682			209,682
Facilities Acquisition and Construction	154,004			154,004
Ancillary Services	28,843		24,345	53,188
Other Outgo	182			182
Debt Service:				
Principal Retirement			90,000	90,000
Interest and Issuance Costs			2,025	2,025
Total Expenditures	2,338,456	0	187,711	2,526,167
Net Change in Fund Balances	(16,503)	(19,223)	32,775	(2,951)
Fund Balances - July 1, 2021	2,071,364	527,885	74,165	2,673,414
Fund Balances - June 30, 2022	\$ 2,054,861	\$ 508,662	\$ 106,940	\$ 2,670,463

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

RICHMOND SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Net Change in Fund Balances - Governmental Funds	\$	(2,951)
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Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds due to the following:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Capital Outlays	\$	153,704	
Depreciation Expense		<u>(119,119)</u>	
Net			34,585

Pensions: In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pensions costs are recognized on the accrual-basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	171,225
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Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of the general obligation bonds was:	90,000
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Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, interest expense is recognized in the period that it is incurred. Unmatured interest owed at the end of the period, less matured interest paid during the period but owed from the prior period, was:	<u>2,025</u>
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Change in Net Position of Governmental Activities	\$	<u>294,884</u>
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RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Richmond School District (the "District") is a public educational agency operating under the applicable laws and regulations of the State of California. It is governed by a five member Board of Trustees elected by registered voters of the District, which comprises an area in Lassen County. The District was established in 1864 and serves students in kindergarten through eighth grade.

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards, and agencies that are not legally separate from the District. For Richmond School District, this includes general operations, food service, and student related activities of the District.

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. The District has identified no organizations that are required to be reported as component units.

B. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the District. Eliminations have been made to remove the double-counting of internal activities.

The government-wide financial statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund and fiduciary fund financial statements but differs from the manner in which the governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities.

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Concluded)

Government-wide Financial Statements (Concluded):

Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

Revenues - Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. Under the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within 45, 60, 90 days after year-end, depending on the revenue source. However, to achieve comparability of reporting among California Districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to state apportionments, the California Department of Education has defined available as collectible within one year.

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Concluded)

Revenues - Exchange and Non-exchange Transactions (Concluded):

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue:

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as unearned revenue.

Expenses/Expenditures:

On an accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District maintains the following governmental fund types:

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Fund Accounting (Concluded)

General Fund - The General Fund is used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Funds - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted, committed, or assigned to expenditure for specified purposes other than debt service or capital projects.

Debt Service Funds - Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Capital Projects Funds - Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The District's accounts are organized into major and non-major funds, as follows:

Major Governmental Funds:

General Fund is the general operating fund of the District.

Capital Projects - Special Reserve Fund is used to account for funds that have been set aside for current and future capital projects throughout the District.

Non-major Governmental Funds:

Cafeteria Fund is used to account for revenues received and expenditures made to operate the District's cafeteria program.

Student Activity Fund is to account for the raising and expending of money to promote the general welfare, and educational experience of the student body.

Bond Interest and Redemption Fund is used to account for District taxes received and expended to pay bond interest and redeem bond principal and related costs.

Tax Override Fund is used for the repayment of voted indebtedness (other than Bond Interest and Redemption Fund repayments) to be financed from ad valorem tax levies.

Capital Facilities Fund is used to account for resources received from developer impact fees assessed under provisions of the California Environmental Quality Act (CEQA).

E. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. By state law, the District's Governing Board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's Governing Board satisfied these requirements.

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Budgets and Budgetary Accounting (Concluded)

These budgets are revised by the District's Governing Board and Superintendent during the year to give consideration to unanticipated income and expenditures. The original and final revised budgets are presented for the General Fund as required supplementary information on page 49.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

F. Use of Estimates

The preparation of financial statements in conformity with principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

G. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

H. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Equity

1. Deposits and Investments

The District is authorized to maintain cash in banks and revolving funds that are insured to \$250,000 by the Federal Depository Insurance Corporation (FDIC). The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The County is authorized to deposit cash and invest excess funds by California *Government Code* Section 53648 et seq. The funds maintained by the County are either secured by the FDIC or are collateralized.

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies; certificates of participation; obligations with first priority security; and collateralized mortgage obligations.

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Equity (Continued)

1. Deposits and Investments (Concluded)

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost.

2. Prepaid Expenses/Expenditures

Payments made to vendors for goods or services that will benefit periods beyond the fiscal year ended, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which goods or services are consumed. Reported prepaid expenses/expenditures are equally offset by a reserve, which indicates that these amounts are not available for appropriation. The District had no prepaid expenses/expenditures balance as of June 30, 2022.

3. Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset's lives are not capitalized but are expensed as incurred.

Depreciation on all capital assets is computed using a straight-line basis over the following estimated useful lives:

<u>Asset Class</u>	<u>Years</u>
Sites and Improvements	20-25
Buildings and Improvements	20-50
Furniture and Equipment	5-15

4. Deferred Outflows/Inflows of Resources

In addition to assets, the District will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the District will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources until that time.

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Equity (Continued)

5. Unearned Revenue

Cash received for federal, and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Unearned revenue is recorded to the extent that cash received on specific projects and programs exceeds qualified expenditures.

6. Compensated Absences

All vacation pay is accrued when incurred in the government-wide financial statements. The District had no compensated absences balance as of June 30, 2022.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken, since such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

7. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS), and additions to/deductions from the CalSTRS' and CalPERS' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

8. Long-Term Liabilities

In the government-wide financial statements, long-term debt and other long-term obligations are reported as long-term liabilities in the Statement of Net Position. Bond premiums are deferred and amortized over the life of the bonds when material. Bonds payable are reported net of applicable bond premium or discount.

In the fund financial statements, governmental funds recognize bond premiums and discounts as well as bond issuance costs, during the year of issuance. The face amount of the debt issued, premiums, or discounts is reported as other financing sources or uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Equity (Continued)

9. Fund Balances

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The allowable classifications used in the governmental fund financial statements are as follows:

Nonspendable Fund Balance consists of funds that cannot be spent due to their form (e.g., inventories and prepaids) or funds that legally or contractually must be maintained intact.

Restricted Fund Balance consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance consists of funds that are set aside for a specific purpose by the District's highest level of decision-making authority (Governing Board). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.

Assigned Fund Balance consists of funds that are set aside with the intent to be used for a specific purpose by the District's highest level of decision making authority or a body or official that has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance. In accordance with board policy, the Superintendent and Business Manager have been given this authority.

Unassigned Fund Balance consists of excess funds that have not been classified in the previous four categories. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls. In accordance with board policy, the District intends to maintain a Reserve for Economic Uncertainties of at least three months of the total General Fund operating expenditures (including other financing). In the event the fund balance drops below the established level, the Governing Board will develop a plan to replenish the fund balance to the established minimum level.

The District considers restricted fund balances to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the District considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts.

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

H. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Equity (Concluded)

10. Local Control Funding Formula (LCFF)/Property Tax

As part of the 2013-14 State Budget Act, the formula for determining the level of funding per student changed from the "revenue limit" formula to the "Local Control Funding Formula" (LCFF). The LCFF creates base, supplemental and concentration grants as the new general-purpose entitlement to replace most existing funding streams, including the State aid portion of the revenue limit and most State categorical programs from prior years. District funding under the LCFF is generally provided by a mix of State aid and local property taxes.

The County of Lassen is responsible for assessing, collecting, and apportioning property taxes to the District. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding January 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 6 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (January 1) and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The county apportions secured property tax revenue in accordance with the alternative method of distribution prescribed by Section 4705 of the California *Revenue and Taxation Code*. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll, approximately October 1 of each year.

The County Auditor reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local LCFF sources by the District. The California Department of Education reduces the District's LCFF entitlement by the District's local property tax revenue. Any balance remaining is paid from the State General Fund and is known as LCFF State Aid.

NOTE 2 - DEPOSITS AND INVESTMENTS

Deposits and investments as of June 30, 2022, consist of the following:

	Governmental Activities
Cash on Hand and in Banks	\$ 21,993
Cash in Revolving Fund	1,000
County Pool Investments	3,090,504
Totals	<u>\$ 3,113,497</u>

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Cash on Hand and in Banks

Cash on hand and in banks consists of all cash held by the District and all cash maintained in commercial bank accounts owned by the District, exclusive of amounts held in revolving funds.

Cash in Revolving Fund

Cash in revolving fund consists of all cash maintained in commercial bank accounts that are used as revolving funds.

County Pool Investments

County pool investments consist of District cash held by the Lassen County Treasury that is invested in the county investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts that are based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

General Authorization

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedule below:

<u>Authorized Investment Type</u>	<u>Maximum Remaining Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the Lassen County Investment Pool.

Weighted Average Maturity

The District monitors the interest rate risk inherent in its portfolio by measuring the weighted average maturity of its portfolio. Information about the weighted average maturity of the District's portfolio is presented in the following schedule:

<u>Investment Type</u>	<u>Carrying Value</u>	<u>Fair Value</u>	<u>Weighted Average Days to Maturity</u>
County Pool Investments	\$ 3,090,504	\$ 3,090,504	783

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investments in the County Treasury are not required to be rated.

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies.

California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2022, the District's bank balance was not exposed to custodial credit risk.

Fair Value Measurements

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS (CONCLUDED)

Fair Value Measurements (Concluded)

Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specific term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Lassen County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements are as follows at June 30, 2022:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Uncategorized</u>
County Pool Investments	<u>\$ 3,090,504</u>	<u>\$ 3,090,504</u>

All assets have been valued using a market approach, with quoted market prices.

NOTE 3 - RECEIVABLES

Receivables at June 30, 2022 consist of the following:

	<u>General Fund</u>	<u>Non-Major Governmental Funds</u>	<u>Totals</u>
Federal Government	\$ 69,667	\$ 17,560	\$ 87,227
State Government	36,056	958	37,014
Local Governments	69,342		69,342
Totals	<u>\$ 175,065</u>	<u>\$ 18,518</u>	<u>\$ 193,583</u>

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 4 - INTERFUND ACTIVITIES

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

A. Balances Due From/Due To Other Funds

Interfund Balances at June 30, 2022 consists of the following:

<u>Funds</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General	\$ 1,566	
Cafeteria		\$ 1,566
Totals	<u>\$ 1,566</u>	<u>\$ 1,566</u>

All interfund receivables and payables are scheduled to be paid within one year.

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2022, is shown below:

	<u>Balances July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balances June 30, 2022</u>
Capital Assets Not Being Depreciated:				
Land	\$ 279,380			\$ 279,380
Construction-in-Progress	0	\$ 145,108	\$	145,108
Total Capital Assets Not Being Depreciated	<u>279,380</u>	<u>145,108</u>	<u>0</u>	<u>424,488</u>
Capital Assets Being Depreciated:				
Sites and Improvements	788,403			788,403
Buildings and Improvements	3,111,139	8,596		3,119,735
Furniture and Equipment	341,319		46,854	294,465
Total Capital Assets Being Depreciated	<u>4,240,861</u>	<u>8,596</u>	<u>46,854</u>	<u>4,202,603</u>
Less Accumulated Depreciation:				
Sites and Improvements	423,085	36,499		459,584
Buildings and Improvements	1,704,617	80,171		1,784,788
Furniture and Equipment	334,914	2,449	46,854	290,509
Total Accumulated Depreciation	<u>2,462,616</u>	<u>119,119</u>	<u>46,854</u>	<u>2,534,881</u>
Total Capital Assets Being Depreciated, Net	<u>1,778,245</u>	<u>(110,523)</u>	<u>0</u>	<u>1,667,722</u>
Capital Assets, Net	<u>\$ 2,057,625</u>	<u>\$ 34,585</u>	<u>\$ 0</u>	<u>\$ 2,092,210</u>

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION (CONCLUDED)

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 71,121
Instruction-Related Services	13,640
Pupil Services	10,159
General Administration	12,625
Plant Services	11,574
Total	\$ 119,119

NOTE 6 - GENERAL OBLIGATION BONDS

As of June 30, 2022, the District's general obligation bonds have been fully redeemed, as follows:

<u>Year of Issue</u>	<u>Interest Rate %</u>	<u>Amount of Original Issue</u>	<u>Outstanding July 1, 2021</u>	<u>Redeemed Current Year</u>	<u>Outstanding June 30, 2022</u>
2006	4.00-4.50	\$ 720,000	\$ 90,000	\$ 90,000	\$ 0

NOTE 7 - RETIREMENT PLANS

Qualified employees are covered under retirement plans maintained by agencies of the State of California. Certificated employees are eligible to participate under the multiple-employer, cost-sharing defined benefit plan administered by the California State Teachers' Retirement System (CalSTRS) and classified employees are eligible to participate under the multiple-employer, cost-sharing defined benefit plan administered by the California Public Employees' Retirement System (CalPERS).

The District reported net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense in the accompanying government-wide financial statements as follows:

<u>Pension Plan</u>	<u>Net Pension Liabilities</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Pension Expense</u>
CalSTRS	\$ 581,391	\$ 342,068	\$ 584,509	\$ 87,010
CalPERS	435,816	154,834	191,562	44,427
Totals	\$ 1,017,207	\$ 496,902	\$ 776,071	\$ 131,437

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 7 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS)

Plan Description

The California State Teachers Retirement System (CalSTRS) provides pension benefits, including disability and survivor benefits, to California full-time and part-time public school teachers and certain other employees of the public school system. The Teachers' Retirement Law (California Education Code Section 22000 et seq.), as enacted and amended by the California Legislature and the Governor, established the plan and CalSTRS as the administrator. The terms of the plan may be amended through legislation. CalSTRS issues publicly available reports that include a full description of the pension plan that can be found on the CalSTRS website.

Benefits Provided

The State Teachers' Retirement Plan (STRP) is a multiple-employer, cost-sharing defined benefit plan. The STRP holds assets for the exclusive purpose of providing benefits to members of these programs and their beneficiaries. CalSTRS also uses plan assets to defray reasonable expenses for administering the STRP. Although CalSTRS is the administrator of the STRP, the State of California is the sponsor and obligor of the trust. In addition, the State is both an employer and nonemployer contributing entity to the STRP.

Membership is mandatory for all employees meeting certain statutory requirements and optional for all other employees performing creditable services activities. The Defined Benefit Program provides retirement benefits based on members' final compensation, age, and years of service credit. In addition, the program provides benefits to members upon disability and to their survivors or beneficiaries upon the death of eligible members.

The STRP Defined Benefit Program has two benefit structures:

- CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform services that could be creditable to CalSTRS.
- CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform services that could be creditable to CalSTRS.

There are several differences between the two benefit structures and some of the differences are noted below.

CalSTRS 2% at 60

CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to a factor of 2.0% of final compensation multiplied by the number of years of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to a maximum of 2.4% at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2% to the age factor, up to the 2.4% maximum.

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 7 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

Benefits Provided (Concluded)

CalSTRS 2% at 60 (Concluded)

CalSTRS calculates retirement benefits based on one-year final compensation for members with 25 or more years of credited service, or for classroom teachers with fewer than 25 years of credited service if the employer entered into, extended, renewed, or amended an agreement prior to January 1, 2014, to elect to pay the additional benefit cost for all of its classroom teachers. One-year final compensation is a member's highest average annual compensation earnable for 12 consecutive months based on the creditable compensation that a member could earn in a school year while employed on a full-time basis. For most members with fewer than 25 years of credited service, final compensation is the highest average annual compensation earnable for any 36 consecutive months based on the creditable compensation that a member could earn in a school year while employed on a full-time basis.

CalSTRS 2% at 62

CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0% of final compensation multiplied by the number of years of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4% at age 65 or older.

All CalSTRS 2% at 62 members have their final compensation based on their highest average annual compensation earnable for 36 consecutive months based on the creditable compensation that a member could earn in a school year while employed on a full-time basis.

Contributions

The parameters for member, employer and state contribution rates are set by the California Legislature and the Governor and are detailed in the Teachers' Retirement Law. Current contribution rates were established by California Assembly Bill 1469 (CalSTRS Funding Plan), which was passed into law in June 2014, and various subsequent legislation.

The CalSTRS Funding Plan established a schedule of contribution rate increases shared among members, employers and the state to bring CalSTRS toward full funding by 2046. California Senate Bill 90 (Chapter 33, Statutes of 2019) and California Assembly Bill 84 (Chapter 16, Statutes of 2020) (collectively, special legislation) signed into law in June 2019 and June 2020, respectively, provided supplemental contributions to the defined benefit program along with supplemental contribution rate relief to employers through fiscal year 2021-22.

A summary of statutory contribution rates and other sources of contributions to the Defined Benefit Program are as follows:

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 7 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

Contributions (Concluded)

Members: The member contribution rate for 2% at 60 members is set in statute at 10.25%, while 2% at 62 members are required to pay at least one-half of the normal cost of their Defined Benefit Program benefit (rounded to the nearest quarter of 1%). The member contribution rate for 2% at 62 members was 10.205% for fiscal year 2021-22.

Employers: The employer contribution rate was 16.92% of applicable member earnings for fiscal year 2021-22. This rate reflects a 2.18% reduction of the employer contribution rate for fiscal year 2021-22 pursuant to special legislation, than is required by the CalSTRS Funding Plan. The District contributed \$106,926 to the plan for the fiscal year ended June 30, 2022.

State: The state is required to contribute a base contribution rate set in statute at 2.017%. Pursuant to the CalSTRS Funding Plan, the state also has a supplemental contribution rate, which the board can increase by up to 0.5% each fiscal year to help eliminate the state's share of the CalSTRS unfunded actuarial obligation by 2046. In June 2021, the board approved an increase of 0.5% for fiscal year 2021-22, which increased the state supplemental contribution rate to 6.311% effective July 1, 2021. Including a 2.50% contribution for SBMA funding, the total state contribution to the defined benefit program was 10.828% for the fiscal year ended June 30, 2022.

District's Proportionate Share of the Net Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability associated with the District was as follows:

District's proportionate share of the net pension liability	\$ 581,391
State's proportionate share of the net pension liability associated with the District	<u>292,533</u>
Total net pension liability attributed to District	<u><u>\$ 873,924</u></u>

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers and the State. The District's proportionate share of the net pension liability as of June 30, 2021 and June 30, 2020 was as follows:

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 7 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

District's Proportionate Share of the Net Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Continued)

Proportion - June 30, 2021	0.0013%
Proportion - June 30, 2020	<u>0.0012%</u>
Change - Increase (Decrease)	<u><u>0.0001%</u></u>

For the fiscal year ended June 30, 2022, the District recognized pension expense of \$87,010, which includes \$82,147 of support provided by the State. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
District contributions subsequent to the measurement date	\$ 106,926	
Differences between expected and actual experience	1,300	\$ 59,213
Changes of assumptions	73,779	
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	160,063	60,796
Net differences between projected and actual earnings on plan investments		<u>464,500</u>
Totals	<u><u>\$ 342,068</u></u>	<u><u>\$ 584,509</u></u>

The deferred outflows of resources related to District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30</u>	
2023	\$ (82,129)
2024	(68,166)
2025	(100,738)
2026	(125,933)
2027	16,943
2028	10,656

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 7 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

District's Proportionate Share of the Net Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Concluded)

Other than differences between projected and actual earnings on plan investments, deferred outflows and inflows of resources are amortized using a straight-line method over a closed period equal to the average of the expected remaining service lives of all plan members who are provided with pensions through CalSTRS (active and inactive), which is 7 years as of the beginning of the measurement period. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

Actuarial Methods and Assumptions

The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2020 and rolling forward the total pension liability to June 30, 2021. Significant actuarial methods and assumptions used in the financial reporting actuarial valuation to determine the total pension liability include:

Valuation Date	June 30, 2020
Experience Study	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return ¹	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB (Annually) Maintain 85% purchasing power level for DB

¹ Net of investment expenses, but gross of administrative expenses.

The sections that follow provide additional discussion on key assumptions and methods for the valuation of the STRP.

Discount Rate

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers are made at statutory contribution rates as previously described. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return of 7.10% and assume that contributions, benefit payments, and administrative expenses occur midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 7 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

Discount Rate (Concluded)

The long-term investment rate of return assumption was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS investment staff and investment consultants as an input to the process.

The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2021, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return*
Public Equity	42%	4.80%
Real Estate	15%	3.60%
Private Equity	13%	6.30%
Fixed Income	12%	1.30%
Risk Mitigating Strategies	10%	1.80%
Inflation Sensitive	6%	3.30%
Cash / Liquidity	2%	-0.40%
Total	<u>100%</u>	

* 20-year average

Mortality

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases of life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 7 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Concluded)

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the District's proportionate share of the net pension liability as of the measurement date, calculated using the current discount rate of 7.10%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.10%) or one percentage point higher (8.10%) than the current rate:

	Discount Rate 1% Decrease 6.10%	Discount Rate Current Rate 7.10%	Discount Rate 1% Increase 8.10%
District's proportionate share of the net pension liability	\$ 1,183,504	\$ 581,391	\$ 81,649

Pension Plan's Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS Comprehensive Annual Financial Report for the fiscal year ended June 30, 2021.

B. California Public Employees' Retirement System (CalPERS)

Plan Description, Benefits Provided, and Employees Covered

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by the CalPERS. All employees who work at least half time or are appointed to a job that will last at least six months and one day are eligible for CalPERS. Benefits vest after five years. Employees are eligible to retire at or after age 50 having attained five years of credited service and are entitled to an annual retirement benefit, payable monthly for life. Employees hired after January 1, 2013 with five years of credit service must be at least age 52 to retire.

The Plan provides retirement, disability, and death benefits, and annual cost-of-living adjustments to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 7 - RETIREMENT PLANS (CONTINUED)

B. California Public Employees' Retirement System (CalPERS) (Continued)

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Active plan members who entered into the plan prior to January 1, 2013 are required to contribute 7.0% of their salary, and new members entering into the plan on or after January 1, 2013 are required to contribute the higher of 50% of the total normal cost rate for their defined benefit plan or 7.0% of their salary. The District's contractually required contribution rate for the fiscal year ended June 30, 2022 was 22.91% of annual payroll. The District's contribution to CalPERS for the fiscal year ended June 30, 2022 was \$113,589.

District's Proportionate Share of the Net Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

As of June 30, 2022, the District reported a liability of \$435,816 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability as of June 30, 2021 and June 30, 2020 was as follows:

Proportion - June 30, 2021	0.0021%
Proportion - June 30, 2020	<u>0.0022%</u>
Change - Increase (Decrease)	<u><u>-0.0001%</u></u>

For the fiscal year ended June 30, 2022, the District recognized pension expense of \$44,427. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 7 - RETIREMENT PLANS (CONTINUED)

B. California Public Employees' Retirement System (CalPERS) (Continued)

District's Proportionate Share of the Net Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Concluded)

	Deferred Outflows of Resources	Deferred Inflows of Resources
District contributions subsequent to the measurement date	\$ 113,589	
Differences between expected and actual experience	12,742	\$ 1,026
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	28,503	24,639
Net differences between projected and actual earnings on plan investments		165,897
Totals	<u>\$ 154,834</u>	<u>\$ 191,562</u>

The deferred outflows of resources related to District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	
2023	\$ (12,729)
2024	(46,312)
2025	(44,760)
2026	(46,516)

Differences between expected and actual experience, changes in assumptions, and changes in employer's proportion and differences in employer's contributions and employer's proportionate share of contributions are amortized over a closed period equal to the average remaining service life of plan members, which is 4.0 years as of June 30, 2021. The net difference between projected and actual earnings on pension plan investments is amortized over a 5-year period on a straight-line basis.

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 7 - RETIREMENT PLANS (CONTINUED)

B. California Public Employees' Retirement System (CalPERS) (Continued)

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuations were determined using the following actuarial methods and assumptions:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Wage Growth	Varies
Investment Rate of Return	7.15%
Post Retirement Benefit Increase (1)	

(1) 2.00% until Purchasing Power Protection Allowance Floor
on Purchasing Power applies, 2.50% thereafter

The mortality rate table used was developed based on CalPERS specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016.

All other actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study from 1997 to 2015. Further details of the experience study can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 7 - RETIREMENT PLANS (CONTINUED)

B. California Public Employees' Retirement System (CalPERS) (Continued)

Discount Rate (Concluded)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical and forecasted information for all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11 + years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects expected real rates of return by asset class. The rates of return were calculated using the capital market assumptions applied to determine the discount rate.

<u>Asset Class ¹</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1 - 10 ^{2, 4}</u>	<u>Real Return Years 11+ ^{3, 4}</u>
Public Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	100%		

(1) In the CalPERS CAFR, liquidity is included in short-term investments, inflation assets are included in both public equity and fixed income.

(2) An expected inflation of 2.00% used for this period.

(3) An expected inflation of 2.92% used for this period.

(4) Figures are based on the previous ALM of 2017.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.15%) or one percentage point higher (8.15%) than the current rate:

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 7 - RETIREMENT PLANS (CONCLUDED)

B. California Public Employees' Retirement System (CalPERS) (Concluded)

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate (Concluded)

	Discount Rate 1% Decrease 6.15%	Discount Rate Current Rate 7.15%	Discount Rate 1% Increase 8.15%
District's proportionate share of the net pension liability	\$ 734,847	\$ 435,816	\$ 187,556

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report.

C. Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by social security or an alternative plan. The District has elected to use Social Security as its alternative plan. Contributions made by the District and participating employees vest immediately. Both the District and participating employees were required to contribute 6.2% of an employee's gross earnings, up to the annual limit.

NOTE 8 - LONG-TERM LIABILITIES

A schedule of changes in long-term liabilities for the year ended June 30, 2022, is shown below:

	Balances July 1, 2021	Additions	Deductions	Balances June 30, 2022	Due within One Year
Long-Term Debt:					
General Obligation Bonds	\$ 90,000		\$ 90,000	\$ 0	
Other Long-Term Liabilities:					
Net Pension Liability - CalSTRS	1,135,703		554,312	581,391	
Net Pension Liability - CalPERS	676,453		240,637	435,816	
Totals	\$ 1,902,156	\$ 0	\$ 884,949	\$ 1,017,207	\$ 0

The net pension liabilities are obligations of the General Fund and Cafeteria Fund.

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 9 - FUND BALANCES

The District's fund balances at June 30, 2022 consisted of the following:

	General Fund	Capital Projects - Special Reserve Fund	Non-Major Governmental Funds	Totals
Nonspendable:				
Revolving Cash	\$ 1,000			\$ 1,000
Restricted:				
Categorical Programs	231,026		\$ 37,926	268,952
Student Activities			21,993	21,993
Debt Service			27,154	27,154
Developer Fee			19,867	19,867
Total Restricted	231,026		106,940	337,966
Assigned:				
Capital Projects		\$ 508,662		508,662
Mandated Cost	72,218			72,218
Technology	100,000			100,000
Curriculum	50,000			50,000
Cash Flow	943,719			943,719
Unexpected Expenses	516,346			516,346
Building Upgrades	16,046			16,046
Total Assigned	1,698,329	508,662		2,206,991
Unassigned:				
Reserve for Economic Uncertainties	124,506			124,506
Totals	\$ 2,054,861	\$ 508,662	\$ 106,940	\$ 2,670,463

NOTE 10 - ON-BEHALF PAYMENTS MADE BY THE STATE OF CALIFORNIA

The District was the recipient of on-behalf payments made by the State of California to the State Teachers' Retirement System (CalSTRS) for K-12 Education. These payments consist of state general fund contributions of \$82,147 to CalSTRS. These contributions are recorded in the General Fund as revenues and expenditures. The District is not legally responsible for these contributions.

NOTE 11 - RISK MANAGEMENT

The District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal year 2021-22, the District participated in four joint powers authorities (JPAs) for purposes of pooling for risk. There were no significant reductions in coverage during the year. Settlements have not exceeded coverage for any of the past three years.

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 12 - JOINT VENTURES

The District participates in four joint ventures under joint powers agreements (JPAs): (1) the Northern California Schools Insurance Group, (NCSIG) for Property and Liability Insurance, (2) the Schools Excess Liability Fund (SELF) for Excess Liability Insurance, (3) the Northern California Regional Excess Liability Fund (RELIEF) for Excess Property & Liability Insurance, and (4) Self-Insured School of California (SISC) for Workers' Compensation Insurance.

The relationships between the District and the JPAs are such that the JPAs are not component units of the District for financial reporting purposes. The JPAs arrange for and/or provide coverage for its members. The JPAs are governed by a board consisting of a representative from each member district. Each board controls the operations of their JPAs, including selection of management and approval of operating budgets independent of any influence by the member districts beyond their representation on the Board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in the JPAs.

The JPAs are audited on an annual basis. Financial information can be obtained by contacting each JPA's management.

NOTE 13 - COMMITMENTS AND CONTINGENCIES

A. State and Federal Allowances, Awards and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

B. Litigation

The District is subject to various legal proceedings and claims. In the opinion of management, the ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the District.

C. School Closure Waiver

The District Board approved Form J-13A, Request for Allowance of Attendance Due to Emergency Conditions, which was then filed with the Lassen County Office of Education. The District requested approval for three (3) school closure days related to a power outage that occurred on December 14, 2021 through December 16, 2021. As of December 8, 2022, the District has not received a letter from the California Department of Education approving the emergency school closure day. Based on the District management's assertion of a favorable outcome, the information presented in this report assumes that the California Department of Education will approve the request for three (3) emergency days. In the unlikely event that Form J-13A is not approved, report modifications will likely be necessary.

RICHMOND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 14 - SUBSEQUENT EVENTS

The District's management has evaluated events or transactions that occurred for possible recognition or disclosure in the financial statements from the balance sheet date through December 8, 2022, which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that require disclosure in or adjustment to the current year financial statements.

REQUIRED SUPPLEMENTARY INFORMATION SECTION

RICHMONT ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<u>Revenues</u>				
LCFF Sources:				
State Apportionment / Transfers	\$ 1,720,789	\$ 1,709,682	\$ 1,705,573	\$ (4,109)
Local Sources	100,559	112,893	117,186	4,293
Total LCFF Sources	1,821,348	1,822,575	1,822,759	184
Federal Revenue	39,694	136,590	126,543	(10,047)
Other State Revenue	276,634	253,922	307,479	53,557
Other Local Revenue	159,228	159,228	65,172	(94,056)
Total Revenues	2,296,904	2,372,315	2,321,953	(50,362)
<u>Expenditures</u>				
Current:				
Certificated Salaries	840,861	827,989	820,524	7,465
Classified Salaries	377,235	414,584	366,015	48,569
Employee Benefits	534,381	564,853	556,706	8,147
Books and Supplies	134,040	162,670	86,735	75,935
Services and Other				
Operating Expenditures	410,770	514,014	355,856	158,158
Capital Outlay		8,595	154,004	(145,409)
Other Expenditures	(1,584)	(1,584)	(1,384)	(200)
Total Expenditures	2,295,703	2,491,121	2,338,456	152,665
Net Change in Fund Balances	1,201	(118,806)	(16,503)	\$ 102,303
Fund Balances - July 1, 2021	2,071,364	2,071,364	2,071,364	
Fund Balances - June 30, 2022	\$ 2,072,565	\$ 1,952,558	\$ 2,054,861	

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

RICHMOND SCHOOL DISTRICT

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALSTRS *

JUNE 30, 2022

Year Ended June 30	District's Proportion of the NPL	District's Proportionate Share of the NPL	State's Proportionate Share of the NPL Associated to District	Total NPL Attributed to District	District's Covered Payroll	District's Proportionate Share of the NPL as a % of Covered Payroll	Plan Fiduciary Net Position As a % of Total Pension Liability
2022	0.0013%	\$ 581,391	\$ 292,533	\$ 873,924	\$ 681,839	85.27%	87.21%
2021	0.0012%	1,135,703	585,455	1,721,158	631,696	179.79%	71.82%
2020	0.0011%	1,005,184	548,395	1,553,579	599,564	167.65%	72.56%
2019	0.0012%	1,125,803	644,575	1,770,378	650,776	172.99%	70.99%
2018	0.0011%	1,055,237	624,269	1,679,506	611,161	172.66%	69.46%
2017	0.0012%	945,716	661,998	1,607,714	586,831	161.16%	70.04%
2016	0.0012%	789,916	543,976	1,333,892	550,856	143.40%	74.02%
2015	0.0012%	701,241	469,738	1,170,979	550,860	127.30%	76.52%

* The amounts presented for each fiscal year were determined based on a measurement date that was one year prior to the year-end date. This is a 10-year schedule, however the information in this schedule is not required to be presented retroactively. Additional years will be added to this schedule as information becomes available until 10 years are presented.

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

RICHMOND SCHOOL DISTRICT

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALPERS *

JUNE 30, 2022

Year Ended June 30	District's Proportion of the NPL	District's Proportionate Share of the NPL	District's Covered Payroll	District's Proportionate Share of the NPL as a % of Covered Payroll	Plan Fiduciary Net Position As a % of Total Pension Liability
2022	0.0021%	\$ 435,816	\$ 307,077	141.92%	80.97%
2021	0.0022%	676,453	318,752	212.22%	70.00%
2020	0.0022%	646,218	306,306	210.97%	70.05%
2019	0.0017%	453,065	222,890	203.27%	70.85%
2018	0.0021%	494,291	266,424	185.53%	71.87%
2017	0.0022%	426,923	258,048	165.44%	73.90%
2016	0.0021%	312,805	235,995	132.55%	79.43%
2015	0.0021%	238,401	236,353	100.87%	83.38%

* The amounts presented for each fiscal year were determined based on a measurement date that was one year prior to the year-end date. This is a 10-year schedule, however the information in this schedule is not required to be presented retroactively. Additional years will be added to this schedule as information becomes available until 10 years are presented.

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

RICHMOND SCHOOL DISTRICT

SCHEDULE OF CONTRIBUTIONS - CALSTRS *

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>Year Ended June 30</u>	<u>Actuarially Determined Contributions</u>	<u>Contributions In Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency/ (Excess)</u>	<u>District's Covered Payroll</u>	<u>Contributions As a % of Covered Payroll</u>
2022	\$ 106,926	\$ 106,926	\$ 0	\$ 631,950	16.92%
2021	110,117	110,117	0	681,839	16.15%
2020	108,020	108,020	0	631,696	17.10%
2019	97,609	97,609	0	599,564	16.28%
2018	93,907	93,907	0	650,776	14.43%
2017	76,884	76,884	0	611,161	12.58%
2016	62,967	62,967	0	586,831	10.73%
2015	48,916	48,916	0	550,856	8.88%

* This is a 10-year schedule, however the information in this schedule is not required to be presented retroactively. Additional years will be added to this schedule as information becomes available until 10 years are presented.

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

RICHMOND SCHOOL DISTRICT

SCHEDULE OF CONTRIBUTIONS - CALPERS *

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>Year Ended June 30</u>	<u>Actuarially Determined Contributions</u>	<u>Contributions In Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency/ (Excess)</u>	<u>District's Covered Payroll</u>	<u>Contributions As a % of Covered Payroll</u>
2022	\$ 113,589	\$ 113,589	\$ 0	\$ 495,805	22.910%
2021	63,565	63,565	0	307,077	20.700%
2020	62,861	62,861	0	318,752	19.721%
2019	55,325	55,325	0	306,306	18.062%
2018	34,617	34,617	0	222,890	15.531%
2017	37,001	37,001	0	266,424	13.888%
2016	30,571	30,571	0	258,048	11.847%
2015	27,779	27,779	0	235,995	11.771%

* This is a 10-year schedule, however the information in this schedule is not required to be presented retroactively. Additional years will be added to this schedule as information becomes available until 10 years are presented.

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

RICHMOND SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES

A. Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, the District is required to present a Schedule of Revenues, Expenditures, and Changes in Fund Balance budgetary comparison for the General Fund and each Major Special Revenue Fund that has an adopted budget. This schedule presents the original adopted budget, final adopted budget, and the actual revenues and expenditures of each of these funds by object. The basis of budgeting is the same as Generally Accepted Accounting Principles (GAAP).

Excess of expenditures over appropriations as of June 30, 2022, were as follows:

<u>General Fund</u>	<u>Excess Expenditures</u>
Capital Outlay	\$ 145,409
Other Expenditures	200

B. Schedule of the Proportionate Share of the Net Pension Liability

In accordance with Governmental Accounting Standards Board Statement No. 68, the District is required to present separately for each cost-sharing pension plan through which pensions are provided a 10-year schedule presenting certain information. The information required to be presented includes the District's proportion and proportionate share of the collective net pension liability, the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability associated with the District, if applicable, the District's covered payroll, the District's proportionate share of the collective net pension liability as a percentage of the District's covered payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

C. Schedule of Contributions

In accordance with Governmental Accounting Standards Board Statement No. 68, the District is required to present separately for each cost-sharing pension plan through which pensions are provided a 10-year schedule presenting certain information. The information required to be presented includes the statutorily or contracted required District contribution, the amount of contributions recognized by the pension plan in relation to the required District contribution, the difference between the required District contribution and the amount recognized by the pension plan, the District's covered payroll, and the amount of contributions recognized by the pension plan in relation of the District as a percentage of the District's covered payroll.

RICHMOND SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 2 - SUMMARY OF CHANGES FOR CALSTRS AND CALPERS

A. Benefit Changes

There were no changes to benefit terms since the previous valuation for either the State Teachers' Retirement Plan (CalSTRS) or the Public Employer's Retirement Fund B (CalPERS).

B. Changes in Assumptions

There were no changes in assumptions since the previous valuation for CalSTRS or CalPERS.

SUPPLEMENTARY INFORMATION SECTION

RICHMOND SCHOOL DISTRICT
ORGANIZATION/BOARD OF TRUSTEES/ADMINISTRATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

ORGANIZATION

The Richmond School District was established in 1864 and is located in Lassen County. There was no change in District boundaries during the year. The District currently operates one elementary school.

BOARD OF TRUSTEES

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Mark Rotlisberger	President	December, 2022
Sadie Albonico	Clerk	December, 2022
Nicholas McBride	Member	December, 2022
Adam Runyan	Member	December, 2024
Tracy Langslet	Member	December, 2022

ADMINISTRATION

Michael Cosgrove
Superintendent

Jeanette Goni
Business Manager

RICHMOND ELEMENTARY SCHOOL DISTRICT
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

	<u>Cafeteria</u>	<u>Student Activity</u>
<u>Assets</u>		
Deposits and Investments	\$ 23,815	\$ 21,993
Receivables	18,518	
	<u> </u>	<u> </u>
Total Assets	<u>\$ 42,333</u>	<u>\$ 21,993</u>
<u>Liabilities and Fund Balances</u>		
Liabilities:		
Accounts Payable	\$ 2,841	
Due to Other Funds	1,566	
	<u> </u>	
Total Liabilities	<u>4,407</u>	
Fund Balances:		
Restricted	37,926	\$ 21,993
	<u> </u>	<u> </u>
Total Fund Balances	<u>37,926</u>	<u>21,993</u>
Total Liabilities and Fund Balances	<u>\$ 42,333</u>	<u>\$ 21,993</u>

SEE NOTES TO SUPPLEMENTARY INFORMATION

Bond Interest and Redemption	Tax Override	Capital Facilities	Total Non-Major Governmental Funds
\$ 11,756	\$ 15,398	\$ 19,867	\$ 92,829
			18,518
<u>\$ 11,756</u>	<u>\$ 15,398</u>	<u>\$ 19,867</u>	<u>\$ 111,347</u>
			\$ 2,841
			1,566
			<u>4,407</u>
\$ 11,756	\$ 15,398	\$ 19,867	106,940
11,756	15,398	19,867	106,940
<u>\$ 11,756</u>	<u>\$ 15,398</u>	<u>\$ 19,867</u>	<u>\$ 111,347</u>

RICHMOND ELEMENTARY SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>Cafeteria</u>	<u>Student Activity</u>
<u>Revenues</u>		
Federal Revenue	\$ 99,698	
State Revenue	5,393	
Local Revenue	818	\$ 25,572
	<u>105,909</u>	<u>25,572</u>
Total Revenues		
<u>Expenditures</u>		
Current:		
Food Services	69,775	
Other General Administration	1,566	
Ancillary Services		24,345
Debt Service:		
Principal Retirement		
Interest and Issuance Costs		
	<u>71,341</u>	<u>24,345</u>
Total Expenditures		
Net Change in Fund Balances	34,568	1,227
Fund Balances - July 1, 2021	3,358	20,766
Fund Balances - June 30, 2022	<u>\$ 37,926</u>	<u>\$ 21,993</u>

SEE NOTES TO SUPPLEMENTARY INFORMATION

Bond Interest and Redemption	Tax Override	Capital Facilities	Total Non-Major Governmental Funds
			\$ 99,698
\$ 1,464			6,857
88,874	\$ (582)	\$ (751)	113,931
90,338	(582)	(751)	220,486
			69,775
			1,566
			24,345
90,000			90,000
2,025			2,025
92,025	0	0	187,711
(1,687)	(582)	(751)	32,775
13,443	15,980	20,618	74,165
\$ 11,756	\$ 15,398	\$ 19,867	\$ 106,940

RICHMOND SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	P-2 Report			
	TK / K - 3	4 - 6	7 - 8	Total
Regular ADA (Originally Reported)	79.34	64.44	39.05	182.83
LEA ADA Corrections	(0.18)	0.04	0.20	0.06
Audit Adjustments to ADA	(0.88)			(0.88)
Regular ADA (Audit Determined)	<u>78.28</u>	<u>64.48</u>	<u>39.25</u>	<u>182.01</u>

	Annual Report			
	TK / K - 3	4 - 6	7 - 8	Total
Regular ADA (Originally Reported)	<u>77.41</u>	<u>64.28</u>	<u>39.16</u>	<u>180.85</u>

RICHMOND SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Grade Level	Minutes Required	Instructional Minutes			Traditional Calendar Days			Number of Days Multitrack Calendar	Status
		Offered	J-13A Credited	Total	Offered	J-13A Credited	Total		
Kindergarten	36,000	34,855	1,445 **	36,300	173	7 **	180	N/A	In Compliance
Grade 1	50,400	58,210	2,390 **	60,600	173	7 **	180	N/A	In Compliance
Grade 2	50,400	58,210	2,390 **	60,600	173	7 **	180	N/A	In Compliance
Grade 3	50,400	58,210	2,390 **	60,600	173	7 **	180	N/A	In Compliance
Grade 4	54,000	58,210	2,390 **	60,600	173	7 **	180	N/A	In Compliance
Grade 5	54,000	58,210	2,390 **	60,600	173	7 **	180	N/A	In Compliance
Grade 6	54,000	58,210	2,390 **	60,600	173	7 **	180	N/A	In Compliance
Grade 7	54,000	58,210	2,390 **	60,600	173	7 **	180	N/A	In Compliance
Grade 8	54,000	58,210	2,390 **	60,600	173	7 **	180	N/A	In Compliance

** As of December 8, 2022, the California Department of Education has not issued a formal approval letter for 3 of the 7 school closure days included on Form J-13A waiver requests for fiscal year 2021-22. (See Note 13C in the "Notes to the Basic Financial Statements")

RICHMOND SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT
WITH AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	General Fund	Deferred Maintenance Fund	Special Revenue - Special Reserve Fund
June 30, 2022 Annual Financial and Budget Report Fund Balances	\$ 1,896,461	\$ 16,046	\$ 142,354
Reclassifications Increasing (Decreasing) Fund Balances:			
Reclassification of Fund Balances	<u>158,400</u>	<u>(16,046)</u>	<u>(142,354)</u>
June 30, 2022 Audited Financial Statements Fund Balances	<u><u>\$ 2,054,861</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

Auditor's Comments

The fund balances of the General Fund, Deferred Maintenance Fund and Special Revenue - Special Reserve Fund have been combined for financial reporting purposes in accordance with GASB 54.

The audited financial statements of all other funds were in agreement with the Annual Financial and Budget Report for the fiscal year ended June 30, 2022.

RICHMOND SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	GENERAL FUND			
	(Budget) 2022-23	2021-22	2020-21	2019-20
Revenues and Other Financial Sources	\$ 2,208,928	\$ 2,321,953	\$ 2,160,549	\$ 2,133,342
Expenditures	2,435,546	2,338,456	1,789,395	1,919,574
Other Uses and Transfers Out	0	0	10,000	13,544
Total Outgo	2,435,546	2,338,456	1,799,395	1,933,118
Change in Fund Balance	(226,618)	(16,503)	361,154	200,224
Ending Fund Balance	\$ 1,828,243	\$ 2,054,861	\$ 2,071,364	\$ 1,710,210
Available Reserves	\$ 1,357,803	\$ 1,584,571	\$ 1,617,828	\$ 1,364,928
Reserve for Economic Uncertainties *	\$ 121,777	\$ 124,506	\$ 442,610	\$ 460,230
Available Reserves as a Percentage of Total Outgo	55.7%	67.8%	89.9%	70.6%
Average Daily Attendance at P-2	183	182	N/A	207
Total Long-Term Liabilities	\$ 1,017,207	\$ 1,017,207	\$ 1,902,156	\$ 1,816,402

* Reported balances are a component of available reserves.

The fund balance of the General Fund increased \$344,651 (20.2%) over the past two years. The fiscal year 2022-23 budget projects a decrease of \$226,618 (11%). For a district this size, the state recommends available reserves of at least 5% of total General Fund expenditures, transfers out, and other uses (total outgo).

The District produced operating surpluses of \$200,224 and \$361,154, during fiscal years 2019-20 and 2020-21, respectively. During fiscal year 2021-22 the District incurred an operating deficit of \$16,503.

Average daily attendance (ADA) decreased 25 ADA over the past two years. The Districts 2022-23 budget projects an increase of 1 ADA.

Total long-term liabilities decreased \$799,195 over the past two years due primarily to a decrease in the District's net pension liabilities.

RICHMOND SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES

A. Combining Statements

Combining statements are presented for purposes of additional analysis and are not a required part of the District's basic financial statements. These statements and schedules present more detailed information about the financial position and financial activities of the District's individual funds.

B. Schedule of Average Daily Attendance

Average daily attendance is a measure of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This Schedule provides information regarding the attendance of students at various grade spans and in different programs.

C. Schedule of Instructional Time

This schedule presents information on the instructional days provided and the amount of instructional time offered by the District and whether the District complied with Article 8 (commencing with Section 46200) of Chapter 2 of Part 26 of the Education Code. The District has filed Form J-13A waiver requests for fiscal year 2021-22 that, if approved, will credit the District with 7 school days and 1,445 minutes for Grade K and 2,390 minutes for Grades 1-8. As of December 8, 2022, four (4) of seven (7) waiver days requested have been approved. (See Note 13C in the "Notes to the Basic Financial Statements".

D. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds as reported in the Annual Financial and Budget Report to the audited financial statements.

E. Schedule of Financial Trends and Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

OTHER INDEPENDENT AUDITOR'S REPORTS SECTION

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Board of Trustees
Richmond School District
Susanville, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Richmond School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 8, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Stephen Roatch Accountancy Corporation

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

December 8, 2022

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Trustees
Richmond School District
Susanville, California

Report on State Compliance

Opinion on State Compliance

We have audited Richmond School District's (District) compliance with the requirements specified in the *2021-22 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* applicable to the District's state programs identified below for the year ended June 30, 2022.

In our opinion, Richmond School District complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2022.

Basis for Opinion on State Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to 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 (Audit Guide)*. Our responsibilities under those standards and the *Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Richmond School District's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our 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 *2021-22 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* will always detect material noncompliance when it exists.

Auditor's Responsibilities for the Audit of Compliance (Compliance)

The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above 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 state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2021-22 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances;
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2021-22 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, we express no such opinion; and;
- Select and test transactions and records to determine the District's compliance with state laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
Local Education Agencies Other Than Charter Schools:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No (see below)
Continuation Education	Not Applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Not Applicable
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable

<u>Description (Concluded)</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
In Person Instruction Grant	Yes
Charter Schools:	
Attendance	Not Applicable
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes - Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

We did not perform procedures for the independent study program because the average daily attendance claimed by the District does not exceed the threshold that requires testing.

We are required to communicate with those charged with governance 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 identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is described in the accompanying Schedule of Findings and Questioned Costs, as noted in **Finding 2022 - 001**.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the noncompliance finding identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The District's responses was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis.

Report on Internal Control over Compliance (Concluded)

A *material weakness* in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2021-22 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Stephen Roatch Accountancy Corporation

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

December 8, 2022

FINDINGS AND QUESTIONED COSTS SECTION

RICHMOND SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified		
Internal control over financial reporting:			
Material weaknesses identified?	<u> </u> Yes	<u> X </u> No	
Significant deficiencies identified not considered to be material weaknesses?	<u> </u> Yes	<u> X </u> None reported	
Noncompliance material to financial statements noted?	<u> </u> Yes	<u> X </u> No	

State Awards

Type of auditor's report issued on compliance for state programs:	Unmodified		
Any audit findings required to be reported in accordance with the <i>2021-22 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting</i> ?	<u> X </u> Yes	<u> </u> No	
Internal control over state programs:			
Material weaknesses identified?	<u> </u> Yes	<u> X </u> No	
Significant deficiencies identified not considered to be material weaknesses?	<u> </u> Yes	<u> X </u> None reported	

RICHMOND SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

There are no matters to report for the fiscal year ended June 30, 2022.

RICHMOND SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SECTION III - STATE AWARD FINDINGS AND QUESTIONED COSTS

2022 - 001 / 10000

KINDERGARTEN CONTINUANCE

<u>Criteria:</u>	Education Code Section 46300(g) allows a district to include in its average daily attendance kindergarten pupils who have already completed one school year in kindergarten only if the school district has on file for each of those pupils an agreement made pursuant to Education Code Section 48011, approved in form and content by the California Department of Education (CDE), and signed by the pupil's parent or guardian near the anniversary date of the pupil's kindergarten admittance.
<u>Condition:</u>	During fiscal year 2021-22, the District had one kindergarten student who continued in kindergarten for a second year without obtaining an agreement made pursuant to 48011 that was approved in form and content by the CDE. As a result, the ADA reported on the P-2 attendance report for fiscal year 2021-22 was overstated by 0.88 ADA. (The audit determined ADA is reflected in the P-2 schedule that is presented on page 62. No adjustment is required for the Annual Report since the District properly excluded the disallowed ADA from the original submission.)
<u>Questioned Costs:</u>	\$8,027. The questioned costs were determined by multiplying the disallowed kindergarten P-2 ADA by the TK-3 derived value of ADA amount provided by the CDE, as follows: (0.88 ADA x 9,121.03). The disallowed ADA should have no significant impact on funding in the current year since the District's funding is based on prior year ADA amounts. However, it may impact future funding if District ADA continues to decrease.
<u>Context:</u>	All kindergarten students were tested for compliance during fiscal year 2021-22.
<u>Effect:</u>	The District did not comply with the requirements of Education Code Sections 48011 and 46300(g).
<u>Cause:</u>	A state compliant kindergarten continuance form was not used for one student who continued in kindergarten for a second year.
<u>Recommendation:</u>	The District should establish procedures to ensure that state compliant kindergarten continuance forms are used to support all future retentions of kindergarten students. The District should also submit a revised P-2 attendance report that reflects the audit determined P-2 ADA presented on page 62 of this report
<u>District Response:</u>	The District will ensure that a state compliant kindergarten continuance form is used to support all future retentions of kindergarten students.

RICHMOND SCHOOL DISTRICT
STATUS OF PRIOR YEAR RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

There were no matters reported in the prior year audit report.

Richmond Elementary School

2021-2022 School Accountability Report Card

(Published During the 2022-2023 School Year)

General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>

For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>

For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

2022-23 School Contact Information

School Name	Richmond Elementary School
Street	700-585 Richmond Rd. E.
City, State, Zip	Susanville, CA 96130
Phone Number	530-257-2338
Principal	Michael Cosgrove
Email Address	mcosgrove@richmondelementary.com
School Website	richmondelementary.com
County-District-School (CDS) Code	18-64170

2022-23 District Contact Information

District Name	Richmond Elementary School District
Phone Number	530-257-2338
Superintendent	Michael Cosgrove
Email Address	mcosgrove@richmondelementary.com
District Website Address	Richmondelementary.com

2022-23 School Overview

The mission of Richmond School is to provide – in a small school atmosphere – the highest possible quality of education; strong community connections; a strong foundation; preparation for each educational level in academics, athletics, the arts, technology, citizenship, enrichment; and the excitement and desire for lifelong learning.

About this School

2021-22 Student Enrollment by Grade Level

Grade Level	Number of Students
-------------	--------------------

2021-22 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
---------------	-----------------------------

A. Conditions of Learning State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)						
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)						
Unknown						
Total Teaching Positions						

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)						
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)						
Unknown						
Total Teaching Positions						

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers		
Misassignments		
Vacant Positions		
Total Teachers Without Credentials and Misassignments		

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver		
Local Assignment Options		
Total Out-of-Field Teachers		

2021-22 Class Assignments

Indicator	2020-21	2021-22
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)		
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)		

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2022-23 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Year and month in which the data were collected

October 2022

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	2016	Yes	0
Mathematics	2014	Yes	0
Science	2020	Yes	0
History-Social Science	K-4 (2006), 5-8 (2021)	Yes	0
Foreign Language	NA		NA
Health	2013	Yes	NA

Visual and Performing Arts	NA	NA
Science Laboratory Equipment (grades 9-12)	NA	n/a

School Facility Conditions and Planned Improvements

Based on the FIT, the overall facility is in good condition. The gym has been sealed and painted. The Grade 3 classroom roof leak has been repaired. Storage spaces were organized.

Year and month of the most recent FIT report

October 2021

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			100%
Interior: Interior Surfaces	X			100%
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			97.06%
Electrical	X			100%
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			100%
Safety: Fire Safety, Hazardous Materials	X			100%
Structural: Structural Damage, Roofs	X			96.88%
External: Playground/School Grounds, Windows/ Doors/Gates/Fences		X		88.24%

Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).
4. **College and Career Ready**
The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

SARC Reporting in the 2020-2021 School Year Only

Where the most viable option, LEAs were required to administer the statewide summative assessment in ELA and mathematics. Where a statewide summative assessment was not the most viable option for the LEA (or for one or more grade-level[s] within the LEA) due to the pandemic, LEAs were allowed to report results from a different assessment that met the criteria established by the State Board of Education (SBE) on March 16, 2021. The assessments were required to be:

- Aligned with CA CCSS for ELA and mathematics;
- Available to students in grades 3 through 8, and grade 11; and
- Uniformly administered across a grade, grade span, school, or district to all eligible students.

Options

Note that the CAAs could only be administered in-person following health and safety requirements. If it was not viable for the LEA to administer the CAAs in person with health and safety guidelines in place, the LEA was directed to not administer the tests. There were no other assessment options available for the CAAs. Schools administered the Smarter Balanced Summative Assessments for ELA and mathematics, other assessments that meet the SBE criteria, or a combination of both, and they could only choose one of the following:

- Smarter Balanced ELA and mathematics summative assessments;
- Other assessments meeting the SBE criteria; or
- Combination of Smarter Balanced ELA and mathematics summative assessments and other assessments.

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

The 2020-21 data cells have N/A values because these data are not comparable to other year data due to the COVID-19 pandemic during the 2020-21 school year. Where the CAASPP assessments in ELA and/or mathematics is not the most viable option, the LEAs were allowed to administer local assessments. Therefore, the 2020-21 data between school years for the school, district, state are not an accurate comparison. As such, it is inappropriate to compare results of the 2020-21 school year to other school years.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
English Language Arts/Literacy (grades 3-8 and 11)	N/A		N/A		N/A	
Mathematics (grades 3-8 and 11)	N/A		N/A		N/A	

2021-22 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

2021-22 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

For any 2020–21 data cells with N/T values indicate that this school did not test students using the CAASPP for Science.

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
Science (grades 5, 8 and high school)						

2021-22 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2021-22 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. Due to changes to the 2021-22 PFT administration, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
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C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2022-23 Opportunities for Parental Involvement

Richmond Elementary and our parents have multiple opportunities to be continuously involved: Richmond Elementary School has an active parent group, Richmond Community Association (RCA), a group of supportive parents who meet monthly to work with teachers and staff to support our many activities, including multiple field trips. Richmond parents can also be a part of our Learning Continuity Accountability Plan (LCAP), which meets monthly. In addition to these groups, parents also form informal grade-level groups and are active in participating in each grade level. Richmond keeps parents informed of school activities through newsletters, emails and texts. Each year Richmond parents participate in the CA Healthy Kids Survey. For more information on how to become involved, please contact Michael Cosgrove, Superintendent/Principal, (530) 257-2338.

2021-22 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities				

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions and expulsions data collected between July through February, partial school year due to the COVID-19 pandemic. The 2019-20 suspensions and expulsions rate data are not comparable to other year data because the 2019-20 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019-20 school year compared to other school years.

Subject	School 2019-20	District 2019-20	State 2019-20
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Suspensions

Expulsions

This table displays suspensions and expulsions data collected between July through June, each full school year respectively. Data collected during the 2020-21 school year may not be comparable to earlier years of this collection due to differences in learning mode instruction in response to the COVID-19 pandemic.

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
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Suspensions

Expulsions

2021-22 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students		
Female		
Male		
American Indian or Alaska Native		
Asian		
Black or African American		
Filipino		
Hispanic or Latino		
Native Hawaiian or Pacific Islander		
Two or More Races		
White		
English Learners		
Foster Youth		
Homeless		
Socioeconomically Disadvantaged		
Students Receiving Migrant Education Services		
Students with Disabilities		

2022-23 School Safety Plan

The most recent School Safety Plan was Board adopted in April of 2022. Richmond Elementary is currently in the process of updating the school safety plan and expect it to go to the Board in February 2023.

D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

2019-20 Elementary Average Class Size and Class Size Distribution

This table displays the 2019-20 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	22		1	
1	23		1	
2	21		1	
3	26		1	
4	23		1	
5	22		1	
6	24		1	

2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	25		1	
1	24		1	
2	22		1	
3	21		1	
4	25		1	
5	25		1	
6	18	1		

2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	15	1		
1	22		1	
2	24		1	
3	21		1	
4	16	1		
5	29		1	
6	23		1	

2021-22 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	

2021-22 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	0.50
Library Media Teacher (Librarian)	0.00
Library Media Services Staff (Paraprofessional)	0.72
Psychologist	0.00
Social Worker	0.00
Nurse	0.28
Speech/Language/Hearing Specialist	0.00
Resource Specialist (non-teaching)	0.00

2020-21 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2020-21 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$9,723	\$2,052	\$7,671	60,798
District	N/A	N/A		
Percent Difference - School Site and District	N/A	N/A		9.2
State	N/A	N/A		
Percent Difference - School Site and State	N/A	N/A	-9.6	-17.4

2021-22 Types of Services Funded

Richmond Elementary is not a Title I school. Therefore, we do not receive Title I funding. We also receive little supplemental funding and no concentration funding. We have a full-time Resource Teacher that works with special education students. Richmond Elementary funds multiple programs and services each year, including State-adopted curriculum taught by highly-qualified and credentialed teachers. These curricula include Reading/ Language Arts, Mathematics, History, Science and Physical Education. In addition to these core services, Richmond Elementary also provided intervention initiated through Student Success Teams (SST) and offers a robust elective program. Recently, Richmond Elementary has begun using Moby Max, an online adaptive learning program to support our students who have experienced learning loss. Richmond Elementary also funds instructional aides for each grade level to support student learning.

2020-21 Teacher and Administrative Salaries

This table displays the 2020-21 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary		
Mid-Range Teacher Salary		
Highest Teacher Salary		
Average Principal Salary (Elementary)		
Average Principal Salary (Middle)		
Average Principal Salary (High)		
Superintendent Salary		
Percent of Budget for Teacher Salaries		
Percent of Budget for Administrative Salaries		

Professional Development

The 2021-22 school year is unique as the Richmond Elementary utilized an early release every Wednesday the entire school year to allow for the implementation of Professional Learning Communities (PLC)s. This will provide more than 50 hours of dedicated time during the teachers' work day for implementation.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2020-21	2021-22	2022-23
Number of school days dedicated to Staff Development and Continuous Improvement	6.5	38	5

Organization Name	Email	Phone Number	Fax Number
Richmond Elementary School Dis	mcosgrove@richmondelel	(530) 257-2338	(530) 257-6398
Address	City	State	Zip Code
700-585 Richmond Rd	Susanville	CA	96130

RESOLUTION

"BE IT RESOLVED by the Governing Board, and hereby ordered that the official(s) and or employee(s) whose name(s), title(s), and signature(s) are listed below shall be and is (are) hereby authorized as our representative(s) to acquire surplus property through the auspices of the California State Agency for Surplus property and accept responsibility for payment of incidental fees by the surplus property agency under the Terms and Conditions accompanying this form or listed on the reserve side of this form."

Name	Title	Signature*	Email
Michael Cosgrove	Superintendent		mcosgrove@richmondelel
Timothy Andersen	Facility Manager		tandersen@richmondelel

*All signatures must be in original form. No copied or stamped signatures.

Date Resolution was PASSED and ADOPTED

Number of AYES	Number of NOES	Number of ABSENT
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☐ By checking this box, I do hereby certify that the foregoing is a full, true, and correct resolution adopted by the Governing Board of the above named organization at the meeting thereof held at its regular place of meeting on the date and by the vote above stated, a copy of said resolution is on file in the principal office of the Governing Board.

PRINT

Governing Board Name Richmond Elementary School District Board of Trustees	Signed By
Signature	Date

STATE AGENCIES ONLY

Date Authorized	State Billing Code	
Chief Administrative Officer Name	Title	Signature

OFFICE OF FLEET AND ASSET MANAGEMENT

1700 National Drive, Sacramento, CA 95834 | Phone: (916) 928-2550 | Fax: (916) 928-7965

This cart was prepared for you by Noah Owens on 01/06/2023

If you have any questions regarding this saved cart or the products and prices listed, please reply to this email to contact me directly.

We noticed that you currently have items in your cart. Would you like to merge or replace?

Merge

or

Replace

Saved Cart



Turbo Air Reach-in Roll-in Refrigerator

Model: PRO-26R-RI-N

Finish: Stainless Steel

Special Order

\$6,486.17

Leaves the Warehouse in 3 to 5 weeks



Turbo Air Super Deluxe Series 54 Inch Wide 39.9 Cu. Ft. Reach-In Freezer with Turbo Freeze

Model: TSF-49SD-N

Finish: Stainless Steel

5 In-Stock

\$6,917.22

Leaves the Warehouse in 2 to 3 weeks



Turbo Air Super Deluxe Series 55 Inch Wide 44.14 Cu. Ft. Glass Door Reach-In Refrigerator

Model: TSR-49GSD-N

Finish: Stainless Steel

5 In-Stock

\$6,518.32

Leaves the Warehouse in 2 to 3 weeks



Imperial Range 36 Inch Wide Electric Restaurant Range with 6 Burners, Standard Oven, 17,300 kW, and 208V/240V Options

Model: IR-6-E

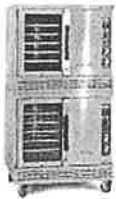
Finish: Stainless Steel

- Voltage/Phase Option 208V/3 Phase

Special Order

\$4,528.93

Leaves the Warehouse in 4 to 8 weeks



Imperial Range Electric Double Deck Convection Oven, 22,000 kW, 208/240V

Model: PCVE-2

Finish: Stainless Steel

- Voltage/Phase Option 208V/3 Phase

Special Order

\$12,534.34

Leaves the Warehouse in 4 to 8 weeks

Quote Summary

Subtotal:	\$36,984.98
Shipping:	FREE
Estimated Tax:	\$3,051.26

Grand Total: **\$40,036.24**

We noticed that you currently have items in your cart. Would you like to merge or replace?

Merge

 or

Replace

RICHMOND SCHOOL BOARD OF TRUSTEES
REGULAR MEETING
December 15, 2022
MINUTES

CALL TO ORDER The meeting was called to order at 6:05 p.m. Lead the flag salute.

MEMBERS PRESENT Sadie Albonico, Tracy Langslet, Nick McBride, Adam Runyan

MEMBERS ABSENT N/A

OTHERS PRESENT Michael Cosgrove, Jeanette Goni, Tim Andersen, Mark Rotlisberger, Cheryl Phillips, Heather Cluck, Mandy Cox

PUBLIC COMMENT No Public Comment

OATH OF OFFICE OF NEW ELECTED/RE-ELECTED BOARD MEMBERS

3.1, 3.2 & 3.3 Michael Cosgrove administered the oath of office to new elected Board Members, Sadie Albonico, Nicholas McBride, and Tracy Langslet.

PROVISIONAL APPOINTMENT TO THE RICHMOND ELEMENTARY SCHOOL BOARD OF TRUSTEES

MSCU (Runyan/McBride) approved to extend and move the Provisional Appointment to the Richmond Elementary School Board of Trustees to the January Regular Meeting.

ANNUAL BOARD ORGANIZATION

ELECTION OF PRESIDENT	5.1	(Runyan/Langslet) to elect Sadie Albonico Board President. Ayes - McBride, Runyan, Langslet Abstain – Albonico
ELECTION OF CLERK	5.2	(Albonico/McBride) to elect Adam Runyan as Clerk of the Board. Ayes - McBride, Albonico, Langslet Abstain – Runyan
SIGNATURES	5.3	MSCU (Langslet/Albonico) approved the verification of authorized signatures.
BOARD REP LASSEN CO COMMITTEE	5.4	MSCU (Albonico/Runyan) approved Tracy Langslet as the Board Representative to elect members to the Lassen County Committee on School District Organization.

SECRETARY TO BOARD	5.5	MSCU (Runyan/McBride) appointed Michael Cosgrove as Secretary to the Board.
BOARD BYLAW 9100	5.6	The Board reviewed <u>Board Bylaw 9100 Organization.</u> There were no changes.
BOARD BYLAW 9320	5.7	The Board reviewed <u>Board Bylaw 9320, Meetings and Notices.</u> The time of the Board meeting was changed from 7:00 p.m. to 6:00 p.m. in the Resource Room.
2023 MEETING CALENDAR	5.8	MSCU (Runyan/McBride) approved the Board Meeting Calendar for 2023.
2023 AGENDA CALENDAR	5.9	MSCU (Langslet/Runyan) approved the Board Agenda Calendar for 2023.
SELPA REP	5.10	MSCU (Langslet/McBride) designated Michael Cosgrove as representative to the Lassen County SELPA.

PRESENTATION TO OUTGOING BOARD MEMBER, MARK ROTLISBERGER, AND RETIRING CLASSIFIED EMPLOYEE, CHERYL PHILLIPS

AGENDA APPROVAL	MSCU (Langslet/McBride) approved the agenda.
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RCA

RCA REPORT	8.1.1	No RCA Report
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Superintendent Report

UPCOMING BOARD WORKSHOP	8.2.1	The Superintendent announced that a board workshop is schedule for the regular meeting in February with Bill Gillaspie – “The Role of the School Board Member in Understanding School Finance”
STAFFING UPDATE	8.2.2	The Superintendent reported that he had contact with a potential candidate; but ultimately the candidate did not move forward submitting an application. He further discussed that the school continues to look for a long term substitute for the 7 th grade. The Superintendent reported that the school has an additional substitute custodian and hiring a high school student as a substitute custodian.

- CHKS UPDATE 8.2.3 The Superintendent reported that students permitted to take the California Health Kids Survey were complete.

Director of Buildings and Grounds

GYM PAINT
WARRANTY

- 8.3.1 Tim reported that the school received the warranty. The warranty covers the paint for 10 years and the labor for three years.

MASTER PLAN
MEETING

- 8.3.2 Tim discussed that the school would like to see the master plan committee grown from just Mr. Cosgrove, Nick McBride, and himself. There was further discussion to perhaps inquire within the Richmond Community. There was additional discussion regarding the parking lot.

PENDING
PROJECTS

- 8.3.3 Tim reported on pending projects for the school. The list included needs for the kitchen from cabinets, new equipment, to power infrastructure. He further reported he was going to contact the architect regarding the change to the entrance to the main office.

SNOW REMOVAL

- 8.3.4 Tim Andersen reported that he has been able to keep up with snow removal with the help from Tim Johnson.

Certificated Staff and Classified Staff Report

CERTIFICATED
STAFF

- 8.4.1 Heather Cluck provided a report from the certificate staff touching on the creating presents for parents, Christmas Around the World, Constitution testing, and academics. She stated this was a night to celebrate Mark Rotlisberger and Cheryl Phillips.

CLASSIFIED
STAFF

- 8.4.2 Mandy Cox provided a report from the classified staff regarding the recent Veteran's Day program and Christmas program. She highlighted Mrs. Merchant's passion for the music program.

Curriculum/Student Performance

No Report

Business

BUDGET REVISIONS
RESOLUTION

- 10.1 Jeanette reviewed the 1st Interim Budget for the 2022-23 school year.

(Runyan/McBride) approved Resolution 22/23-5 – Approving Budget Revisions.

Ayes - Albonico, McBride, Runyan

Noes - Langslet

CONTRACT WITH
SETH ANDERSON

- 10.2 MSCU (Runyan/Langslet) approved Contract for Special Services with Seth Anderson for Garden Club.

Minutes

- 11.1 MSCU (Langslet/McBride) approved the minutes of the regular meeting on November 15, 2022.

Policy

GLOBAL
ADOPTION

- 12.1 MSCU (Runyan/McBride) globally adopted the Richmond Elementary School District Board Policies: 0000 Series: Philosophy, Goals, Objectives, and Comprehensive, 1000 Series: Community Relations, 2000 Series: Administration, 3000 Series: Business and Noninstructional Operations, 4000 Series: Personnel, 5000 Series: Students, 6000 Series: Instruction, 7000 Series: Facilities, 9000 Series: Board Bylaws

BOARD POLICY
SECURITY
CAMERAS

- 12.2 The Superintendent discussed the drafting of a new board policy regarding the campus's security camera system. He further stated reviewing other school's policies. He stated that he is looking to have the 1st Reading at the January meeting.

Warrants

- 13.1 MSCU (McBride/Langslet) approved the warrant list(s) for December

General:	\$11,349.01
Cafeteria:	3,593.97
Deferred Maintenance:	0.00
Developer Fee:	0.00
Capital Outlay:	0.00
	<u>\$14,942.98</u>

Correspondence

LCOE LETTER

- 14.1 Letter from Patricia Gunderson, County Superintendent, and Thomas Jones, Assistant Superintendent Educational Services/Human Resources regarding Lassen County Office of Education representatives' campus visit as required by the Williams' Settlement Legislation under California Education Code Section 1240.

Information: Comments from Board Members

The Board discussed the staffing shortage of custodians and gym cleaning.

Closed Session

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

Reconvene Open Session

- 17.1 No reportable action taken in Closed Session

ADJOURNMENT

Having no further business, the regular meeting adjourned at 7:48 p.m.

RICHMOND SCHOOL BOARD MEETING
January 12, 2023

BILL WARRANT TOTALS

DECEMBER Bills – Batch #14

FUND 01	GENERAL	\$ 77,798.64
FUND 13	CAFETERIA	\$ 7,151.40
FUND 14	DEFERRED MAINTENANCE	\$ 0.00
FUND 25	DEVELOPER FEES	\$ 0.00
FUND 40	CAPITAL OUTLAY	<u>\$ 0.00</u>
TOTAL MONEY PAID		\$ 84,950.04

TOTAL MONEY PAID	\$84,950.04
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ACCOUNTS PAYABLE PRELIST

BATCH: 0014 DEC BILLS #14

<< 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	T9MPS	ABA num	Account num	EE ES	E-Term	E-ExtRef
														Liq Amt		Net Amount
100751/00	CSM, INC.															
	P.O. BOX 4408															
	EL DORADO HILLS, CA 95762															
230070	PO-230070	12/16/2022	INV 15401	JUL-SEP SERVICES			1	01-0000-0-5800-0000-7200-000-00	NN	P				1,000.00		1,000.00
				TOTAL PAYMENT AMOUNT								1,000.00 *				1,000.00
100348/00	JONES SCHOOL SUPPLY INC															
	P.O. BOX 7008															
	COLUMBIA, SC 29202															
230069	PO-230069	11/17/2022	INV 1919037	STUDENT AWARDS			1	01-6300-0-4300-1110-1000-000-00	NN	F				356.96		356.96
				TOTAL PAYMENT AMOUNT								356.96 *				356.96
100038/00	LASSEN COUNTY OFFICE OF EDUCAT															
	472-013 JOHNSTONVILLE ROAD N															
	SUSANVILLE, CA 96130															
230035	PO-230035	12/16/2022	INV 22/23-142	TEACHER TRAINING			1	01-4035-0-5200-1110-1000-000-00	NN	F				350.00		350.00
230035	PO-230035	12/16/2022	INV 22/23-142	TEACHER TRAINING			2	01-6300-0-4100-1110-1000-000-00	NN	F				395.22		395.22
				TOTAL PAYMENT AMOUNT								745.22 *				745.22
100041/00	MARTIN SECURITY SYSTEMS INC															
	P.O. BOX 47															
	SUSANVILLE, CA 96130															
230013	PO-230013	12/01/2022	INV 44066	DEC SERVICES			1	01-1100-0-5800-1110-2420-000-00	NN	P				51.00		51.00
230013	PO-230013	12/01/2022	INV 44066	DEC SERVICES			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															
230022	PO-230022	12/01/2022	INV 3940181	DEC COPIER MAINT			1	01-0000-0-5800-1110-1000-000-00	NN	P				122.96		122.96
230022	PO-230022	12/01/2022	INV 3940181	DEC COPIER MAINT.			2	01-0000-0-5800-0000-7200-000-00	NN	P				122.96		122.96
				TOTAL PAYMENT AMOUNT								245.92 *				245.92

BATCH: 0014 DEC BILLS #14
Fund : 01 GENERAL FUND

Vendor/Addr Remit name
Req Reference Date Description Tax ID num Deposit type Fd-Resc-Y-Obj-C-Goal-Func-Sch-DD T9MPS ABA num Account num EE ES E-Term E-ExtRef
Liq Amt Net Amount

100921/00 NWEA
P.O. BOX 2745
PORTLAND, OR 97208-2745

230047 PO-230047 12/01/2022 INV 81291 22/23 MAP GROWTH 1 01-9045-0-5800-1110-2420-000-00 NN F 3,150.00 3,150.00 3,150.00
TOTAL PAYMENT AMOUNT 3,150.00 *

100259/00 PEE WEB ENTERPRISES
701-315 RICHMOND ROAD
SUSANVILLE, CA 96130

230073 PO-230073 11/16/2022 SUPPLY LINE TO FIRE WATER TANK 1 01-8150-0-5800-0000-8100-000-00 NN F 7,917.50 7,917.50 7,917.50
230074 PO-230074 12/13/2022 X-CNTRY TRAIL/PLOWING SNOW 1 01-8150-0-5800-0000-8100-000-00 NN F 2,375.00 2,375.00 2,375.00
TOTAL PAYMENT AMOUNT 10,292.50 *

101011/00 SHI INTERNATIONAL CORP
P.O. BOX 952121
DALLAS, TX 75395

230023 PO-230023 10/17/2022 INV B15987475 CHROMEBOOKS 1 01-0200-0-4400-1110-2420-000-00 NN P 57,528.00 57,528.00 57,528.00
230023 PO-230023 11/03/2022 INV B16077865 WG SERVICE 1 01-0200-0-4400-1110-2420-000-00 NN P 1,020.00 1,020.00 1,020.00
TOTAL PAYMENT AMOUNT 58,548.00 *

100994/00 STEPHEN ROATCH ACCOUNTANCY COR
P.O. BOX 2196
FOLSOM, CA 95763

230006 PO-230006 12/03/2022 INV 4 21/22 AUDIT SERVICES 1 01-0000-0-5800-0000-7191-000-00 NN P 1,160.00 1,160.00 1,160.00
TOTAL PAYMENT AMOUNT 1,160.00 *

100747/00 U.S. BANK CORPORATE PAYMENT
P.O. BOX 790428
ST. LOUIS, MO 63179-0428

230068 PO-230068 11/22/2022 MUSIC SUPPLIES 1 01-6300-0-4300-1110-1000-000-00 NN F 184.37 184.37 184.37
230068 PO-230068 11/22/2022 OFFICE SUPPLIES 2 01-0000-0-4300-0000-8200-000-00 NN F 39.65 39.65 39.65
230068 PO-230068 11/22/2022 CLASSROOM SUPPLIES 3 01-0000-0-4300-1110-1000-000-00 NN F 29.99 29.99 29.99
PV-230154 11/22/2022 FUEL 01-0000-0-4300-0000-8200-000-00 NN 50.00 50.00 50.00
PV-230155 11/22/2022 OFFICE SUPPLIES 01-0000-0-4300-0000-8200-000-00 NN 419.82 419.82 419.82
PV-230156 11/22/2022 BOOKS FOR 4TH GRADE 01-6300-0-4300-1110-1000-000-00 NN 31.94 31.94 31.94
PV-230157 11/22/2022 DUMP RUN 01-8150-0-5800-0000-8100-000-00 NN 6.00 6.00 6.00
PV-230158 11/22/2022 PLOW PARTS 01-8150-0-4300-0000-8100-000-00 NN 51.49 51.49 51.49
PV-230159 11/22/2022 LODGING - TEACHER CONF. 01-0000-0-5200-1110-1000-000-00 NN 597.56 597.56 597.56

014 RICHMOND ELEM SCHOOL DISTRICT J66207

ACCOUNTS PAYABLE PRELIST
BATCH: 0014 DEC BILLS #14

APY500 L.00.21 12/19/22 11:49 PAGE 3

<< Open >>

Fund : 01 GENERAL FUND

Vendor/Addr	Remit name	Req Reference	Date	Description	Tax ID num	Deposit type	Fd-Resc	Y-Objt	ABA num	Account num	EE	ES	E-Term	E-ExtRef
100747	(CONTINUED)													

PV-230160 11/22/2022 OFFICE SUPPLIES

TOTAL PAYMENT AMOUNT 01-0000-0-4300-0000-8200-000-00 NN 18.22
1,429.04 *

100982/00 ZAMORA'S TREE SERVICE
605 MONTE VISTA WAY
SUSANVILLE, CA 96130

PV-230161 12/16/2022 TREE TRIMMING SVCS

TOTAL PAYMENT AMOUNT 01-8150-0-5800-0000-8100-000-00 NN 700.00
700.00 *

TOTAL Fund PAYMENT 77,798.64 **

77,798.64

ACCOUNTS PAYABLE PRELIST
BATCH: 0014 DEC BILLS #14
Fund : 13 CAFETERIAVendor/Addr Remit name
Reg Reference Date Description Tax ID num Deposit type Fd-Resc-Y-Objt-Gol-Func-Sch-DD T9MPS EE ES E-Term E-ExtRef100904/00 BONANZA PRODUCE CO
P.O. BOX 604
SPARKS, NV 89432PV-230138 12/08/2022 INV 3589392 - FOOD 13-5310-0-4700-0000-3700-000-00 NN 154.30
PV-230139 12/01/2022 INV 3587728 - FOOD 13-5310-0-4700-0000-3700-000-00 NN 195.80
PV-230140 11/28/2022 INV 3585307 - FOOD 13-5310-0-4700-0000-3700-000-00 NN 254.65
PV-230141 11/17/2022 INV 3584665 - FOOD 13-5310-0-4700-0000-3700-000-00 NN 43.40
TOTAL PAYMENT AMOUNT 648.15 * 648.15101112/00 LASSEN CO ENVIRONMENTAL HEALTH
707 NEVADA STREET
SUITE 5
SUSANVILLE, CA 96130PV-230137 12/16/2022 CAFETERIA INSPECTION 13-5310-0-5800-0000-3700-000-00 NN 85.00
TOTAL PAYMENT AMOUNT 85.00 * 85.00100055/00 MORNING GLORY INC
PO BOX 189
SUSANVILLE, CA 96130PV-230142 11/16/2022 INV 103395 - MILK 13-5310-0-4700-0000-3700-000-00 NN 136.73
PV-230143 11/30/2022 INV 101266 - MILK 13-5310-0-4700-0000-3700-000-00 NN 85.27
PV-230144 11/28/2022 INV 101253 - MILK 13-5310-0-4700-0000-3700-000-00 NN 171.29
PV-230145 11/30/2022 INV 101039 - MILK 13-5310-0-4700-0000-3700-000-00 NN 171.87
PV-230146 11/04/2022 INV 103497 - FOOD 13-5310-0-4700-0000-3700-000-00 NN 85.65
PV-230147 11/02/2022 INV 103495 - MILK 13-5310-0-4700-0000-3700-000-00 NN 237.25
PV-230148 11/28/2022 INV 392446 - FOOD 13-5310-0-4700-0000-3700-000-00 NN 625.74
PV-230149 12/02/2022 INV 392500 - FOOD 13-5310-0-4700-0000-3700-000-00 NN 419.67
PV-230149 12/02/2022 INV 392500 - SUPPLIES 13-5310-0-4300-0000-3700-000-00 NN 313.65
TOTAL PAYMENT AMOUNT 2,247.12 * 2,247.12100514/00 PIZZA FACTORY
P.O. BOX 1087
JANESVILLE, CA 96114PV-230150 11/16/2022 INV 1184 - FOOD 13-5310-0-4700-0000-3700-000-00 NN 1,169.10
PV-230151 12/02/2022 INV 1187 - FOOD 13-5310-0-4700-0000-3700-000-00 NN 1,169.10
TOTAL PAYMENT AMOUNT 2,338.20 * 2,338.20

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE ES	E-Term	E-ExtRef
Reg Reference	Date	Description		Fd-Resc-Y-Objt-Goal-Func-Sch-DD	T9MPS	Liq Amt	Net Amount	
100990/00		SYSO FOOD SVCS OF SACRAMENTO						
		P.O. BOX 138007						
		SACRAMENTO, CA 95813-8007						
PV-230152	11/21/2022	INV 431042021 - FOOD		13-5310-0-4700-0000-3700-000-00	NN		792.27	
PV-230153	12/05/2022	INV 431067375 - FOOD		13-5310-0-4700-0000-3700-000-00	NN		1,040.66	
		TOTAL PAYMENT AMOUNT					1,832.93	
		TOTAL Fund	PAYMENT				7,151.40	
		TOTAL BATCH PAYMENT				0.00	84,950.04	
		TOTAL DISTRICT PAYMENT				0.00	84,950.04	
		TOTAL FOR ALL DISTRICTS:				0.00	84,950.04	
Number of checks to be printed: 16, not counting voids due to stub overflows.								