

RIVER DELTA UNIFIED SCHOOL DISTRICT

Notice of a Regular Meeting of the Board of Trustees

By Order of the President of the Board of Trustees, this is a Call for the Regular Meeting of the Board of Trustees of the River Delta Unified School District to be held:

April 11, 2023 ♦ General Open Session 6:30pm
Bates Elementary School • Dr. Henry Go Auditorium, Courtland, CA
In Memory of Dr. Henry Go

A copy of the full agenda (with backup documents but without confidential closed session items) is available for public review at the District Office, 445 Montezuma St., Rio Vista, California, at least 72 hours prior to the announced meeting of the Board of Trustees or online at <http://riverdelta.org> under the heading: Board of Trustees

ADDRESSING THE BOARD: Anyone may address the Board regarding any subject that is within the Board's subject-matter jurisdiction [Government Code Section 54954.3 and Education Code Sections 35145.5 and 72121.5]. The Board of Trustees welcomes public participation, consistent with the Brown Act, on items that appear on the agenda and those items that are not appearing on the agenda. **If you wish to address the Board during the Public Comment section of the meeting or during the corresponding item section, you must complete and submit an electronic Public Comment Card or submit a paper Public Comment Card to the Executive Assistant or designee prior to the General Open Session of the meeting.** Individuals are not required to sign in, or otherwise disclose their name or other information as a condition to attend a meeting or address the Board. You will be called upon to speak during the Public Comment section or the specified agenda item you have selected. If you prefer not to provide your name, you will need to provide how you wish to be identified when called upon. If you are attending the School Board meeting via Zoom please make sure that the name on the Public Comment Card matches the name you enter when joining the Zoom Meeting. **However, understand the Board may not take action on any item which is not listed on this agenda** (except as authorized by Government Code Section 54954.2). (BB9323), The Board may ask clarifying questions related to the public comments made on items appearing on the agenda or the Board may refer such matter to the Superintendent or designee. (Education Code 35145.5, Government Code 54954.2). **Individual speakers shall be allowed three minutes to address the Board on any agenda item or non-agenda item. The Board shall limit the total time for public presentation and input on all items to a maximum of 20 minutes.** With Board consent, the Board President may increase or decrease the time allowed for public comment, depending on the topic and the number of persons wishing to be heard and the overall length of the agenda. The Board President may take a poll of speakers for or against a particular issue and may ask that additional persons speak only if they have something new to add. (BB 9323) Anyone may appear at the Board meeting to testify in support of, or in opposition to, any item on this agenda being presented to the Board for consideration. {If you wish to have an item placed on the agenda for discussion and/or action by the Board, you must notify the Board Secretary/Superintendent in writing no later than ten working days prior to a regularly scheduled Board meeting requesting permission. After the Superintendent's Cabinet has met, you will be notified of their decision.} **If you have a comment or complaint regarding a specific employee, please refrain from making a public comment and contact the employee's supervisor for resolution.**

Listen in English: Meeting ID: 944 4979 3850 Passcode: 961029

REGULAR MEETING AGENDA

1. Call the Open Session to Order (@ 4:30 p.m.)
2. Roll Call
3. Review Closed Session Agenda (see attached agenda)
 - 3.1 Announce Closed Session Agenda
 - 3.2 Public Comment on Closed Session Agenda Items Only
4. Approve Closed Session Agenda and Adjourn to the **Closed Session (@4:35 p.m.)**
Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____ Time: _____
5. Reconvene to Open Session (@ approx. 6:30 p.m.) Time: _____
 - 5.1 Retake Roll Call
Member Stone ____; Member Jelly ____; Member Riley ____; Member Casillas ____;
Member Apel ____; Member Mahoney ____; Member Lamera ____
 - 5.2 Pledge of Allegiance
6. Report of Action taken, if any, during the Closed Session (Government Code Section 54957.1) –
Board President Lamera

7. Review and Approve the **Open Session Agenda**

Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____

8. **Public Comment: Individual speakers who have submitted a Comment Card shall be allowed three minutes to address the Board on any non-agendized item. The Board shall limit the total time for public presentation and input on all items to a maximum of 20 minutes.** The Board will follow the process for Public Comments listed above.

Special Presentations, Reports, Information

- 9.1 Special Presentations
 - 9.1.1 A Representative from Crowe LLP to present River Delta Unified School District's 2021-2022 Audit Reports
- 9.2 Board Member(s) and Superintendent Report(s) and/or Presentation(s) –
 - 9.2.1 Board Members' report(s)
 - 9.2.2 Committee report(s)
 - 9.2.2.1 City of Rio Vista 2 X 2 report(s)
 - 9.2.2.2 Facilities Steering Committee report(s)
 - 9.2.2.3 Diversity, Equity and Inclusion Ad-Hoc Planning Committee report(s)
 - 9.2.3 Superintendent Wright's report(s)
- 9.3 Business Services' Reports and/or Presentations on: Routine Restricted Maintenance; Deferred Maintenance; Maintenance and Operations; Transportation Department; Food Services Department; District Technology; and District Budget – Tammy Busch, Asst. Superintendent of Business Services; Ken Gaston, Directors of MOT
 - 9.3.1 ADA/Enrollment Report – Tammy Busch, Asst. Superintendent of Business Services
 - 9.3.2 Monthly Financial Report – Tammy Busch, Asst. Superintendent of Business Services
 - 9.3.3 Maintenance, Operations & Transportation Update, Ken Gaston, Director of MOT
- 9.4 Education Services' Reports and/or Presentation(s) - Nancy Vielhauer, Asst. Superintendent of Educational Services and Tracy Barbieri, Director of Special Education
 - 9.4.1 Educational Services Update – Nancy Vielhauer, Asst. Superintendent of Educational Services
 - 9.4.1.1 Williams Settlement Public Notification regarding sufficiency of teachers, facilities, and textbook and instructional materials, quarterly report (Third Quarter Jan.-Mar.); – Nancy Vielhauer, Asst. Superintendent of Educational Services
- 9.5 River Delta Unified Teacher's Association (RDUTA) Update – Chris Smith, RDUTA President
- 9.6 California State Employees Association (CSEA) Chapter #319 Update – Patty DuBois, Interim CSEA President

10. **Consent Calendar**

- 10.1 Approve Board Minutes
 - Regular Meeting of the Board, March 14, 2023
- 10.2 Receive and Approve Monthly Personnel Reports
 - As of April 11, 2023
- 10.3 District's Monthly Expenditure Report
 - March 2023
- 10.4 Request to Approve the Contract with Associated Valuation Services, Inc. (AVS) to Provide an Onsite Inventory List to Update the Original Inventory List of Fixed Assets for All District Locations, at a cost not to exceed \$20,000 – General Funds – Tammy Busch, Asst. Superintendent of Business Services
- 10.5 Request to Approve the Agreement with DoLightful, Inc. ("Kango") to provide Transportation Services for the 2022-2023 School Year, at a cost not to exceed \$30,000 – Special Education Funds – Tracy Barbieri, Director of Special Education
- 10.6 Request to Approve the Revisions to Appendix A-Designated Positions of the Conflict-of-Interest Code for River Delta Unified School District – Katherine Wright, Superintendent
- 10.7 Request to Approve the Independent Contract for Services with Jibber Jabber Speech, LLC to Provide Virtual Speech-Language Therapy Services for the 2022-2023 School Year, at a cost not to exceed \$5,000 – Special Education Funds – Tracy Barbieri, Director of Special Education

Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____

Action Items -- Individual speakers who have submitted a Comment Card shall be allowed three minutes to address the Board on any agenda item. The Board shall limit the *total time* for public presentation and input on *all items* to a maximum of 20 minutes including the Public Comments made previously in this meeting. The Board will follow the process for Public Comments listed above.

11. During Closed Session the Board Reviewed Student Expulsion Case #2223-222-004. The Board's Decision is as Follows – Board President Lamera
Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____
12. During Closed Session the Board Reviewed the Stipulated Student Expulsion Case #2223-222-005. The Board's Decision is as Follows – Board President Lamera
Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____
13. During Closed Session the Board Reviewed Stipulated Student Expulsion Case #2223-321-006. The Board's Decision is as Follows – Board President Lamera
Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____
14. Request to Accept and Approve the Audit Report of Crowe LLP, Independent Auditor, for Fiscal Year 2021-2022 – Tammy Busch, Asst. Superintendent of Business Services
Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____
15. Request to Accept and Approve the Audit Report of Crowe LLP, Independent Auditor, for General Obligation Bonds, Measure J and Measure K for Fiscal Year 2021-2022 – Tammy Busch, Asst. Superintendent of Business Services
Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____
16. Request to Approve the Agreement with Crowe LLP to Provide the Audit and Financial Statements for the River Delta Unified School District's Annual Audit for FY 2022-2023 - Tammy Busch, Asst. Superintendent of Business Services
Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____
17. Request to Approve Agreement with Crowe LLP to Provide the Audit and Financial Statements for Measure J and K General Obligation Bonds for FY 2022-2023 - Tammy Busch, Asst. Superintendent of Business Services
Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____
18. Request to Approve the Site Ground Lease Agreement and the Charter Facilities Agreement By and Between River Delta Unified School District and Delta Elementary Charter School for 2022-2023, 2023-2024, 2024-2025, 2025-2026 and 2026-2027 – Tammy Busch, Asst. Superintendent of Business Services
Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____
19. Request to Approve the Consulting Services Agreement with SCI Consulting Group to Provide Oversight and Assist the District in Negotiations with Land Developers, at a Cost Not to Exceed \$25,000, Developer Fee Funds – Katherine Wright, Superintendent
Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____
20. Request to Approve the Purchase of a Used 2019 Ford Transit 10-Passenger Van to Replacing a High Mileage 7-Passenger Van, at a cost of \$39,998.78, Transportation Funds – Ken Gaston, Director of MOT
Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____
21. Request to Approve the Elementary and Secondary School Emergency Relief (ESSER III) Revised Expenditure Plan - Tammy Busch, Asst. Superintendent of Business Services
Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____
22. Request to Approve the SFID#2 Second Round of Additional Project Lists, Projects to be Paid from Corresponding Bond Funds (Measure K) – Katherine Wright, Superintendent and Tammy Busch, Asst. Superintendent of Business Services
Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____
23. Request to Approve the Rio Vista High School Gym and Locker Room Modernization Consultant Contracts with HKIT Architects and RGM Kramer, Inc., Project Program and Master Budget - Tammy Busch, Asst. Superintendent of Business Services
Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____
24. Request to Approve the Consultant Proposals and Preliminary Master Budget for HVAC Replacement at Isleton Elementary, D.H. White Elementary, Rio Vista High and Clarksburg Middle Schools – Tammy Busch, Asst. Superintendent of Business Services
Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____

25. Request to Approve Resolution #845 Directing the Execution of and Authorizing the Recording of a Termination Agreement Including a Certificate of Acceptance – Tammy Busch, Asst. Superintendent of Business Services

Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____

26. Re-Adjourn to continue Closed Session, if needed

27. Report of Action taken, if any, during continued Closed Session (Government Code Section 54957.1) - Board President Lamera

28. Adjournment – In memory of Dr. Henry Go

Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____ Abstentions: _____ Time: _____

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Americans with Disabilities Act Compliance: Any and all requests for "...any disability-related modification or accommodation, including auxiliary aids or services..." needed to access our agendas or to participate in the public meetings, must be received in writing by the Superintendent's Office at 445 Montezuma Street, Rio Vista, CA 94571 at least annually before July 1 of each year -- or at least 5 calendar days prior to the individual meeting in question. All inquiries may be directed to the Superintendent's Office c/o Jennifer Gaston at (707) 374-1711.

AFFIDAVIT OF NOTICING AND POSTING:

I, Jennifer Gaston, Executive Assistant to the Board of Trustees, declare that a copy of this Regular Meeting Agenda/Notice was posted in the bulletin board in front of the District Office and that the Board of Trustees Members, District administrative offices and schools, the community libraries were provided notice or caused to be provided notice via fax, e-mail and/or hand delivery on Friday, April 7, 2023, by or before 5:30 p.m.

By: Jennifer Gaston, Executive Assistant, to the Superintendent.

ATTACHMENT

RIVER DELTA UNIFIED SCHOOL DISTRICT

Notice of a Regular Meeting of the Board of Trustees

By Order of the President of the Board of Trustees, this is a Call for the Regular Meeting of the Board of Trustees of the River Delta Unified School District to be held:

April 11, 2023 ♦ CLOSED SESSION Bates Elementary School • 180 Primasing, Courtland, CA

As provided by Government Code Section 54957, the Board is requested to meet in closed session for consideration of **personnel appointment, employment, discipline, complaint, evaluation or dismissal** [Government Code Section 54957], **possible or pending litigation** [Government Code 54956.9(a)(b)(c)], **student discipline** [Education Code Sections 49070 (c) and 76232 (c)], **employee/employer negotiations** [Government Code Section 3549.1 and 54957.6], **or real property transactions** [Government Code Section 54956.8].

A Closed Session will be held beginning at 4:35 p.m. on April 11, 2023, at the Bates Elementary School, Courtland, California (which is prior to the full Open Session). Any formal action taken by the Board will be reported in the Open Session of this regular meeting of the Board of Trustees [Government Code Section 54957.1]. As needed, this Closed Session may be reconvened following the full Open Session. Any formal action taken by the Board will be reported in Open Session prior to adjournment.

4. CLOSED SESSION

4.1 **Student Discipline** [Education Code Sections 49070 (c) and 76232 (c)].

- 4.1.1 Student Case Number 2223-222-004
- 4.1.2 Student Case Number 2223-222-005
- 4.1.3 Student Case Number 2223-321-006

4.2 **Possible or Pending Litigation** [Government Code 54956.9(a)(b)(c)]

Following Conference with Legal Counsel (Parker & Covert, LLC; Edwards, Stevens & Tucker LLP; Burke, Williams & Sorensen, LLP) – Pending or Anticipated Litigation/Potential Case(s) Update(s)

4.2.1 Name(s) unspecified as disclosure would jeopardize the service of process and/or existing/possible settlement negotiations

- 4.2.1.1 Development Discussion with Counsel (Parker & Covert, LLC) and SCI Consulting Group, the River Delta Unified School District's Lead Negotiator for Land Developments

4.3 **Personnel Evaluation, Searches, Appointment, Employment, Complaint, Discipline, Dismissal, Non-reelects and Releases** [Government Code Section 54957]

Following Conference with Legal Counsel (Edwards, Stevens & Tucker LLP)

Public Employee(s) Evaluation:

- 4.3.1 Superintendent
- 4.3.2 Certificated
- 4.3.3 Classified
- 4.3.4 Public Employee(s) Searches, Appointment, Employment conditions
- 4.3.5 Complaint, Discipline, Dismissal, Non-reelects, & Releases
- 4.3.6 Employee/Employer Negotiations [Government Code Section 3549.1 and 54957.6] Following negotiation meetings any/all units.
 - 4.3.6.1 RDUTA
 - 4.3.6.2 CSEA

5. Adjourn to Open Session (@6:30 p.m.) Any formal action taken by the Board in the above items will be reported in Open Session of this regular meeting of the Board of Trustees [Government Code Section 54957.1]. The meeting may be reconvened as needed (i.e. following the end of Open Session).

Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____ Time: _____

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**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: See items 14 & 15

From: Tammy Busch, Asst. Supt. of Business

Item Number: 9.1.1

Type of item: (Action, Consent Action or Information Only): Information Only

SUBJECT:

Presentation of the 2021-22 Financial Audit provided by a representative of Crowe LLP, Independent Auditor, for Fiscal Year 2021-22 Financial Records.

BACKGROUND:

Each school district within California must arrange an annual audit of its financial records by an independent certified public accountant. The District has contracted with Crowe LLP to perform the audit for fiscal year ending June 30, 2022.

STATUS:

Each year the District's independent certified public accountant provides the Board of Trustees a presentation providing a snapshot of the District's financial well-being.

PRESENTER:

Representative from Crowe LLP

OTHER PEOPLE WHO MIGHT BE PRESENT:

N/A

COST AND FUNDING SOURCES:

N/A

RECOMMENDATION:

That the Board receives the presentation of the District's Financial Records Audit Report as presented for fiscal year 2021-22.

Time allocated: 15 minutes

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: X

From: Tammy Busch, Asst. Superintendent of Business Services Item Number: 9.3.1

Type of item: (Action, Consent Action or Information Only): Information Only

SUBJECT: Monthly Enrollment and ADA Report (**MARCH MONTH 8**)

BACKGROUND:

Each month district staff compiles attendance and enrollment data for all school sites. The attached summary shows enrollment and ADA for 2021-2022 compared to current year 2022-2023.

STATUS:

District-wide enrollment **decreased by 68** students compared to the same month of school year 2021-22, decreasing from 1,824 to 1,756 (does not include Adult Ed).

District-wide enrollment **decreased by 6 students** compared to **last revised month from 1,762 to 1,756**. (Does not include Adult Ed)

District-wide attendance **decreased by 73 ADA** compared to the same month of school year, 2021-22, decreasing from 1,680 to 1,607 (does not include Adult Ed).

District-wide attendance **increased by 1 ADA** compared to **last revised month, from 1,606 to 1,607**. (Does not include Adult Ed)

PRESENTER:

Tammy Busch, Asst. Superintendent of Business Services

OTHER PEOPLE WHO MIGHT BE PRESENT:

COST AND FUNDING SOURCES:

RECOMMENDATION:

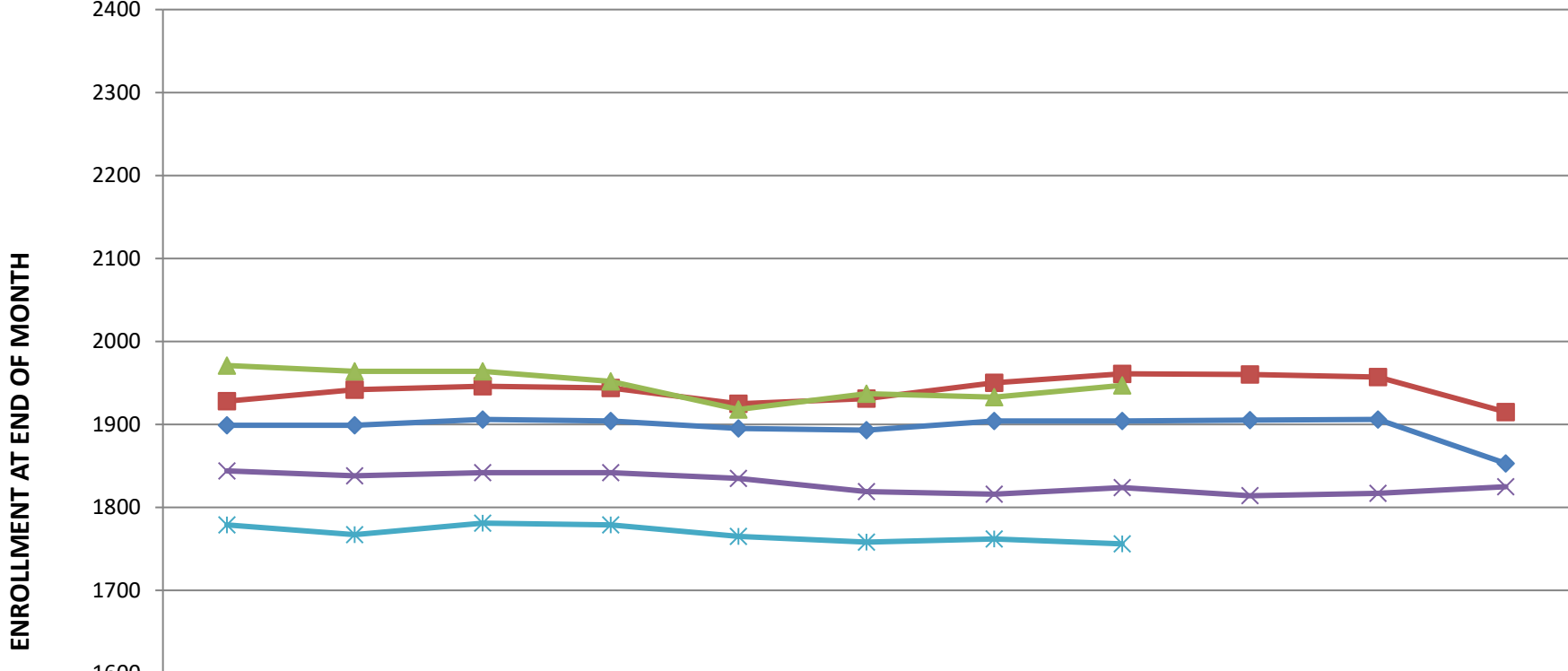
That the Board receives the information presented

Time allocated: 3 minutes

SITE		AUG	AUG	% of ADA		SEPT	SEPT	Incr/Decr	% of ADA	OCT	OCT	Incr/Decr	% of ADA	NOV	NOV	Incr/Decr	% of ADA	DEC	DEC	Incr/Decr	% of ADA	JAN	JAN	Incr/Decr	% of ADA
		21-22	22-23			21-22	22-23	From Pr Month		21-22	22-23	From Pr Month		21-22	22-23	From Pr Month		21-22	22-23	From Pr Month		21-22	22-23	From Pr Month	
BATES	ENR	89	83	94.0%		90	83	0	95.2%	90	83	0	95.2%	88	82	-1	92.7%	85	74	-8	105.4%	88	82	8	93.9%
	ADA	85	78			84	79	82		79	83	76		82	78	83		76							
CLARKSBURG (7th & 8th Gr)	ENR	149	138	89.1%		149	137	-1	94.2%	147	136	-1	95.6%	148	138	2	86.2%	145	137	-1	93.4%	145	137	0	91.2%
	ADA	139	123			142	129	138		130	140	119		139	128	140		119							
ISLETON	ENR	158	174	92.5%		155	178	4	93.3%	158	176	-2	93.8%	157	177	1	91.0%	152	177	0	86.4%	150	175	-2	91.4%
	ADA	141	161			149	166	139		165	147	161		147	153	147		161							
RIVERVIEW	ENR	192	168	90.5%		187	165	-3	92.1%	185	165	0	91.5%	188	164	-1	91.5%	174	163	-1	87.7%	184	163	0	92.0%
	ADA	169	152			172	152	168		151	170	150		168	143	168		143							
WALNUT GROVE	ENR	167	156	88.5%		167	136	-20	105.9%	168	153	17	94.1%	167	153	0	87.6%	161	155	2	76.8%	170	157	2	85.4%
	ADA	149	138			153	144	150		144	152	134		150	119	150		119							
D.H. WHITE	ENR	390	394	89.6%		383	398	4	90.7%	383	403	5	89.6%	382	400	-3	86.8%	351	394	-6	88.3%	385	406	12	92.1%
	ADA	342	353			352	361	341		361	340	347		340	348	340		347							
ELEMENTARY SUB TOTAL	ENR	1,145	1,113			1,131	1,097	-16		1,131	1,116	19		1,130	1,114	-2		1,068	1,100	-14		1,122	1,120	20	
	ADA	1,025	1,005			1,052	1,031			1,018	1,030			1,032	987			1,028	969			934	1,020		
CLARKSBURG (9th Grade)	ENR	76	62	93.5%		76	64	2	93.8%	77	63	-1	95.2%	78	64	1	85.9%	77	64	0	93.8%	77	62	-2	93.5%
	ADA	73	58			72	60	70		60	72	55		73	60	73		60							
DELTA HIGH	ENR	217	211	87.7%		215	206	-5	93.7%	213	204	-2	94.1%	215	204	0	89.7%	206	204	0	93.6%	205	196	-8	96.9%
	ADA	205	185			203	193	196		192	201	183		197	191	197		191							
RIO VISTA HIGH	ENR	380	367	91.3%		378	367	0	89.1%	379	365	-2	89.9%	378	362	-3	88.1%	362	363	1	86.0%	371	352	-11	90.3%
	ADA	345	335			344	327	340		328	342	319		342	312	342		312							
HIGH SCHOOL SUB TOTAL	ENR	673	640			669	637	-3		669	632	-5		671	630	-2		645	631	1		653	610	-21	
	ADA	623	578			619	580			606	580			615	557			612	563			520	566		
Mokelumne High (Continuation)	ENR	4	1			4	4	3		4	4	0		4	4	0		3	3	-1		3	2	-1	
	ADA	2	0			2	41	1		2	2	1		1	1	1									
River Delta High/Elem (Alternative)	ENR	22	25			34	29	4		38	29	0		37	31	2		29	31	0		31	26	-5	
	ADA	11	22			19	25	23		26	27	26		29	27	29		27							
Community Day	ENR	0	0			0	0	0		0	0	0		0	0	0		0	0	0		0	0	0	
	ADA	0	0			0	0	0		0	0	0		0	0	0									
TOTAL K-12 LCFF Funded	ENR	1,844	1,779			1,838	1,767	-12		1,842	1,781	14		1,842	1,779	-2		1,745	1,765	-14		1,809	1,758	-7	
	ADA	1,661	1,605			1,692	1,677			1,648	1,638			1,676	1,571		88.3%	1,670	1,560		88.4%	1,480	1,610		
Wind River- Adult Ed	ENR	0	8			0		-8		0	9	9		6	10	1		6	10	0		11	10	0	
TOTAL DISTRICT	ENR	1,844	1,787			1,838	1,767	-20		1,842	1,790	23		1,848	1,789	-1		1,751	1,775	-14		1,820	1,768	-7	

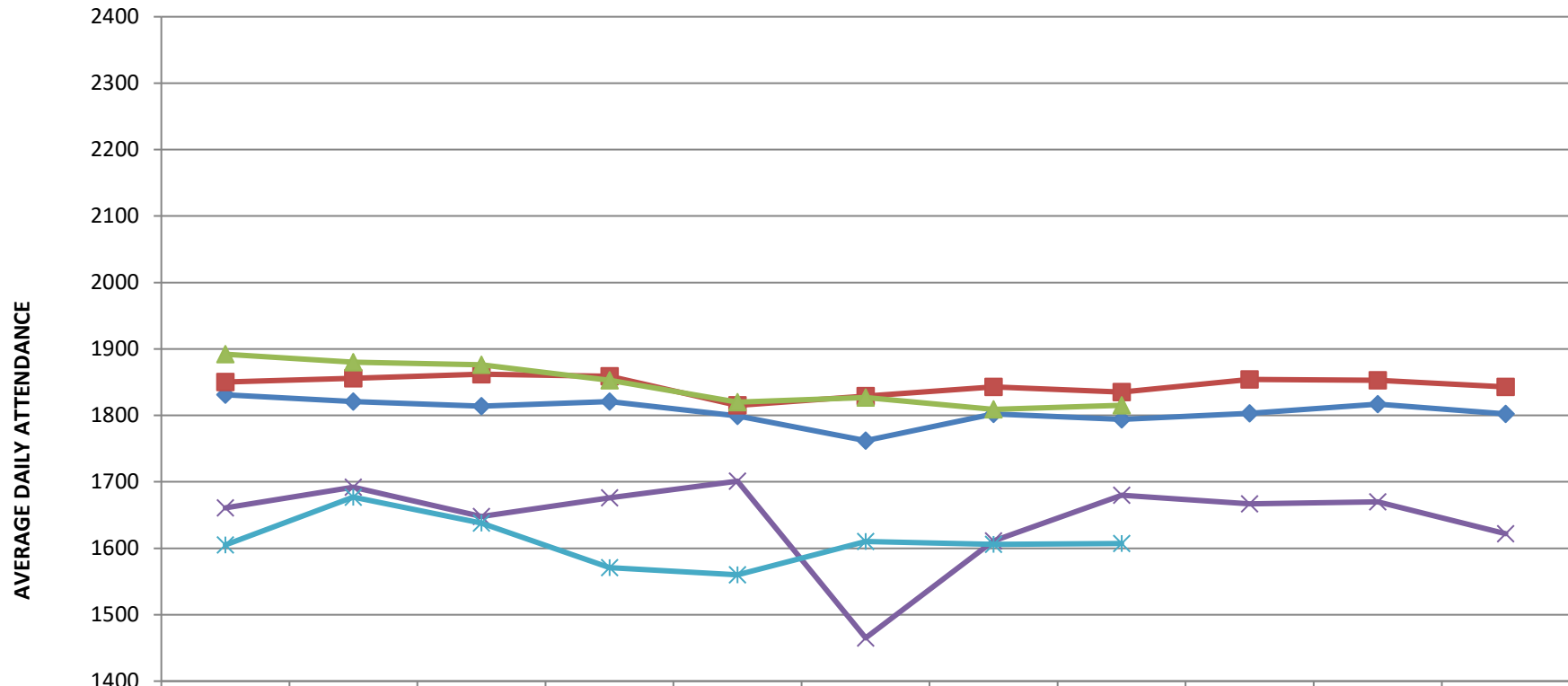
SITE		FEB	FEB	Incr/Decr	% of ADA	MAR	MAR	Incr/Decr	% of ADA
		21-22	22-23	From Pr Month		21-22	22-23	From Pr Month	
BATES	ENR	89	81	-1	96.3%	89	82	1	95.1%
	ADA	80	78			85	78		
CLARKSBURG (7th & 8th Gr)	ENR	144	137	0	94.2%	145	136	-1	93.4%
	ADA	133	129			137	127		
ISLETON	ENR	156	181	6	92.3%	156	183	2	90.7%
	ADA	143	167			144	166		
RIVERVIEW	ENR	181	163	0	89.0%	185	162	-1	90.7%
	ADA	155	145			166	147		
WALNUT GROVE	ENR	172	155	-2	92.3%	176	155	0	89.7%
	ADA	157	143			162	139		
D.H. WHITE	ENR	384	402	-4	90.0%	386	403	1	90.3%
	ADA	334	362			355	364		
ELEMENTARY	ENR	1,126	1,119	-1		1,137	1,121	2	
SUB TOTAL	ADA	1,002	1,024			1,049	1,021		
CLARKSBURG (9th Grade)	ENR	78	64	2	93.8%	76	64	0	95.3%
	ADA	71	60			73	61		
DELTA HIGH	ENR	203	194	-2	95.4%	202	193	-1	93.3%
	ADA	184	185			186	180		
RIO VISTA HIGH	ENR	371	346	-6	88.7%	373	345	-1	89.9%
	ADA	322	307			342	310		
HIGH SCHOOL	ENR	652	604	-6		651	602	-2	
SUB TOTAL	ADA	577	552			601	551		
Mokelumne High (Continuation)	ENR	3	8	6		4	4	-4	
	ADA	1	3			1	5		
River Delta High/Elem (Alternative)	ENR	35	31	5		32	29	-2	
	ADA	31	27			29	30		
Community Day	ENR	0	0	0		0	0	0	
	ADA	0	0			0	0		
TOTAL K-12	ENR	1,816	1,762	4		1,824	1,756	-6	
LCFF Funded	ADA	1,611	1,606			1,680	1,607		
Wind River- Adult Ed	ENR	11	11	1		11	15	4	
TOTAL DISTRICT	ENR	1,827	1,773	5		1,835	1,771	-2	

ENROLLMENT



	1	2	3	4	5	6	7	8	9	10	11
◆ 17/18	1899	1899	1906	1904	1895	1893	1904	1904	1905	1906	1853
■ 18/19	1928	1942	1946	1944	1925	1931	1950	1961	1960	1957	1915
▲ 19/20	1971	1964	1964	1952	1918	1937	1933	1947			
× 21/22	1844	1838	1842	1842	1835	1819	1816	1824	1814	1817	1825
* 22/23	1779	1767	1781	1779	1765	1758	1762	1756			

ACTUAL ATTENDANCE



	1	2	3	4	5	6	7	8	9	10	11
◆ 17/18	1831	1821	1814	1821	1799	1762	1802	1794	1803	1817	1802
■ 18/19	1850	1856	1862	1859	1815	1829	1843	1835	1854	1853	1843
▲ 19/20	1892	1880	1876	1853	1820	1827	1809	1815			
× 21/22	1661	1692	1648	1676	1701	1465	1611	1680	1667	1670	1622
* 22/23	1605	1677	1638	1571	1560	1610	1606	1607			

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 9457-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: X

From: Tammy Busch, Asst. Superintendent of Business Services Item Number: 9.3.2

Type of item: (Action, Consent Action or Information Only): Information Only

SUBJECT:

Monthly Financial Report

BACKGROUND:

Each month the Chief Business Officer prepares a monthly financial summary report, showing both budgeted and actual revenues and expenditures for each district fund for the prior month. The report includes: the percentage of the districts ending fund from the prior month, the percentage of the districts ending fund balance (reserves) at the end of the reported month.

This report does not include any encumbered expenditures.

STATUS:

PRESENTER:

Tammy Busch, Asst. Superintendent of Business Services

OTHER PEOPLE WHO MIGHT BE PRESENT:

COST AND FUNDING SOURCES: NOT APPLICABLE

RECOMMENDATION:

That the Board receives the Monthly Financial report as submitted

Time allocated: 2 minutes

River Delta Unified School District
 2022-23 Working Budget vs. Actuals Report
 January 31, 2023

Working Budget					Actuals thru: 1/31/2023					
	Beginning Balance (A)	Net Income/ Contributions in (B)	Expense/ Contributions out (C)	Ending Balance (D)	YTD Income (E)	YTD Paid to Delta Charter (F)	YTD Net Revenue (G)	Percentage Received (H)	YTD Expense (I)	Percentage Spent (J)
					(G/B=H)				(I/C=J)	
General Fund: (01)										
Unrestricted	9,885,412	20,434,420	18,827,912	11,491,920	16,254,627	1,453,922	14,800,705	72.43%	14,248,852	75.68%
Restricted	2,061,898	16,377,863	11,883,518	6,556,243	5,111,135		5,111,135	31.21%	6,758,913	56.88%
Combined	11,947,310	36,812,283	30,711,430	18,048,163	21,365,762	1,453,922	21,365,762	58.04%	21,007,765	68.40%
Other Funds										
Adult Ed. (11)	87,922	99,030	139,072	47,880	72,607		72,607	73.32%	63,669	45.78%
Child Development (12)	762	488,778	299,189	190,351	237,530		237,530	48.60%	211,506	70.69%
Cafeteria (13)	331,185	1,026,718	1,049,658	308,245	678,182		678,182	66.05%	836,252	79.67%
Sp. Res-Other than Cap. Outlay (17)	40,753	400	-	41,153	207		207	51.75%	-	0.00%
Bond Fund (21)	118,289	34,656	-	152,945	20,724		20,724	59.80%	-	0.00%
Bond Fund- Measure J (22)	14,826,026		1,333,829	13,492,197	700,000		700,000	0.00%	490,872	0.00%
Bond Fund - Measure K (23)	4,641,494		874,693	3,766,801	450,000		450,000	0.00%	760,013	0.00%
Developer Fees (25)	1,114,452	1,753,563	704,336	2,163,679	593,483		593,483	33.84%	627,009	89.02%
County School Facilities (35)	3,398	30	-	3,428	23		23	76.67%	-	0.00%
Capital Projects (49)	418,611	149,425	6,100	561,936	326,620		326,620	218.58%	5,805	0.00%

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 9457-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: X

From: Ken Gaston, Director of MOT

Item Number: 9.3.3

Type of item: (Action, Consent Action or Information Only): Information Only

SUBJECT:

Monthly MOT Information Report

BACKGROUND:

To provide a monthly update on the activities of the Maintenance, Operations & Transportation Departments. The only projects included in this report are those over \$100.

STATUS:

See attached monthly report for the period of March 2023.

PRESENTER:

Ken Gaston

OTHER PEOPLE WHO MIGHT BE PRESENT:

COST AND FUNDING SOURCES:

RECOMMENDATION:

That the Board receives this information

Time allocated: 5 minutes

Maintenance, Operations & Transportation
Monthly Report for Board Meeting
April 11, 2023

Routine maintenance, repairs and custodial duties at all school sites and district office were completed. Other non-routine projects have been captured below.

Maintenance & Operations:

- **Bates Elementary**
 - Installed “L” brackets to mount four speakers in the gym. - \$110
 - Filled in cracks in the blacktop with cold patch asphalt. - \$137

- **Delta High School**
 - Cleaned heater igniter in room 115 in science building. - \$110
 - Replaced sensor faucet with a push button style and unplugged all other faucets in the science building restroom. - \$445
 - Weld broken handrail back together outside of the art room. - \$110
 - Replaced broken north facing window by the outside eating area. - \$220

- **D. H. White Elementary**
 - Replaced water fountain pump in main building. - \$135

- **District Office**
 - Installed 5 window blinds at the portable building. - \$437

- **Isleton Elementary School**
 - Changed out several ballast and light bulbs in the gym. - \$1,310

- **Rio Vista High School**
 - Replaced 2 blown fuses and capacitor for table saw in woodshop. - \$215
 - Reset HVAC system in culinary arts classroom, heater working again. - \$110
 - Replaced flush, seals, choker valve and main house valve for urinal in boy’s bathroom. - \$405

- **Riverview Middle School**
 - Replaced broken board on the wooden bench outside the custodial closet. - \$160
 - Replaced broken parts on the drinking fountain upstairs. - \$315
 - Bay City Boiler replaced boiler’s bad valve for classroom & media center. - \$3,750

- **Walnut Grove Elementary School**
 - Applied roof patch to seal leak & replaced ceiling tile in the old library. - \$367
 - Fixed rollers on the sliding chalkboard located in the stage. - \$179
 - Sealed leak on roof top in room 10. - \$147
 - Removed A/C unit and boarded up window in Head Start’s office. - \$247
 - Replaced door stopper on the back door of room 7. - \$126

- **Transportation Dept.**
 - Weeded around fence & office, mowed up hill and used blower to clean up sidewalk. - \$100

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: X

From: Nancy Vielhauer, Asst. Superintendent of Educational Services Item Number: 9.4.1.1

Type of item: (Action, Consent Action or Information Only): Information Only

SUBJECT:

Williams Settlement Public Notification Regarding Sufficiency of Teachers, Facilities, and Textbook and Instructional Materials – Third Quarter 2023 (January-March)

BACKGROUND:

The Williams Settlement requires that all students have qualified teachers, appropriate instructional materials and that their schools be clean and safe. The settlement holds schools accountable for delivering these fundamental elements. Education Code 35186 BP 13124 also requires the district provide quarterly reports regarding Williams Settlement compliance.

STATUS:

The District has received no complaints this quarter.

PRESENTER:

Nancy Vielhauer, Assistant Superintendent of Educational Services

OTHER PEOPLE WHO MIGHT BE PRESENT:

COST AND FUNDING SOURCES:

No cost to the district.

RECOMMENDATION:

That the Board receives this item as fulfillment of Williams Settlement requirements.

Time allocated: 2 minutes

Quarterly District Report: *Williams* Uniform Complaint Process (UCP)

Properly submitting this form to SCOE serves as your district's *Williams* UCP Quarterly Complaint Report per *Education Code* § 35186(d). All fields are required.

SUBMITTER INFORMATION

Trisha Salomon	Secretary	707-374-1729
Name Person submitting form	Job Title	Phone Number Include area code
tsalomon@rdusd.org		
E-mail Address		

DISTRICT INFORMATION

River Delta U.S.D.	2023	Quarter 3 (Jan.–Mar.)
School District	Year Covered by This Report	Quarter Covered by This Report

COMPLAINTS

Sufficiency of Textbooks

Total Number of Textbook Complaints Enter 0 if none.	0
Number of Textbook Complaints <u>Resolved</u> Enter 0 if none.	0
Number of Textbook Complaints <u>Unresolved</u> Enter 0 if none.	0

Emergency School Facilities Issues

Total Number of Emergency Facilities Complaints Enter 0 if none.	0
Number of Emergency Facilities Complaints <u>Resolved</u> Enter 0 if none.	0
Number of Emergency Facilities Complaints <u>Unresolved</u> Enter 0 if none.	0

Vacancy or Misassignment of Teachers

Total Number of Vacancy/Misassignment Complaints Enter 0 if none.	0
Number of Vacancy/Misassignment Complaints <u>Resolved</u> Enter 0 if none.	0
Number of Vacancy/Misassignment Complaints <u>Unresolved</u> Enter 0 if none.	0

RESOLUTION OF COMPLAINTS

Briefly summarize the nature of complaints and how they were resolved.

Enter "N/A" if no complaints were received. If you need more space, enter "sent by e-mail" and send your summary to Shannon Hansen with your report.

N/A

REPORT INCLUDES ALL COMPLAINTS FOR THIS QUARTER

The number of UCP complaints (textbooks, facilities, and teachers categories) filed for the quarter being reported *MUST* be entered in this report. Please check the box below confirming this:



Includes All UCP Complaints

All UCP complaints for the indicated quarter are being reported—from my district office and all school sites in my district.

By submitting this form, you certify that the information is complete and accurate, and that you have verified the accuracy of the report information by contacting each school in your district. The report includes *ALL* UCP complaints in the above categories received at school sites in the district, plus the district office.

RETURN INSTRUCTIONS

After completing the form in its entirety, save the file and e-mail it to Erika Franzon at the Sacramento County Office of Education (SCOE): efranzon@scoe.net.

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 9457-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: X

From: Katherine Wright, Superintendent

Item Number: 10.1

Type of item: (Action, Consent Action or Information Only): Consent Action

SUBJECT:

Request to Approve the Minutes from the Regular meeting of the Board of Trustees held on March 14, 2023.

BACKGROUND:

Attached are the Minutes from the Regular meeting of the Board of Trustees held on March 14, 2023.

STATUS:

The Board is to review and approve.

PRESENTER:

Katherine Wright, Superintendent

OTHER PEOPLE WHO MIGHT BE PRESENT:

Jennifer Gaston, Recorder

COST AND FUNDING SOURCES:

None

RECOMMENDATION:

That the Board approves the Minutes as submitted.

Time allocated: 2 minutes

RIVER DELTA UNIFIED SCHOOL DISTRICT

MINUTES

REGULAR MEETING

March 14, 2023

1. **Call Open Session to Order** – Board President Lamera called the Open Session of the meeting of the Board of Trustees to order at 5:34 p.m. on March 14, 2023, at Walnut Grove Elementary School, Walnut Grove, California.
2. **Roll Call of Members:**
 - Marcial Lamera, President
 - Jennifer Stone, Vice President
 - Randall Jelly, Clerk (Absent)
 - Marilyn Riley, Member
 - Rafaela Casillas, Member
 - Wanda Apel, Member
 - Dan Mahoney, MemberAlso present: Katherine Wright, Superintendent
3. **Review, Approve the Closed Session Agenda**
 - 3.1 Board President Lamera announced items on the Closed Session Agenda
 - 3.2 Public Comment on Closed Session Agenda Items. – None to report
4. **Approve Closed Session and Adjourn to Closed Session**
 - 4.3 Board President Lamera asked for a motion to approve the Closed Session agenda and Adjourn the meeting to **Closed Session @ 5:37 pm**
Member Riley moved to approve, Member Stone seconded. Motion carried 6 (Ayes: Stone, Riley, Casillas, Apel, Mahoney, Lamera): 0 (Nays): 1 (Absent: Jelly)
5. **Open Session was reconvened at 6:49 pm**
 - 5.1 Roll was retaken. Member Jelly was absent, all other members were present.
Also present: Katherine Wright, Superintendent; Tammy Busch, Assistant Superintendent of Business Services; Nancy Vielhauer, Assistant Superintendent of Educational Services
 - 5.2 Pledge of Allegiance was led by Board President Lamera
6. **Report of Action taken, if any, during the Closed Session** (Government Code Section 54957.1)
Board President Lamera reported that the Board received information; no action taken during Closed Session. However, The Board will table Action Item #11 Student Expulsion Case #2223-222-002 to discuss further during Closed Session that will be held concluding the General Open Session. Board President Lamera stated that the Board would then reconvene to Open Session and vote on Action Item #11.
7. **Review and Approve the Open Session Agenda**

Board President Lamera asked for a motion to approve the Open Session Agenda

Member Stone moved to approve, Member Apel seconded. Motion carried 6 (Ayes: Stone, Riley, Casillas, Apel, Mahoney, Lamera): 0 (Nays): 1 (Absent: Jelly)
8. **Public Comment:**

Inés González, a parent of three students who attends schools in the District. Two that attend Delta High School and one that attends Bates Elementary School. She spoke of the progress of the students in the Spanish program at Bates Elementary School. As parents they are very proud that the children have the opportunity to speak Spanish, which is their home language. She stated that the parents feel a connection with the school when picking up their students and find it very valuable to be able to speak with them in Spanish. They have been able to have conversations that they have not had in the past. She stated that she comes representing a group of parents and they are very grateful for Bates Elementary School and invite all parents to come to the school.

Maribel Larios, a Delta High School student, mentioned that she has three siblings that attend Bates Elementary School and would like to talk about the Dual Immersion Program. She has the opinion that being bilingual is very beneficial and improves academic achievement with a bilingual education. She mentioned that being bilingual provides more job opportunities and it is an advantage. She wished that she had had a chance to participate in a Dual Immersion Program.

9. Special Presentations

9.1.1 Presentation from the California State Preschool – Suzanne Cline and Students. The presenters were unavailable to attend this evening's meeting and will present at a future time.

9.2 Board Member(s) and Superintendent Report(s) and/or Presentation(s) –

9.2.1 Board Members' report(s) – Board President Lamera reported that on February 25th that he, Superintendent Wright, Members Stone and Mahoney, as well as representatives from RGM Kramer, Inc. held a very productive Bond Presentation and Tour of Delta High and Clarksburg Middle Schools. He stated that they are eager to analyze the information received for future projects at these school sites.

President Lamera also reported that he attended the Delta High and Clarksburg Middle School's School Site Council meeting on February 28th. They discussed routine maintenance items that could be done around the campuses, as well as aligning the Site Plan for Student Achievement (SPSA) with the Local Control Accountability Plan (LCAP) goals.

Board President Lamera mentioned that on March 1st, he attended the Sacramento County Board of Supervisors meeting. He noted that it was interesting to see how other entities run their meetings. His attendance was primarily to celebrate the retirement of Bennett Lamera, Chief Financial Officer for Sacramento County.

Lastly, President Lamera announced that he wrote a letter in support of the Friends of Clarksburg regarding the North Park and Aquatic Center. He mentioned that this in response to Congressman Thompson's visit and his support for federal funding for the project.

9.2.2 Committee report(s)

9.2.2.1 City of Rio Vista 2 X 2 report(s) Member Mahoney reported that this was the first meeting that people outside of the normal attendees were present to provide input and voice their opinions, which he thought was great. Member Mahoney expressed his opinion that the City of Rio Vista is in need of additional athletic fields. He mentioned that it may be a possibility that the District and the City enter into a Joint Facility Use Agreement.

Superintendent Wright mentioned that at the 2 X 2 meeting they are continuing the discussion of a future water well site located at Rio Vista High School near the bus garage and what kind of partnership can be considered.

9.2.3 Superintendent Wright's report(s) Superintendent Wright reported that this month has been full of progressive planning for the end of year activities and for the upcoming school year.

Superintendent Wright mentioned that the River Delta Unified School District Negotiating Team met with the California School Employees Association labor partners to discuss several classified job descriptions which are in desperate need of revision; some job descriptions are over 30 years old.

Superintendent Wright said it was an honor to return as a student and staff alumni to D.H. White Elementary School to read to a 2nd grade class for Read Across America Day. She mentioned that the students were content, well-behaved and great listeners. She enjoyed every minute. She thanked them for the invitation to read to the students.

Superintendent Wright announced that she is a member of the Education Committee for Soroptimist International of Rio Vista. On Wednesdays, her committee, along with other dedicated members, hosted the Dream It Be It Conference for any female students at Rio Vista High School who signed up to attend. The conference focused on self-

reflection, future dreams, goals and careers. She wasn't able to attend the conference but, with the help of Mr. Wright they were able to get the audio equipment set up for them. The panel of alumni spoke to the 26 students who attended the conference.

Superintendent Wright reported that Codi Agan, Director of Personnel, has been doing an incredible job of designing our new recruitment website, Team Tailor. She encouraged everyone to take a look at what she's put together, mentioning that the link could be found on our District's website. The number of applicants for our open positions has increased by over 50% which is exciting and encouraging. She mentioned that Mrs. Agan has also scheduled a team of staff members to attend seven different recruitment fairs at colleges that prepare teacher preparation programs. Ms. Gornto and Mrs. Cronin attended the first fair at Sonoma State last Friday. She stated that they are hopeful that these and many other efforts will ensure that our current, and possibly future, vacancies will be filled.

9.2.3.1 Board of Trustees Retreat – Superintendent Wright mentioned that it is possible to post and hold a Board Retreat. She mentioned that some of the most impactful retreats focus on the role of a Board Member, what is in the jurisdiction of a Board Member, the Brown Act and the order of the meeting, how restrictive social media is for Board Members, how the District's budget works, such as, how do sites get their allocations, what funding sources come into the District. Superintendent asked for the Board's feedback and direction if they would like to begin planning a Board Retreat. All members in attendance were in favor of planning a Retreat.

9.3 Business Services' Reports and/or Presentations on: Routine Restricted Maintenance; Deferred Maintenance; Maintenance and Operations; Transportation Department; Food Services Department; District Technology; and District Budget – Tammy Busch, Asst. Superintendent of Business Services; Ken Gaston, Directors of MOT

Ms. Busch provided an update to the Board regarding Cal OES/FEMA and the storm damage the District received noting that they are moving rather quickly on storm damage claims. She also mentioned that Solano County is now being included in the counties that qualify for funding reimbursement. Ms. Busch stated that she will be attending each recovery interviewing meeting with all three counties individually.

Ms. Busch reported that the Future Chefs Competition has been put on hold, as only one recipe submission has been received.

Ms. Busch stated that the District is working on a proactive replacement plan for technology.

9.3.1 ADA/Enrollment Report – Tammy Busch, Asst. Superintendent of Business Services reported that the District's enrollment has decreased by 60 students compared to this month in the 2021-2022 school year. From last month the District's has seen an increase of seven students. The ADA compared to the same month in the 2021-2022 school year has seen a decrease of six and compared to last month a decrease of two.

9.4 Maintenance, Operations & Transportation Update, Ken Gaston, Director of MOT was not in attendance, his report is as submitted.

9.5 Education Services' Reports and/or Presentation(s) - Nancy Vielhauer, Asst. Superintendent of Educational Services and Tracy Barbieri, Director of Special Education

9.5.1 Educational Services Update – Nancy Vielhauer, Asst. Superintendent of Educational Services reported that the Educational Services Department has been working on several different projects. They have been planning for the Opening Day professional development opportunities for next school year. They are working with the TOSAs on programing for technology and for instructional practices. Ed. Services is working with the sites on their master schedules for next year in efforts to have them completed by the end of this school year. She has been collaborating with other contributors on the 2023-2024 LCAP. Her team has been working on the CTE agreements with local

college, as the current agreements need to be updated. The CTE programs have new equipment that require training. These trainings are currently being scheduled.

Member Apel inquired if Board members will be invited to the professional development event at the beginning of the new school year. Ms. Vielhauer confirmed that they are welcome.

9.5.1.1 Sacramento County Office of Education's FY 2022-2023 Second Quarterly Williams Review Report for River Delta Unified School District – Nancy Vielhauer, Asst. Superintendent of Educational Services explained the background of this report. She stated that Education Code section 1240 requires that County Offices of Education visit school districts that have been identified under the Williams Settlement criterion to determine if students have sufficient instructional materials, the facilities are in good repair, the School Accountability Report Cards (SARCs) are accurate, if there are any vacant positions or teacher misassignments and if the district received any uniform complaints.

SCOE provides its school districts with a quarterly report regarding the results of the school site visits and reviews for submission to the districts' governing board. Riverview Middle School is required to receive Williams visits and reviews.

Ms. Vielhauer reported that during the second quarter of Fiscal Year (FY) 2022-2023, the Sacramento County Office of Education (SCOE) did not conduct any site reviews of instructional materials, facilities or SARCs. SCOE reported there were two teacher misassignments, zero corrected teacher misassignments and two teacher vacancies. There were no complaints filed in the District under the Uniform Complaint Procedure during the second quarter of the 2022-2023 school year.

9.6 River Delta Unified Teacher's Association (RDUTA) Update – Chris Smith, RDUTA President, reported that he has received concerns from a few elementary school teachers. He stated that not being an elementary school teacher he will explain to the best of his knowledge. Mr. Smith noted that when entering grades at the end of the grading term it is a requirement to have taught benchmarks that are included in the particular term. If a teacher covered different material or different benchmarks during that term the grades could not be counted as it was not covered in the benchmarks assigned to that grading period.

Superintendent Wright gave background for how the grading was developed. She stated that the District has two different curriculum councils, an elementary and a secondary council. These curriculum councils recommended what benchmarks would be covered in each term. This process was created so each school site would be following the same benchmarks each term throughout each grade level in the District. For example: if a student moved from one school to another in the district, the student would not miss out on content taught while they attended another school. She stated that each grade level team met and determined what would be taught during each term.

Ms. Vielhauer mentioned that they are working with a few of the teachers and anticipates resolution as soon as tomorrow.

Mr. Mahoney congratulated Mr. Smith on his accomplishments with the Rio Vista High School Wrestling Team this year.

9.7 California State Employees Association (CSEA) Chapter #319 Update – Patty DuBois, Interim CSEA President, introduced herself to the Board of Trustees, stating that she has been with the District for 31 years and is now the D. H. White Elementary School Secretary. Mrs. DuBois is currently taking on the role of Interim CSEA President. Her update included that CSEA met with the District's negotiation team as Superintendent Wright spoke of earlier. She stated that it was a very productive day. Two of the job descriptions have been agreed upon and are going through the 610 process. They are moving forward with the job description of Secretary which many of these positions have completely different tasks and are completely different from each other. Mrs. DuBois also mentioned that other job descriptions will be reviewed for revision.

Mrs. DuBois stated that CSEA Chapter #319 has “Sunshined” their 2022-2023 negotiation proposals which you will see later in the agenda. She also mentioned that it is a pleasure to work with the negotiation team at the District Office.

Member Riley thanked Mrs. DuBois for her 31 years of service to the District.

9.8 Hold a Public Hearing to “Sunshine” California State Employees Association (CSEA) Delta Chapter #319 Negotiation Proposals to the River Delta Unified School District for 2022-2023 – Patty DuBois, Interim CSEA President and Katherine Wright, Superintendent

Open Public Hearing: 7:33 pm

Public Comments: Superintendent Wright spoke on behalf of herself and Mrs. DuBois to collaboratively announced that Article 11 - Leaves and Article 13 - Layoff and Reemployment are the proposed items from CSEA for negotiation for the 2022-2023 school year. Superintendent reminded the Board that in December the District “sunshined” Article 6 - Hours and Overtime, stating that these three articles that will be discussed during the upcoming negotiation sessions.

There were no other comments or concerns given during this Hearing.

Close Public Hearing: 7:35 pm

10. **Consent Calendar**

10.1 Approve Board Minutes

Regular Meeting of the Board, February 21, 2023

Special Meeting of the Board, March 2, 2023

10.2 Receive and Approve Monthly Personnel Reports

As of March 14, 2023

10.3 District’s Monthly Expenditure Report

February 2023

10.4 Request the Approve the Agreement with Jason Jedamski, Ignite2Unite to Facilitate a 6-hour Workshop with 100 Student Leaders Comprised of Approximately 25 Leaders from the Following Groups: Arts, Athletics, Activities and Academics at Rio Vista High School – Not to Exceed \$5,060, Site Funds – Victoria Turk, Principal

10.5 Request to Approve the Renewal Agreement with Frontline Education for Absence and Time Solution and Frontline Central Solution for the 2023-2024 School Year, Annual Cost of \$22,248.34 from General Funds - Tammy Busch, Asst. Superintendent of Business Services

10.5 Request to Approve the Spending Plan of the Arts, Music & Instructional Materials Block Grant For the 2022-2023 School Year – Nancy Vielhauer, Asst. Superintendent of Educational Services

10.7 Request to Approve Bates Elementary School Associate Student Body (ASB) Local Business Appeals for Donations Fundraiser for 6th Grade Student Participation Fees for Sly Park Science Camp Field Trip from April 10-14, 2023 - Dr. MJ Kiwan Gómez, Principal

10.8 Request to Approve the Agreement with Mark Schumacher to Provide Professional Development for the Teacher Pre-Service Day 2023-2024 School Year, Not to Exceed \$5,000, Supplemental Funds - Nancy Vielhauer, Asst. Superintendent of Ed. Services

10.9 Request to Approve the Overnight Travel for Delta High School Teachers, Charles Van Riper and Matthew Rooney, with 25 Delta High School Students to Attend the FFA Leadership Conference in Ontario, California on March 15-19, 2023, Ag Incentive Grant – Craig Cornelson, Principal

10.10 Donations to Receive and Acknowledge

Rio Vista High School – In Memory of Sal Nygard

Victoria Turk

Collin Turk

Cheryle Apple

Isleton Elementary School

Isleton PTA - \$4,075 Staff Appreciation

Isleton PTA - \$2000 Gaga Ball Pit for students

President Lamera acknowledged the donations and thanked them for their continued support.

Member Casillas moved to approve, Member Riley seconded. Motion carried 6 (Ayes: Stone, Riley, Casillas, Apel, Mahoney, Lamera): 0 (Nays): 1 (Absent: Jelly)

Action Items -- Individual speakers who have submitted a Comment Card shall be allowed three minutes to address the Board on any agenda item. The Board shall limit the *total time* for public presentation and input on *all items* to a maximum of 20 minutes including the Public Comments made previously in this meeting. The Board will follow the process for Public Comments listed above.

11. During Closed Session the Board Reviewed Student Expulsion Case #2223-222-002. The Board's Decision is as Follows – Board President Lamera reported that during Closed Session the Board reviewed expulsion documents and recommendation submitted by Site Administrator and the River Delta Unified School District Administrative Student Discipline Panel for Student Expulsion Case #2223-222-002. The Board's Decision is as Follows:

1. After careful consideration of the recommendations of the Administrative Student Discipline Panel, I motion that the student of expulsion case# 2223-222-002 be expelled from all schools within the River Delta Unified School District during the period of the expulsion from March 15, 2023 to December 15, 2023.
2. Student #2223-222-002 will be referred to a County School outside of the District.
3. The Board has reviewed the Rehabilitation Plan submitted. The Trustees would like to add the following items to the Rehabilitation Plan.
 - a. Student #2223-222-002 shall appear before the Board of Trustees during Closed Session at the June 13, 2023 meeting as well as the December 12, 2023 meeting. Student will provide a current clean drug test report to the Board at each meeting. If the Board deems substantial progress on their Rehab Plan, they will grant the opportunity to enroll in the District's Community Day School in August 2023 if staffing and programing permits.
 - b. If Student #2223-222-002 enrolls in the District's Community Day School, they will be granted access to that school site only and shall remain off all other River Delta Unified School District campus and facilities during the expulsion period.
 - c. If the Board grants permission for Student #2223-222-002 enrollment in the District's Community Day School and the parents enroll said student, they shall submit to random searches, including by not limited to: electronic devices District property or otherwise, their backpack, bag, any other belonging in their possession as well as their person. These searches shall remain in effect until the end of their expulsion period.
4. Pursuant to Education Code 48916, If the student in expulsion case #2223-222-002 complies with all of the terms and conditions set forth in approved Rehabilitation Plan, they shall be readmitted at the end of the expulsion period as a regular student of the District of residence with all rights and privileges allowed.
 - a. If they do not, as determined by the school principal, they will have to appear before an Administrative Student Discipline Panel Hearing to determine the possible options, up to and including an extension of the expulsion recommendation to be presented to the Board of Trustees. The rehabilitation has been approved with these additional points listed above.

Member Mahoney moved to approve, Member Apel seconded. Motion carried 6 (Ayes: Stone, Riley, Casillas, Apel, Mahoney, Lamera): 0 (Nays): 1 (Absent: Jelly)

12. Request to Approve the Second and Final Reading of the Updated or New Board Policies, Administrative Regulations and Exhibits Due to New Legislation, Mandated Language and/or Citation Revisions as of December 2022 - Katherine Wright, Superintendent

Member Mahoney moved to approve, Member Stone seconded. Motion carried 6 (Ayes: Stone, Riley, Casillas, Apel, Mahoney, Lamera): 0 (Nays): 1 (Absent: Jelly)

13. Request to Approve the Second Interim for FY 2022-2023 - Tammy Busch, Asst. Superintendent of Business Services

Member Stone moved to approve, Member Riley seconded. Motion carried 6 (Ayes: Stone, Riley, Casillas, Apel, Mahoney, Lamera): 0 (Nays): 1 (Absent: Jelly)

14. Request to Approve the Riverview Middle School Modernization. Consultant contracts with HKIT Architects and RGM Kramer, Inc., Project Program and Master Budget, Measure J not to exceed \$8,225,341 - Tammy Busch, Asst. Superintendent of Business Services
Member Mahoney moved to approve, Member Apel seconded. Motion carried 6 (Ayes: Stone, Riley, Casillas, Apel, Mahoney, Lamera): 0 (Nays): 1 (Absent: Jelly)
15. Request the Approval to Award a Contract for Roofing Replacement for Buildings A & B at D. H. White Elementary School to the Lowest, Responsible Bidder, Diablo Roofing, Inc., Measure J not to exceed \$403,850 - Tammy Busch, Asst. Superintendent of Business Services
Member Casillas moved to approve, Member Stone seconded. Motion carried 6 (Ayes: Stone, Riley, Casillas, Apel, Mahoney, Lamera): 0 (Nays): 1 (Absent: Jelly)
16. Request the Approval to Award a Contract for Roofing Replacement for Building D at Rio Vista High School to the Lowest, Responsible Bidder, Pac Shield Roof Services, Inc., Measure J not to exceed \$365,668 - Tammy Busch, Asst. Superintendent of Business Services
Member Casillas moved to approve, Member Apel seconded. Motion carried 6 (Ayes: Stone, Riley, Casillas, Apel, Mahoney, Lamera): 0 (Nays): 1 (Absent: Jelly)
17. Request the Approval to Award a Contract for Roofing Repairs at Delta High School Building A to the Lowest, Responsible Bidder, Clark Roofing, Inc., Measure K not to exceed \$260,000 - Tammy Busch, Asst. Superintendent of Business Services
Member Riley moved to approve, Member Casillas seconded. Motion carried 6 (Ayes: Stone, Riley, Casillas, Apel, Mahoney, Lamera): 0 (Nays): 1 (Absent: Jelly)
18. Request to Approve the Second and Final Reading of the Updated or New Board Policies, Administrative Regulations and Exhibits Due to New Legislation, Mandated Language, Citation Revisions and/or alignment of District procedures regarding Transportation BP3250 Transportation Fee (Delete), AR3541 Transportation and BP/AR 6158 Independent Study - Tammy Busch, Asst. Superintendent of Business Services
Member Stone moved to approve, Member Casillas seconded. Motion carried 6 (Ayes: Stone, Riley, Casillas, Apel, Mahoney, Lamera): 0 (Nays): 1 (Absent: Jelly)
19. Request to Approve the District's Transportation Plan for 2022-2024 School Years - Tammy Busch, Asst. Superintendent of Business Services
Member Casillas moved to approve, Member Apel seconded. Motion carried 6 (Ayes: Stone, Riley, Casillas, Apel, Mahoney, Lamera): 0 (Nays): 1 (Absent: Jelly)
20. Request to Approve Resolution #844 to Pay Absent Board Member Jennifer Stone Due to Family Illness or Injury from the February 21, 2023 Regular Meeting of the Board of Trustees – Katherine Wright, Superintendent
Member Mahoney moved to approve, Member Riley seconded. Motion carried 5 (Ayes: Riley, Casillas, Apel, Mahoney, Lamera): 0 (Nays): 1 (Absent: Jelly): 1 Abstention (Stone)
21. Request to Acknowledge the “Sunshined” California State Employees Association (CSEA) Delta Chapter #319 Negotiation Proposals to the River Delta Unified School District for 2022-2023 – Patty DuBois, Interim CSEA President and Katherine Wright, Superintendent
Member Riley moved to approve, Member Casillas seconded. Motion carried 6 (Ayes: Stone, Riley, Casillas, Apel, Mahoney, Lamera): 0 (Nays): 1 (Absent: Jelly)
22. Re-Adjourn to continue Closed Session, if needed – Board President Lamera reported that the Board would reconvene to Closed Session at 8:13pm
23. Report of Action taken, if any, during continued Closed Session (Government Code Section 54957.1) – Board President Lamera reconvened the Open Session at 9:32pm. He reported that no actions were taken during Closed Session.
24. Adjournment: There being no further business before the Board, Board President Lamera asked for a motion to adjourn.
Member Casillas moved to approve, Member Riley seconded. Motion carried 6 (Ayes: Stone, Riley, Casillas, Apel, Mahoney, Lamera): 0 (Nays): 1 (Absent: Jelly)

The meeting was adjourned at 9:33 pm
Submitted:

Approved:

Katherine Wright, Superintendent and
Secretary to the Board of Trustees

By: Jennifer Gaston, Recorder
End

Randall Jelly, Clerk, Board of Trustees

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 9457-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: X

From: Codi Agan, Director of Personnel

Item Number: 10.2

Type of item: (Action, Consent Action or Information Only): Consent Action

SUBJECT:

Request to Approve the Monthly Personnel Transaction Report

BACKGROUND:

STATUS:

PRESENTER:

Katherine Wright, Superintendent

OTHER PEOPLE WHO MIGHT BE PRESENT:

Staff

COST AND FUNDING SOURCES:

RECOMMENDATION:

That the Board approves the Monthly Personnel Transaction Report as submitted

Time allocated: 2 minutes

RIVER DELTA UNIFIED SCHOOL DISTRICT
PERSONNEL TRANSACTION AND REPORT
DATE: April 11, 2023

ACTION - CERTIFICATED	NAME	POSITION	FTE	SITE/DEPT	EFFECTIVE DATE	VICE
Resignation	Juan De La Torre Luna	Elementary Teacher	1.00	Walnut Grove Elementary	6/2/2023	
ACTION - CLASSIFIED	NAME	POSITION	FTE	SITE/DEPT	EFFECTIVE DATE	VICE
Released	Ilianna Mandujano	Instructional Assistant	0.81	D.H. White Elementary	3/17/2023	

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: X

From: Tammy Busch, Asst. Superintendent of Business Services Item Number: 10.3

Type of item: (Action, Consent Action or Information Only): Consent

SUBJECT:

Approve Monthly Expenditure Summary

BACKGROUND:

The Staff prepares a report of expenditures for the preceding month.

STATUS:

PRESENTER:

Tammy Busch, Asst. Superintendent of Business Services

OTHER PEOPLE WHO MIGHT BE PRESENT:

COST AND FUNDING SOURCES:

Not Applicable

RECOMMENDATION:

That the Board approves the monthly expenditure summary report as submitted.

Time allocated: 2 minutes

Cutoff amount: \$1.00

Select vendors with 1099 flags: of any setting.

Select payments with 1099 flags: of any setting.

Input file: Unknown Updated:

Report prepared: Sun, Apr 02, 2023, 11:27 PM

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
015023 49ER WATER SERVICES 245 NEW YORK RANCH ROAD #A JACKSON, CA 95642	1,155.00	INV#4792 DHS,BTS,WG,CMS WTR	03/02/2023	23401356 PV-230709	1,155.00	N
N						
000009 ABEL CHEVROLET-PONTIAC-BUICK 280 NO FRONT STREET P.O. BOX 696 RIO VISTA, CA 94571-0696 (707) 374-6317	109.92	INV#16847 INV#16833	03/16/2023 03/16/2023	23404323 PV-230765 23404323 PV-230765	48.60 61.32	N N
N						
013287 ACSA FOUNDATION FOR ED ADMIN 1575 BAYSHORE HIGHWAY BURLINGAME, CA 94010 (800) 608-2272	188.72	FEB DUES	03/02/2023	23401357 PV-230726	188.72	N
N						
012419 ACSA'S FOUNDATION 1517 L STREET SACRAMENTO, CA 95814	1,866.39	STALE DATE #23364647	03/16/2023	23404329 PV-230758	1,866.39	N
N						
012976 AGAN, CODI	307.94	MRCH MILEAGE & CAREER FAIR BIN MRCH MILEAGE & CAREER FAIR BIN CASBO PER DIEM	03/23/2023 03/23/2023 03/23/2023	23405725 PV-230824 23405725 PV-230824 23405725 PV-230830	78.21 69.73 160.00	N N N
N						
015720 AGAN, KIARA	160.00	CASBO PER DIEM	03/23/2023	23405726 PV-230829	160.00	N
N						
015430 AMAZON	3,572.07	INV#1W79-PD47-QNRY	03/02/2023	23401358 PV-230710	31.09	N

2201 WESTLAKE AVE. #500
SEATTLE, WA 98121

N

INV#1CXM-FFLL7-6MJC			03/02/2023	23401358	PV-230710	1,056.10	N
INV#11VX-PP6M-3NW1	RMS	SUPPL	03/23/2023	23405694	PO-230252	15.90	N
INV#11VX-PP6M-3NW1	RMS	SUPPL	03/23/2023	23405694	PO-230252	23.98	N
INV#1WC9-NKJK-7PYH	RMS	SUPPL	03/23/2023	23405690	PO-230468	8.34	N
INV#1WC9-NKJK-7PYH	RMS	SUPPL	03/23/2023	23405690	PO-230468	12.51	N
INV#1R34-6XXK-4WKJ	RMS	SUPPL	03/23/2023	23405690	PO-230469	68.50	N
INV#1R34-6XXK-4WKJ	RMS	SUPPL	03/23/2023	23405690	PO-230469	45.68	N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
015430 AMAZON (Continued...)		INV#1JQ1-L79P-4KLX RMS SUPPL	03/23/2023	23405694 PO-230495	89.82	N
		INV#11XW-3XRT-4YYV RMS SUPPL	03/23/2023	23405690 PO-230501	55.18	N
		INV#11XW-3XRT-4YYV RMS SUPPL	03/23/2023	23405690 PO-230501	36.80	N
		INV#1RVN-KD9C-6XT6 DHS SUPPL	03/23/2023	23405711 PV-230810	128.50	N
		INV#11J3-HM3G-LLN9 MAINT	03/30/2023	23407202 PO-230096	80.30	N
		INV#1TV7-FKVJ-4QCN MAINT	03/30/2023	23407202 PO-230096	26.32	N
		INV#1FCD-CCNM-KHHY MAINT	03/30/2023	23407202 PO-230096	64.35	N
		INV#1RVN-KD9C-7NX4 MAINT	03/30/2023	23407202 PO-230096	1,793.14	N
		INV#1JFM-P6KM-L43W MAINT	03/30/2023	23407202 PO-230096	7.15	N
		INV#1T7L-MKWK-3QLH RVHS	03/30/2023	23407202 PO-230184	145.80	N
		INV#11VX-PP6M-61M3 ISLE SUPPL	03/30/2023	23407202 PO-230415	187.93	N
		INV#1WC3-NKJK-3KLP ED SRVCS	03/30/2023	23407202 PO-230462	50.92	N
015007 AMS.NET C/O FREMONT BANK PO BOX 4933 HAYWARD, CA 94540-4933	2,414.96	INV#0063476 RVHS	03/16/2023	23404324 PV-230764	1,800.00	N
		INV#0062336 RVHS ERATE	03/23/2023	23405692 PO-230336	614.96	N
(0) - 0 N						
014529 APPLE EDUCATION 5300 RIATA PARK CRT. BLDG C AUSITN, TX 78727	457.04	INV#AL3468656 IPAD FOR WG	03/28/2023	23406483 PV-230831	457.04	N
(512) 674-6821 N						
012964 ASSOCIATED VALUATION SERVICES 1501 COFFEE ROAD SUITE N MODESTO, CA 95355	1,347.02	INV#7235 WITS 3RD QRT	03/23/2023	23405693 PO-230135	1,347.02	N
(209) 543-8245 N						
015745 AT10 EDUCATION, LLC 1791 MOJAVE VIEW CIRCLE CORONA, CA 92882	2,050.00	ORD#W3QBW ED SRVCS AAC	03/30/2023	23407193 PO-230435	2,050.00	N
(0) - 0 N						

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
013413 B STREET THEATRE 2700 CAPITOL AVENUE SACRAMENTO, CA 95816	850.00	DHW 3/20 FANT. FEST. 36	03/16/2023	23404325 PV-230798	850.00	N
(916) 442-5635		N THEATRE FOR CH				
014367 BANK OF AMERICA PO BOX 15796 WILMINGTON, DE 19886-5710	16,581.66	CADA REGIST M. GRECO	03/21/2023	23405084 PO-230472	174.00	N
(0) - 0		N				
		CADA REGIST M. GRECO	03/21/2023	23405084 PO-230472	361.00	N
		M. GRECO CONF HOTEL	03/21/2023	23405084 PO-230474	275.88	N
		M. GRECO CONF HOTEL	03/21/2023	23405084 PO-230474	376.32	N
		CASA REGIST C.DRURY	03/21/2023	23405098 PO-230497	920.00	N
		C. DRURY SOUTHWEST	03/21/2023	23405098 PO-230498	237.96	N
		RVHS COUNSELOR CONF	03/21/2023	23405084 PV-230806	500.00	N
		FAST TRAK	03/21/2023	23405084 PV-230806	14.00	N
		CTE CONF REGIST.	03/21/2023	23405084 PV-230806	590.00	N
		HR TO CABE	03/21/2023	23405084 PV-230806	179.64	N
		RVHS BEST BUY	03/21/2023	23405084 PV-230806	346.00	N
		HR CAREER FAIR SUPPL	03/21/2023	23405084 PV-230806	2,097.84	N
		PATIN HOTEL	03/21/2023	23405084 PV-230806	654.62	N
		SUPT. TO CABE	03/21/2023	23405084 PV-230806	179.64	N
		ADMIN TO CABE	03/21/2023	23405084 PV-230806	1,616.76	N
		HR TEAM TAILOR	03/21/2023	23405084 PV-230806	8,750.00	N
015771 BAR-HEIN CO 1551 FULTON AVE SACRAMENTO, CA 95825	99,446.76	INV#658227 MAINT LAWN MOWER	03/28/2023	23406484 PV-230832	99,446.76	N
(0) - 0		N				
015688 BARBIERI, TRACY	112.20	FEB MILEAGE	03/16/2023	23404345 PV-230760	112.20	N
(0) - 0		N				
010822 BARKMAN, MELINDA	456.67	CONF REIMB	03/16/2023	23404346 PV-230792	192.18	N
(0) - 0		N				
		CONF REIMB	03/16/2023	23404346 PV-230792	73.49	N
		CASBO PER DIEM	03/23/2023	23405727 PV-230827	191.00	N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
012586 BAY ALARM 60 BERRY DRIVE PACHECO, CA 94553 (209) 465-1986	23,011.54	3/1-4/1 MOKE/ RDC 3/1-4/1 RVHS 3/1-4/1 DIST OFFICE 3/1-4/1 RMS 3/1-4/1 ISLE 3/1-4/1 WG RVHS&RMS SRVCS FROM 2/6 & 2/8 RVHS&RMS SRVCS FROM 2/6 & 2/8 MOKE RVHS ISLE DHW RMS WG BATES DIST OFFICE	03/02/2023 03/02/2023 03/02/2023 03/02/2023 03/02/2023 03/02/2023 03/23/2023 03/23/2023 03/30/2023 03/30/2023 03/30/2023 03/30/2023 03/30/2023 03/30/2023 03/30/2023 03/30/2023	23401359 PV-230712 23401359 PV-230712 23401359 PV-230712 23401359 PV-230712 23401359 PV-230712 23401359 PV-230712 23405712 PV-230809 23405712 PV-230809 23407222 PV-230852 23407222 PV-230852 23407222 PV-230852 23407222 PV-230852 23407222 PV-230852 23407222 PV-230852 23407222 PV-230852 23407222 PV-230852	125.00 5,515.07 5,315.43 2,831.39 355.65 292.01 500.00 375.00 146.00 2,383.51 709.17 234.96 3,206.39 292.01 199.29 530.66	N N N N N N N N N N N N N N N N N
015749 BAY CITY BOILER & ENGINEERING 23312 CABOT BLVD HAYWARD, CA 94545 (0) - 0	3,201.30	INV#25453 LABOR AND TRUCK FEE INV#25453 ITEMS AND TAX	03/21/2023 03/21/2023	23405085 PV-230803 23405085 PV-230803	2,120.00 1,081.30	N N
002104 BEL AIR P.O. BOX 15618 SACRAMENTO, CA 95852 (888) 208-8930	132.67	110517STR4150215 FFA ACVTY 116236STR4430126 FFA MTNG 116236STR4430126 FFA MNTG 110517STR4150215 FFA ACVTY	03/02/2023 03/02/2023 03/02/2023 03/02/2023	23401350 PO-230244 23401350 PO-230244 23401350 PO-230244 23401350 PO-230244	9.03 57.30 57.31 9.03	N N N N
013642 BLACK POINT ENVIRONMENTAL INC 930 SHILOH RD BLDG 40F WINDSOR, CA 95492 (707) 837-7407	889.50	INV#2024 PROJ#247	03/23/2023	23405713 PV-230816	889.50	N
015095 BRIOSO, TRINIDAD N	34.72	JAN/FEB MILEAGE	03/02/2023	23401380 PV-230729	34.72	N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
015204 BROOKCREST WATER COMPANY 1908 D ST SACRAMENTO, CA 95811-1123 (916) 441-7261	217.00	BATES SRVCS MARCH 23 WG SRVCS MARCH 23 MOKE SRVCS MARCH 23	03/23/2023 03/23/2023 03/23/2023	23405695 PO-230049 23405695 PO-230049 23405695 PO-230049	87.25 87.25 42.50	N N N
		N WATERCO OF CAL				
014593 BUENROSTRO, KRISTINA (0) - 0	49.51	FEB MILEAGE	03/30/2023	23407223 PV-230849	49.51	N
015701 BURCH, AMANDA	113.58	JAN MILEAGE FEB MILEAGE 03/30/2023 23407224 PV-230848	03/02/2023	23401381 PV-230741	86.59 26.99	N N
015218 BUSCH, TAMMY	147.90	JAN/FEB MILEAGE JAN/FEB MILEAGE	03/16/2023 03/16/2023	23404347 PV-230786 23404347 PV-230786	114.10 33.80	N N
012497 BUSWEST 21107 CHICO STREET CARSON, CA 90745 (209) 531-3928	325.91	INV#XA410036578:01 INV#XA410039408:01 INV#XA410039942:01 INV#XA410036578:01 INV#XA410039408:01 INV#XA410039942:01	03/02/2023 03/02/2023 03/02/2023 03/02/2023 03/02/2023 03/02/2023	23401360 PV-230713 23401360 PV-230713 23401360 PV-230713 23401360 PV-230713 23401360 PV-230713 23401360 PV-230713	21.82 16.16 128.68 76.36 48.42 34.47	N N N N N N
003681 CALIFORNIA AMERICAN WATER P.O. BOX 7150 PASADENA, CA 91109-7150 (888) 237-1333	708.53	ACCT#9749496 FEB ISLE WTR ACCT#9402650 FEB ISLE WTR	03/16/2023 03/16/2023	23404302 PO-230053 23404302 PO-230053	321.44 387.09	N N
013205 CALIFORNIA FFA	2,200.00	INV#109389 AG LDRSHIP	03/16/2023	23404303 PO-230410	720.00	N

PO BOX 460
GALT, CA 95632

(209) 744-1600

N

INV#111270	AG	LDRSHP	PACKETS	03/16/2023	23404303	PO-230410	380.00	N
INV#111270	AG	LDRSHP	PACKETS	03/16/2023	23404303	PO-230410	380.00	N
INV#109389	AG	LDRSHIP		03/16/2023	23404303	PO-230410	720.00	N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
012268 CALIFORNIA WASTE RECOVERY SYSTEMS 175 ENTERPRISE CT STE #A GALT, CA 95632-9047 (209) 369-6887 N	2,632.17	3/1/23 ISLE WSTE	03/16/2023	23404304 PO-230052	2,632.17	N
011734 CALIFORNIA WELDING SUPPLY CO P.O. BOX 567 817 S CENTER STREET STOCKTON, CA 95201 (209) 466-8604 N	37.03	INV#863217 AG DEPT SUPPL INV#863217 AG DEPT SUPPL	03/16/2023 03/16/2023	23404305 PO-230470 23404305 PO-230470	18.51 18.52	N N
014242 CAMACHO MECHANICAL 618 A AIRPORT RD RIO VISTA, CA 94571 (209) 607-9807 Y DAVID CAMACHO	1,357.86	INV#8743 MAINT FOR DHW INV#8743 MAINT FOR DHW INV#8754 MAINT FOR DHW INV#8754 MAINT FOR DHW	03/16/2023 03/16/2023 03/30/2023 03/30/2023	23404306 PO-230283 23404306 PO-230283 23407203 PO-230283 23407203 PO-230283	31.00 451.50 188.00 687.36	Y Y Y Y
015654 CAPITAL KIDS OCCUPATIONAL THERAPY INC. 5340 ELVAS AVENUE SUITE #300 SACRAMENTO, CA 95819 (916) 296-4616 N	7,380.00	INV#CK2122483 OT SRVCS INV#CK2122489 OT SRVCS	03/02/2023 03/30/2023	23401342 PO-230254 23407204 PO-230254	3,330.00 4,050.00	N N
003380 CENTRAL VALLEY WASTE SERVICE INC P.O. BOX 78251 PHOENIX, AZ 85062-8251 (0) - 0 N	4,173.02	INV#2686198-0543-8 MOKE WST INV#22686916-0543-6 BUS GRGE INV#2686929-0543-6 MOKE WST INV#2686916-0543-3 BATES WST INV#2686930-0543-4 BUS GRGE INV#2686185-0543-5 BATES WST INV#2686809-05430-0 WG WST INV#2686077-0543-4 WG WST	03/16/2023 03/16/2023 03/16/2023 03/16/2023 03/16/2023 03/16/2023 03/16/2023 03/16/2023	23404307 PO-230055 23404307 PO-230055 23404307 PO-230055 23404307 PO-230055 23404307 PO-230055 23404307 PO-230055 23404307 PO-230055 23404307 PO-230055	84.70 141.20 84.70 710.89 141.20 710.89 1,139.20 1,160.24	N N N N N N N N
015732 CERVANTES, CLAUDIA	243.66	FEB MILEAGE	03/09/2023	23402829 PV-230749	243.66	N

(0) - 0 N



Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
015758 CITY OF ANTIOCH RECREATION ANTIOCH COMMUNITY CENTER 4703 LONE TREE WAY ANTIOCH, CA 94531-5007 (0) - 0 N	2,931.00	PRMT#8676 ISLE WTR PRK TRIP	03/02/2023	23401361 PV-230711	2,931.00	N
000201 CITY OF ISLETON P.O. BOX 716 101 SECOND STREET ISLETON, CA 95641 (916) 777-7770 N	411.05	INV#94317 ISLE WTR	03/16/2023	23404308 PO-230015	411.05	N
000077 CITY OF RIO VISTA 1 MAIN STREET RIO VISTA, CA 94571 (0) - 0 N RIO VISTA FIRE	6,578.78	RMS MTR 89338475 WTR RVHS MTR 82723111 WTR DHW MTR 83100899 WTR DIST OFF MTR 83071276 WTR RVHS MTR 84221509 WTR RVHS MTR 83071643 WTR DHW MTR 82723108 WTR RVHS MTR 75183805 WTR DHW MTR 83100903 WTR RMS MTR 83100904 WTR RMS MTR 83100904 SWR DHW MTR 83100899 SWR RVHS MTR 83071643 SWR RVHS MTR 84221509 RVHS SWR DIST OFF MTR 83071276 SWR DHW MTR 83071642 WTR	03/16/2023 03/16/2023 03/16/2023 03/16/2023 03/16/2023 03/16/2023 03/16/2023 03/16/2023 03/16/2023 03/16/2023 03/16/2023 03/16/2023 03/16/2023 03/16/2023 03/16/2023 03/16/2023 03/16/2023 03/16/2023 03/16/2023	23404309 PO-230014 23404309 PO-230014 23404309 PO-230014 23404309 PO-230014 23404309 PO-230014 23404309 PO-230014 23404309 PO-230014 23404309 PO-230014 23404309 PO-230014 23404309 PO-230014 23404309 PO-230014 23404309 PO-230014 23404309 PO-230014 23404309 PO-230014 23404309 PO-230014 23404309 PO-230014 23404309 PO-230014 23404309 PO-230014	514.73 858.44 302.52 173.26 896.52 86.35 547.21 859.53 274.52 527.61 226.36 490.15 11.42 675.78 39.63 94.75	N N N N N N N N N N N N N N N N N N N
015265 CLARK PEST CONTROL OF STOCKTON PO BOX 1480 LODI, CA 952411480 (800) 936-3339 N	240.00	INV#32758333 INV#32606387	03/30/2023 03/30/2023	23407242 PV-230843 23407242 PV-230843	120.00 120.00	N N
013922 COMPREHENSIV DRUG TESTING 230 COMMERCE, SUITE 100 IRVINE, CA 92602	216.00	INV#52305 DOT	03/02/2023	23401362 PV-230714	216.00	N

(714) 852-5200

N



Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
015197 COMPUGROUP MEDICAL INC. 10901 STONELAKE BLVD STE 200 AUSTIN, TX 78759	344.45	INV#8180320258 MEDIED	03/30/2023	23407225 PV-230846	344.45	N
(0) - 0						N
014215 CONTERRA ULTRA BROADBAND PO BOX 281357 ATLANTA, GA 30384-1357	8,335.40	INV#10000727714 FIBER INV#10000727714 FIBER STATE PORTION USAC PORTION	03/16/2023 03/16/2023 03/16/2023 03/16/2023	23404326 PV-230762 23404326 PV-230762 23404326 PV-230762 23404326 PV-230762	1,948.83 10,824.31 988.00 3,449.74	N N N N
(704) 936-1722						N
014827 COOPER, SHANE	42.00	GAS FOR DIST VAN WRESTLING	03/09/2023	23402830 PV-230744	42.00	N
						N
015726 CORNELSON, ROYCE	177.25	DIST LDRSHIP MTNG PARENT FORUM NIGHT CMS/DHS	03/02/2023 03/23/2023	23401383 PV-230735 23405728 PV-230821	110.15 67.10	N N
						N
011967 CROSS COUNTRY EDUCATION PO BOX 200 BRENTWOOD, TN 37024	8,606.25	INV#2901970 DHW DAY CLSS TCHR INV#2903434 DHW DAY CLSS TCHR INV#2904791 DHW DAY CLSS TCHR INV#2906158 DHW DAY CLSS TCHR	03/02/2023 03/16/2023 03/30/2023 03/30/2023	23401343 PO-230486 23404310 PO-230486 23407205 PO-230486 23407205 PO-230486	1,721.25 2,295.00 2,868.75 1,721.25	N N N N
(800) 397-0180						N
013876 DATAPATH PO BOX 94046 SEATTLE, WA 98124-9446	15,622.50	INV#161704 MICROSOFT 365 INV#161704 MNTH CHRGS INV#161703 MNTHLY IT SRVCS INV#161703 MNTHLY IT SRVCS INV#161703 MNTHLY IT SRVCS	03/23/2023 03/23/2023 03/23/2023 03/23/2023 03/23/2023	23405696 PO-220877 23405696 PO-230017 23405696 PO-230067 23405705 PO-230067 23405706 PO-230067	2,624.50 450.00 10,673.96 627.88 1,246.16	N N N N N
(888) 693-2827						N
015238 DAVIS, GREG	440.42	DEC/ JAN MILEAGE	03/09/2023	23402831 PV-230746	440.42	N

(0) - 0 N



Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
013722 DE LAGE LANDEN PUBLIC FINANCE 1111 OLD EAGLE SCHOOL ROAD WAYNE, PA 19087 (800) 736-0220 N	7,774.89	INV#79113255 BATES INV#78820884 BATES INV#78854660 DIST OFFICE INV#79143294 DIST OFFICE INV#78846456 WG INV#79119106 WG INV#79119110 F5 INV#79108803 DIST OFFICE INV#78846515 F5 INV#78844316 DIST OFFICE DIST OFFICE WG BATES DIST OFFICE F5	03/02/2023 03/02/2023 03/02/2023 03/02/2023 03/02/2023 03/02/2023 03/02/2023 03/02/2023 03/02/2023 03/02/2023 03/02/2023 03/30/2023 03/30/2023 03/30/2023 03/30/2023	23401363 PV-230715 23401363 PV-230715 23401363 PV-230715 23401363 PV-230715 23401363 PV-230715 23401363 PV-230715 23401363 PV-230715 23401363 PV-230715 23401363 PV-230715 23407226 PV-230855 23407226 PV-230855 23407226 PV-230855 23407226 PV-230855	1,027.18 N 1,027.18 N 469.89 N 469.89 N 175.37 N 175.37 N 84.87 N 834.41 N 84.87 N 834.14 N 469.89 N 175.37 N 1,027.18 N 834.41 N 84.87 N	
015164 DELAROSA, SUSAN N	232.86	RV BAKERY REIMB BEHAVIOR AWARDS REIMB RMS	03/02/2023 03/23/2023	23401384 PV-230731 23405729 PV-230820	184.24 N 48.62 N	
002819 DELTA CARE DEPT #0170 LOS ANGELES, CA 90084-0170 (0) - 0 N	80.33	SUMMER HEALTH PREM	03/02/2023	23401364 PV-230727	80.33 N	
012807 DELTA ELEMENTARY CHARTER SCHOOL 36230 N SCHOOL ST CLARKSBURG, CA 95612 (916) 995-1335 N	282,707.00	DECS MARCH TAX IN LIEU	03/16/2023	23404327 PV-230789	282,707.00 N	
015765 DIANA LARA (0) - 0 N	257.86	DHW WG	03/23/2023 03/23/2023	23405730 PV-230818 23405730 PV-230818	111.67 N 146.19 N	

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000188 DOLK TRACTOR COMPANY 242 N. FRONT STREET RIO VISTA, CA 94571	4,243.04	MAINT PARTS INV#22671 INV#6052 MOT GRPLE, CNTRL VLVE	03/09/2023 03/21/2023	23402832 PV-230750 23405087 PO-230475	134.29 4,108.75	N N
(0) - 0						N
015321 DRURY, CHANDRA	41.92	FEB MILEAGE	03/16/2023	23404362 PV-230775	41.92	N
(0) - 0						N
010469 E.F. KLUDT & SONS INC P.O. BOX 166 LODI, CA 95241-0166	12,832.39	INV#301556 FUEL FOR TRANS INV#301927 FUEL FOR TRANS INV#302325 FUEL FOR TRANS INV#301583 FUEL FOR TRANS	03/02/2023 03/21/2023 03/30/2023 03/30/2023	23401344 PO-230103 23405088 PO-230103 23407206 PO-230103 23407206 PO-230103	2,365.38 2,912.94 3,131.79 4,422.28	N N N N
(0) - 0						N
014222 E3 DIAGNOSTICS 3333 N. KENNICOTT AVE ARLINGTON HEIGHTS , IL 60004	99.48	INV#28945 DIST NURSE SUPPL	03/02/2023	23401338 PO-230465	99.48	N
(800) 653-3277						N
015229 EMERGENT TECHNOLOGY SERVICES 10463 GRANT LINE RD. #113 ELK GROVE, CA 95624	135,724.22	INV#138433175 ASP CHROMEBOOKS INV#138433175 ASP CHROMEBOOKS INV#138433175 ASP CHROMEBOOKS INV#138711580 SITE CHROMEBOOKS INV#138711580 SITE CHROMEBOOKS INV#138711580 SITE CHROMEBOOKS	03/30/2023 03/30/2023 03/30/2023 03/30/2023 03/30/2023 03/30/2023	23407194 PO-230417 23407194 PO-230417 23407194 PO-230417 23407194 PO-230500 23407194 PO-230500 23407194 PO-230500	500.00 32,053.66 88,929.82 6,148.00 2,559.54 5,533.20	N N N N N N
(0) - 0						N
010042 EMIGH, JENNIFER	819.70	TDS REFUND/ OVERPAYEMNT FEB MILEAGE CSET PREP WG SUPPL	03/16/2023 03/16/2023 03/30/2023	23404328 PV-230770 23404348 PV-230777 23407227 PV-230851	400.00 370.47 49.23	N N N
(0) - 0						N

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011339 FRONTIER COMMUNICATIONS CORPORATION THREE HIGH RIDGE PARK STAMFORD, CT 06905	6,161.92	3/1 MNTHLY DIST WIDE PHONE	03/16/2023	23404311 PO-230016	4,148.54	N
		RADIO RIO	03/16/2023	23404330 PV-230787	69.83	N
		FAX LINE	03/16/2023	23404330 PV-230788	1,943.55	N
(0) - 0						N
015759 GAUDALUPE CRUZ 51080 CLARKSBURG ROAD CLARKSBURG, CA 95612	2,436.60	JAN MILEAGE	03/02/2023	23401385 PV-230738	1,021.80	N
		FEB MILEAGE	03/16/2023	23404349 PV-230771	1,414.80	N
(0) - 0						N
003354 GOPHER SPORT 2525 LEMOND ST SW OWATONNA, MN 55060-0998	1,571.77	INV#254891 DHW SUPPL	03/30/2023	23407195 PO-230453	1,571.77	N
(800) 533-0446		N THE PROPHET CO				
015699 GORBENKO, VADIM	234.82	FEB MILEAGE	03/09/2023	23402833 PV-230747	234.82	N
(0) - 0						N
003111 GOVERNMENT FINANCIAL STRATEGIES INC. 1228 N STREET, SUITE 13 SACRAMENTO, CA 95814-5609	2,380.00	INV#1324452	03/16/2023	23404331 PV-230784	700.00	N
		INV#1324453	03/16/2023	23404331 PV-230784	1,260.00	N
		INV#1324478 PROF SRVCS	03/30/2023	23407228 PV-230844	420.00	N
(916) 444-5100						N
003598 GRAINGER 3691 INDUSTRIAL BLVD WEST SACRAMENTO, CA 95691-3479	636.11	INV#9609124087 MAINT SUPPL	03/16/2023	23404332 PV-230766	527.53	N
		INV#9618034327 MAINT SUPPL	03/21/2023	23405089 PV-230802	108.58	N
(916) 372-7800		N W.W. GRAINGER				

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
000711 GROW WEST PARTS 14301 RAILROAD AVE WALNUT GROVE, CA 95690-	111.63	INV#201598 MAINT SUPPL	03/02/2023	23401345 PO-230174	23.19	N
		INV#199450 MAINT SUPPL	03/02/2023	23401345 PO-230174	12.36	N
		SRVCS CHRG #013123	03/02/2023	23401345 PO-230174	1.00	N
		INV#201357 MAINT SUPPL	03/02/2023	23401345 PO-230174	2.45	N
(916) 776-1744 N THE LYMAN GROU		INV#201446 MAINT SUPPL	03/02/2023	23401345 PO-230174	4.92	N
		SRVC CHRG #123022	03/02/2023	23401345 PO-230174	1.00	N
		INV#201897 MAINT SUPPL	03/02/2023	23401345 PO-230174	15.11	N
		INV#199490 MAINT SUPPL	03/02/2023	23401345 PO-230174	51.60	N
014868 HALL, SARA PO BOX 9586 TRUCKEE, CA 96162	2,280.00	DEC 22 BCBA SRVCS	03/02/2023	23401346 PO-230370	1,440.00	Y
		FEB 23 BCBA SRVCS	03/16/2023	23404312 PO-230370	840.00	Y
(916) 640-3533 Y						
015764 HAWKS AND HOUNDS INC. 10308 SPRING VALLEY RD. MARYSVILLE, CA 95901	723.00	INV#001	03/23/2023	23405714 PV-230813	723.00	N
(0) - 0 N						
015210 HKIT 538 NINTH ST #240 OAKLAND, CA 94607	169,495.01	INV#2-PROJ#22007 WG	03/23/2023	23405709 PO-220912	11,752.00	N
		INV#3-PROJ#22007 WG	03/23/2023	23405709 PO-220912	5,876.00	N
		INV#7-PROJ#21041.00 CMS	03/23/2023	23405709 PO-230001	24,056.11	N
		INV#6-PROJ#21041.00 CMS	03/23/2023	23405709 PO-230001	17,676.90	N
(510) 625-9800 N		INV#5-PROJ#21041.00 CMS	03/23/2023	23405709 PO-230001	35,353.80	N
		INV#5-PROJ#21040.00 RVHS	03/23/2023	23405708 PO-230003	16,960.15	N
		INV#5-PROJ#21040.00 RVHS	03/23/2023	23405708 PO-230003	33,920.30	N
		INV#5-PROJ#21040.00 RVHS	03/23/2023	23405708 PO-230003	23,899.75	N
003538 HOME DEPOT CREDIT SERVICES DEPT 32-2500439736 P.O. BOX 78047 PHOENIX, AZ 85062-8047	2,892.14	INV#5512351 MAINT SUPPL	03/30/2023	23407207 PO-230108	21.68	N
		INV#5510231 MAINT SUPPL	03/30/2023	23407207 PO-230108	141.31	N
		INV#5510229 MAINT SUPPL	03/30/2023	23407207 PO-230108	68.02	N
		INV#6623672 MAINT SUPPL	03/30/2023	23407207 PO-230108	33.92	N
		INV#7204613 MAINT SUPPL	03/30/2023	23407207 PO-230108	45.65	N
(0) - 0 N		INV#5510230 MAINT SUPPL	03/30/2023	23407207 PO-230108	46.37	N
		INV#2511614 MAINT SUPPL	03/30/2023	23407207 PO-230108	18.99	N
		INV#4521401 MAINT SUPPL	03/30/2023	23407207 PO-230108	32.89	N
		INV#26969 MAINT SUPPL	03/30/2023	23407207 PO-230108	113.72	N
		INV#4520468 MAINT SUPPL	03/30/2023	23407207 PO-230108	65.64	N

INV#5031664	MAINT	SUPPL	03/30/2023	23407207	PO-230108	112.78	N
INV#9524172	MAINT	SUPPL	03/30/2023	23407207	PO-230108	49.27	N
INV#2511613	MAINT	SUPPL	03/30/2023	23407207	PO-230108	93.25	N
INV#6521772	MAINT	SUPPL	03/30/2023	23407207	PO-230108	84.59	N
INV#5025103	DHS	AG	03/30/2023	23407207	PO-230241	208.89	N
INV#4522774	DHS	AG	03/30/2023	23407207	PO-230241	5.19	N
INV#3512691	DHS	AG	03/30/2023	23407207	PO-230241	20.36	N

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003538 HOME DEPOT CRED (Continued...)		INV#1294440 DHS AG	03/30/2023	23407207	PO-230241	53.85	N
		INV#8023313 DHS AG	03/30/2023	23407207	PO-230241	87.85	N
		INV#2013292 DHS AG	03/30/2023	23407207	PO-230241	14.03	N
		INV#3612721 DHS AG	03/30/2023	23407207	PO-230241	117.50	N
		INV#2013292 DHS AG	03/30/2023	23407207	PO-230241	14.03	N
		INV#5025103 DHS AG	03/30/2023	23407207	PO-230241	208.89	N
		INV#8023313 DHS AG	03/30/2023	23407207	PO-230241	87.85	N
		INV#3512691 DHS AG	03/30/2023	23407207	PO-230241	20.36	N
		INV#4522774 DHS AG	03/30/2023	23407207	PO-230241	5.18	N
		INV#3612721 DHS AG	03/30/2023	23407207	PO-230241	117.50	N
		INV#129440 DHS AG	03/30/2023	23407207	PO-230241	53.84	N
		INV#905057 RVHS YATES	03/30/2023	23407207	PO-230267	92.40	N
		INV#3080333 RVHS YATES	03/30/2023	23407207	PO-230267	275.16	N
		INV#905057 RVHS YATES	03/30/2023	23407207	PO-230267	92.40	N
		INV#3080333 RVHS YATES	03/30/2023	23407207	PO-230267	275.16	N
		INV#6024773 RVHS AG	03/30/2023	23407207	PO-230306	82.32	N
		INV#6024773 RVHS AG	03/30/2023	23407207	PO-230306	82.32	N
		INV#6024773 RVHS SUPPL	03/30/2023	23407207	PO-230456	24.49	N
		INV#6024773 RVHS SUPPL	03/30/2023	23407207	PO-230456	24.49	N

013947 HOME DEPOT PRO	8,095.48	INV#730200102 MAINT SUPPL	03/02/2023	23401347	PO-230148	47.00	N
PO BOX 742056		INV#729066175 MAINT SUPPL	03/02/2023	23401347	PO-230148	66.35	N
LOS ANGELES, CA 90074-2056		INV#730435153 MAINT SUPPL	03/02/2023	23401347	PO-230148	15.67	N
		INV#728484718	03/02/2023	23401347	PO-230148	22.30	N
(877) 577-1114	N	INV#729066191 MAINT SUPPL	03/02/2023	23401347	PO-230148	66.35	N
		INV#728633728 MAINT SUPPL	03/02/2023	23401347	PO-230148	45.59	N
		INV#728484700 MAINT SUPPL	03/02/2023	23401347	PO-230148	568.42	N
		INV#730200110 MAINT SUPPL	03/02/2023	23401347	PO-230148	43.68	N
		INV#730200094 MAINT SUPPL	03/02/2023	23401347	PO-230148	61.07	N
		INV#728411380 MAINT SUPPL	03/02/2023	23401347	PO-230148	96.90	N
		INV#729066183. MAINT SUPPL	03/02/2023	23401347	PO-230148	99.52	N
		INV#730506615 MAINT SUPPL	03/02/2023	23401347	PO-230148	195.00	N
		INV#730660537 MAINT SUPPL	03/02/2023	23401347	PO-230148	24.24	N
		INV#730040532 MAINT SUPPL	03/02/2023	23401347	PO-230148	226.20	N
		INV#728633710 MAINT SUPPL	03/02/2023	23401347	PO-230148	18.52	N
		INV#731363909 MAINT SUPPL	03/16/2023	23404313	PO-230148	179.62	N
		INV#731085684 MAINT SUPPL	03/16/2023	23404313	PO-230148	145.46	N
		INV#731513488 MAINT SUPPL	03/16/2023	23404313	PO-230148	77.07	N
		INV#732956370 MAINT SUPPL	03/23/2023	23405697	PO-230148	77.07	N
		INV#733827786 MAINT SUPPL	03/23/2023	23405697	PO-230148	56.84	N
		INV#733238679 MAINT SUPPL	03/23/2023	23405697	PO-230148	162.08	N
		INV#733451850 MAINT SUPPL	03/23/2023	23405697	PO-230148	161.73	N
		INV#733238661 MAINT SUPPL	03/23/2023	23405697	PO-230148	1,584.74	N

INV#732403373	MAINT SUPPL	03/23/2023	23405697	PO-230148	288.65	N
INV#732614540	MAINT SUPPL	03/23/2023	23405697	PO-230148	19.27	N
INV#732403381	MAINT SUPPL	03/23/2023	23405697	PO-230148	1,106.32	N
INV#736305095	MAINT SUPPL	03/30/2023	23407208	PO-230148	327.71	N
INV#73609451	MAINT SUPPL	03/30/2023	23407208	PO-230148	1,080.06	N
INV#736442971	MAINT SUPPL	03/30/2023	23407208	PO-230148	57.80	N
INV#736442963	MAINT SUPPL	03/30/2023	23407208	PO-230148	11.90	N

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013947 HOME DEPOT PRO (Continued...)		INV#736029190 MAINT SUPPL	03/30/2023	23407208 PO-230148	382.24	N
		INV#736309816 MAINT SUPPL	03/30/2023	23407208 PO-230148	817.15	N
013807 HUBERT COMPANY LLC 9555 DRY FORK ROAD HARRISON, OH 45030	1,507.14	INV#882367 CAFE SHELVES	03/02/2023	23401341 PO-230374	541.25	N
		INV#882367 SHIPPING	03/02/2023	23401341 PO-230374	462.56	N
		INV#946688 CAFE SUPPL	03/02/2023	23401378 PV-230742	503.33	N
(800) 543-7374		N K + K AMERICA				
014548 HUNTER, RENEE	89.60	FEB MILEAGE	03/16/2023	23404350 PV-230778	89.60	N
(0) - 0		N				
015763 IGNITE2UNITE LLC 4720 S 174TH EAST AVE TULSA, OK 74134	2,000.00	INV#967 RVHS DEPOSIT FEE	03/16/2023	23404333 PV-230797	2,000.00	N
(479) 366-5517		N				
011917 INDOFF 11816 LACKLAND AVENUE ST. LOUIS, MO 63146-4206	4,430.81	INV#3633743 SHIPPING	03/23/2023	23405691 PO-230011	500.00	N
		INV#3633743 HR FURNITURE	03/23/2023	23405691 PO-230011	3,930.81	N
(707) 374-4037		N				
013836 IXL LEARNING INC 777 MARINERS ISLAND BLVD SUITE 600 SAN MATEO, CA 94404	1,148.00	INV#S454774 WG IXL STE LICENSE	03/16/2023	23404300 PO-230430	1,148.00	N
(855) 255-8800		N				
014824 J & D WHOLESALE 2810 COWELL BLVD DAVIS, CA 95618	223.50	INV#06303724 FLOWER SUPPL	03/23/2023	23405698 PO-230373	111.75	N
		INV#06303724 FLOWER SUPPL	03/23/2023	23405698 PO-230373	111.75	N

(530) 747-2300

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Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
014955 JOHNSON CONTRLS DEPT. CH 10320 PALATINE, IL 60055-0320	7,236.44	INV#89600109 ISLE INV#89595374 RVHS INV#89628340 DHW SRVCS	03/23/2023 03/23/2023 03/30/2023	23405715 PV-230812 23405715 PV-230812 23407229 PV-230838	703.62 1,233.00 5,299.82	N N N
(0) - 0						N
014869 JOSEPHS LAWNMOWER 1551 OAK PARK BLVD PLEASANT HILL, CA 94523 (925) 935-7240	5,332.34	INV#343526 INV#345452 INV#345452 INV#343526	03/02/2023 03/02/2023 03/02/2023 03/02/2023	23401365 PV-230743 23401365 PV-230743 23401365 PV-230743 23401365 PV-230743	3,409.86 526.33 1,036.91 359.24	N N N N
(925) 935-7240						N
013551 KITCHENS, JENNIFER	62.79	CONF REIMB	03/16/2023	23404351 PV-230795	62.79	N
(0) - 0						N
015681 KIWAN, MICHEL 4120 DOUGLAS BLVD GRANITE BAY, CA 95746	396.78	FOOD SRVCS PARENT INCENTIVE SUPPL ELAC MTNG SUPPL	03/02/2023 03/02/2023 03/30/2023	23401390 PV-230732 23401386 PV-230733 23407230 PV-230847	53.46 164.45 178.87	N N N
(0) - 0						N
012966 KONTRABAND INTERDICTION & K.I.D.S. CALIF CORPORATE HEAD. 1550 MCHENRY AVENUE MODESTO, CA 95350	260.00	INV#CAS-223180 PROF. SRVCS.	03/23/2023	23405699 PO-230368	260.00	N
(0) - 0						N
015509 LA HACIENDA TAQUERIA 15158 HARLAN STREET LATHROP, CA 95330	815.63	INV#10 RVHS STAFF APPRECIATION	03/30/2023	23407231 PV-230837	815.63	N
(0) - 0						N
011311 LA RUE COMMUNICATIONS	330.00	INV#3924 UHF SRVCS	03/16/2023	23404314 PO-230122	330.00	7

521 E. MINER AVE
STOCKTON, CA 95202

(209) 463-1900

Y LA RUE, KNOX J

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
000203 LAKESHORE LEARNING MATERIALS 2695 E DOMINGUEZ STREET CARSON, CA 90895	1,117.09	INV#482113030123 WG ASP SHIPPING INV#495255030623 ISLE PRE	03/23/2023 03/30/2023 03/30/2023	23405700 PO-230144 23407200 PO-230487 23407200 PO-230487	328.91 95.54 692.64	N N N
(800) 424-4772						N
015512 LEAF PO BOX 5066 HARTFORD, CT 06102-5066	4,347.16	INV#14358359/ 14386247 RVHS INV#14386046 ISLE INV#14386045 RMS INV#14386044 CAFE INV#14430311 DHS INV#14430310 DHW RMS RVHS RVHS ISLE RMS	03/02/2023 03/02/2023 03/02/2023 03/02/2023 03/16/2023 03/16/2023 03/30/2023 03/30/2023 03/30/2023 03/30/2023 03/30/2023 03/30/2023	23401366 PV-230716 23401366 PV-230716 23401366 PV-230716 23401379 PV-230716 23404334 PV-230768 23404334 PV-230768 23407232 PV-230854 23407232 PV-230854 23407232 PV-230854 23407232 PV-230854 23407232 PV-230854	125.31 38.29 661.69 5.73 1,048.91 735.13 45.42 1,209.59 37.07 404.94 35.08	Y Y Y Y Y Y Y Y Y Y Y
(866) 219-7924		Y LEAF Capital F				
012767 LEARNING PLUS ASSOCIATES 9480 UTICA AVE #605 RANCHO CUCAMONGA, CA 91730	2,431.44	INV#11776 DHW MATERIALS	03/21/2023	23405090 PO-230268	2,431.44	N
(909) 484-6002						N
011868 LIRA'S WELDING SERVICE P.O. BOX 31 RIO VISTA, CA 94571	697.86	INV#12827 MAINT SUPPL	03/02/2023	23401367 PV-230739	697.86	Y
(0) - 0						Y
000548 LIRAS SUPERMARKET 609 HWY 12 RIO VISTA, CA 94571	532.59	INV#12320810 1/12/23 INV#122250301 12/8/22 INV#12222737 12/1/22 INV#122263578 12/12/22 INV#12357257 1/19/23 INV#12325991 1/20/23 INV#12354186 1/27/23 ACCT#133 INV#22335150 RMS ACCT#133 INV#72252545 RMS ACCT#133 INV#22349236 RMS	03/02/2023 03/02/2023 03/02/2023 03/02/2023 03/02/2023 03/02/2023 03/02/2023 03/30/2023 03/30/2023 03/30/2023	23401368 PV-230718 23401368 PV-230718 23401368 PV-230718 23401368 PV-230718 23401368 PV-230718 23401368 PV-230718 23401368 PV-230718 23407209 PO-230137 23407209 PO-230137 23407209 PO-230137	84.43 35.53 18.62 8.99 103.86 114.10 65.64 13.18 15.37 4.19	N N N N N N N N N N
(707) 374-5399						N

ACCT#133	INV#22353442	RMS	03/30/2023	23407209	PO-230137	18.75	N
ACCT#133	INV#22353442	RMS	03/30/2023	23407209	PO-230137	28.12	N
ACCT#133	INV#22349236	RMS	03/30/2023	23407209	PO-230137	2.79	N
ACCT#133	INV#22335150	RMS	03/30/2023	23407209	PO-230137	8.78	N
ACCT#133	INV#72252545	RMS	03/30/2023	23407209	PO-230137	10.24	N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
015183 LOPEZ, LUIS	89.08	FEB MILEAGE	03/16/2023	23404352 PV-230780	89.08	N
(0) - 0						N
013206 LOWE'S	2,313.77	1/5 K.G.	03/02/2023	23401348 PO-230109	71.94	N
8369 POWER INN ROAD		1/20 K.G. MAINT	03/02/2023	23401348 PO-230109	22.40	N
ELK GROVE, CA 95624-3464		1/20 K.G. MAINT	03/02/2023	23401348 PO-230109	86.66	N
		1/27 K.G. MAINT	03/02/2023	23401348 PO-230109	265.19	N
(866) 232-7443		1/23 A.L. RVHS	03/02/2023	23401348 PO-230429	183.53	N
		1/25 A.L. RVHS	03/02/2023	23401348 PO-230429	5.15	N
		1/24 A.L. RVHS	03/02/2023	23401348 PO-230429	38.03	N
		1/24 A.L. RVHS	03/02/2023	23401348 PO-230429	38.03	N
		1/23 A.L. RVHS	03/02/2023	23401348 PO-230429	183.52	N
		1/27 A.L. RVHS	03/02/2023	23401348 PO-230429	173.46	N
		1/25 A.L. RVHS	03/02/2023	23401348 PO-230429	5.16	N
		1/24 A.L. RVHS	03/02/2023	23401348 PO-230429	5.84	N
		1/27 A.L. RVHS	03/02/2023	23401348 PO-230429	73.46	N
		1/24 A.L. RVHS	03/02/2023	23401348 PO-230429	5.85	N
		2/6 K.G. MAINT	03/28/2023	23406485 PO-230109	1,201.30	N
		1/25 A.L. RVHS	03/28/2023	23406485 PO-230429	43.10	N
		2/2 A.L. RVHS	03/28/2023	23406485 PO-230429	32.08	N
		1/25 A.L. RVHS	03/28/2023	23406485 PO-230429	43.11	N
		2/2 A.L. RVHS	03/28/2023	23406485 PO-230429	32.08	N
014665 LOY MATTISON ENTERPRISES	2,242.50	INV#010123022823 JAN-FEB ERATE	03/21/2023	23405091 PO-230061	2,242.50	Y
7038 ALMOND HILL COURT						
ORANGEVALE, CA 95662						
(0) - 0						Y
014144 MARTINEZ, SANDRA	100.61	FEB MILEAGE WG	03/23/2023	23405731 PV-230819	100.61	N
(0) - 0						N
015724 MAXIMUM OIL SERVICE	167.00	INV#60854 USED OIL WASTE	03/30/2023	23407210 PO-230327	167.00	N
164 ROBLES WAY #207						

VALLEJO, CA 94591

(0) - 0 N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
014107 MCCARTY, MELADEE 9217 VERVAIN WAY SACRAMENTO, CA 95829-8733 (209) 601-2940	1,600.00	FEB SRVCS	03/16/2023	23404335 PV-230757	1,600.00	Y
015755 MELODY GRECO (0) - 0	39.83	CADA UBER RIEMB	03/09/2023	23402834 PV-230752	39.83	N
015770 MJB PLUMBING AND BACKFLOW 2715 W. KETTLEMAN LANE SUITE #203-300 LODI, CA 95242 (0) - 0	675.00	SOTRM DAMAGE	03/28/2023	23406486 PV-230833	675.00	N
012837 MOBILE MODULAR 5700 LAS POSITAS ROAD LIVERMORE, CA 94551 (925) 606-9000	625.00	INV#2400300 RMS 3/23-4/21	03/30/2023	23407221 PO-230090	625.00	N
015169 MORGAN, DENISE N	900.00	INV#B5492027 0024	03/30/2023	23407233 PV-230835	900.00	N
014876 N2Y PO BOX 550 HURON, OH 44839 (800) 697-6575	523.55	INV#1062869 UNIQUE CURIC.	03/30/2023	23407196 PO-230464	523.55	N
012514 NOLASCO, ALICIA	110.04	FEB MILEAGE	03/02/2023	23401391 PV-230728	110.04	N

(0) - 0 N



Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
010203 NORTHBAY HEALTHCARE GROUP OCCUPATIONAL HEALTH DEPT. PO BOX 25389 PASADENA, CA 91185 (707) 399-6068	240.00	INV#OH102755 DOT/ DMV FEES	03/21/2023	23405093 PV-230801	240.00	N
		N NORTHBAY HEALT				
015696 NORTHERN CALIFORNIA PREPARATORY SCHOOL PO BOX 2761 ELK GROVE, CA 95759 (0) - 0	5,907.50	INV#NCPS5171 FEB NPS DUES INV#NCPS5187 FEB NPS DUES	03/16/2023 03/16/2023	23404315 PO-230256 23404315 PO-230256	3,600.00 2,307.50	N N
		N				
003218 ORIENTAL TRADING CO INC 4206 SOUTH 108TH STREET OMAHA, NE 68137 (800) 228-0475	80.78	INV#723178150-01 WG ASP INV#723178150-02 WG ASP	03/23/2023 03/23/2023	23405701 PO-230349 23405701 PO-230349	53.85 26.93	N N
		N OTC DIRECT INC				
014733 OTICON 580 HOWARD AVE SOMERSET, NJ 08873 (800) 526-3921	64.06	SHIPPING AND HANDLING INV#9556608 LI BATTERY	03/16/2023 03/16/2023	23404301 PO-230477 23404301 PO-230477	10.00 54.06	N N
		N				
014465 PARKER & COVERT LAW OFFICE 17862 EAST SEVENTEENTH ST#204 EAST BUILDING TUSTIN, CA 92780 (714) 573-0900	21,282.50	INV#75741 INV#75746 INV#75818 INV#75819 INV#75818 INV#4775 INV#4775 INV#4775 INV#75818	03/02/2023 03/02/2023 03/23/2023 03/23/2023 03/23/2023 03/23/2023 03/23/2023 03/23/2023 03/23/2023	23401369 PV-230717 23401369 PV-230717 23405716 PV-230811 23405716 PV-230811 23405716 PV-230811 23405716 PV-230811 23405716 PV-230811 23405716 PV-230811 23405724 PV-230811	9,065.00 150.00 90.00 475.00 8,840.50 678.50 147.50 1,711.00 125.00	Y Y Y Y Y Y Y Y Y
		Y PARKER & COVE				
013692 PATIN, ANGELA	287.68	CONF EXTRA EXPENSES FEB MILEAGE NURSE SUPPL	03/02/2023 03/09/2023 03/16/2023	23401387 PV-230734 23402835 PV-230745 23404353 PV-230796	109.19 130.93 47.56	N N N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
013895 PEARSON CLINICAL ASSESSMENT ORDERING PO BOX 599700 SAN ANTONIO, TX 78259 (800) 627-7271	435.53	INV#21385793 ASRS ED SRVCS	03/30/2023	23407197 PO-230466	435.53	N
014310 PEREZ, GABINO	179.29	MIGRANT ED SUPPL MIGRANT ED SUPPL PARENT ENGAGEMENT WG	03/09/2023 03/09/2023 03/23/2023	23402836 PV-230753 23402836 PV-230753 23405732 PV-230822	96.66 40.78 41.85	N N N
(0) - 0						N
003270 PG&E 685 EMBARCADERO DRIVE SACRAMENTO, CA 95605 (0) - 0	97,608.30	ELECT DIST WIDE FEB RADIO RIO 2/24 CHRGS DIST WIDE ELEC 3/27/23	03/02/2023 03/16/2023 03/30/2023	23401370 PV-230719 23404336 PV-230769 23407234 PV-230845	48,024.85 57.35 49,526.10	N N N
(0) - 0		N PACIFIC GAS AN				
015511 PHIL HAUPT ELECTRIC 5098 FOOTHILLS BLVD ST 3-358 ROSEVILLE, CA 95747 (0) - 0	7,120.00	INV#7084 PLASMA CUTTER INSTALL	03/30/2023	23407235 PV-230840	7,120.00	N
(0) - 0						N
013458 PITNEY BOWES INC 1 ELMCROFT ROAD STAMFORD, CT 06926-0700 (800) 228-1071	422.44	INV#3105966165 PST MCHNE LEASE	03/16/2023	23404316 PO-230059	422.44	N
(800) 228-1071						N
013554 POINT QUEST EDUCATION 9355 E STOCKTON BLVD STE 225 ELK GROVE, CA 95624 (916) 422-0571	16,020.00	INV#538970 NPS SRVCS INV#739105 NPS SRVCS INV#739120 NPS SRVCS	03/16/2023 03/16/2023 03/16/2023	23404317 PO-230385 23404317 PO-230385 23404317 PO-230385	5,220.00 10,440.00 360.00	N N N
(916) 422-0571						N
013244 PRECIADO, VICKI	409.48	REIMB FOR B.O.	03/16/2023	23404354 PV-230779	177.87	N

MARCH MILEAGE
CASBO PER DIEM

03/16/2023 23404354 PV-230793
03/23/2023 23405733 PV-230826

40.61 N
191.00 N

(0) - 0 N

Vendor Name/Address	Total	Description	Date	Warrant	Reference	Amount	1099
012857 PRISTINE REHAB CARE 706 N. DIAMOND BAR BLVD STE #B DIAMOND BAR, CA 91765 (317) 371-3866	10,140.00	INV#8249 SPCH THRPY	03/02/2023	23401371	PV-230740	10,140.00	7
Y							

014333 PROCARE THERAPY 10151 DEERWOOD PARK BLVD BLDG 200 SUITE 400 JACKSONVILLE, FL 32256 (678) 459-1120	27,936.99	INV#20607926 BCBA, SLP, RRAS INV#20602373 BCBA, SLP, RRAS INV#20612337 BCBA, SLP INV#20627093 BCBA, SLP INV#20320297 BCBA, SLP INV#20633976 BCBA, SLP	03/02/2023 03/02/2023 03/16/2023 03/30/2023 03/30/2023 03/30/2023	23401349 23401349 23404318 23407211 23407211 23407211	PO-230386 PO-230386 PO-230386 PO-230386 PO-230386 PO-230386	4,121.42 5,074.46 4,130.59 5,126.36 5,165.41 4,318.75	N N N N N N
N							

010909 RAPP, TIM (0) - 0	97.70	GAS FOR DIST VAN	03/16/2023	23404355	PV-230773	97.70	N
N							

012529 RGM KRAMER INC. 3230 MONUMENT WAY CONCORD, CA 94518 (0) - 0	87,386.67	INV#3694 INV#9133 WG PROJ INV#9321 WG PROJ INV#9134 CMS PROJ inv#9322 cms proj INV#9135 RVHS PROJ INV#9323 RVHS PROJ INV#9136 WG PROJH INV#9143 DHS MOD INV#9324 DHW MOD INV#9330 MEASURE J INV#9330 MEASURE J INV#9137 SITE ROOFING INV#9138 SITE ROOFING INV#9144 SITE ROOFING INV#9145 SITE ROOFING INV#9325 SITE ROOFING INV#9326 SITE ROOFING INV#9145 SITE ROOFING INV#9325 SITE ROOFING INV#9326 SITE ROOFING INV#9137 SITE ROOFING	03/23/2023 03/30/2023	23405717 23407220 23407220 23407220 23407220 23407219 23407219 23407220 23407219 23407219 23407219 23407219 23407219 23407220 23407220 23407219 23407219 23407219 23407219 23407219 23407219 23407220 23407220 23407219 23407219 23407220 23407220 23407220 23407220 23407220 23407220 23407220	PV-230814 PO-220919 PO-220919 PO-230002 PO-230002 PO-230004 PO-230004 PO-230008 PO-230039 PO-230039 PO-230081 PO-230081 PO-230084	5,616.61 13,000.00 10,400.00 11,233.30 864.10 11,537.50 887.50 1,820.00 299.90 1,532.75 7,866.00 2,484.00 8,729.18 2,089.15 1,447.53 1,019.96 1,074.22 298.58 287.68 302.98 84.22 2,462.07	N N
N							

INV#9138	SITE ROOFING	03/30/2023	23407220	PO-230084	589.25	N
INV#9144	SITE ROOFING	03/30/2023	23407220	PO-230084	1,460.19	N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
000193 RIO VISTA ACE HARDWARE 506 STATE HIGHWAY 12 RIO VISTA, CA 94571 (714) 962-4160	1,237.93	ACCT#270676 1/3-2/24 MOT SUPPL	03/21/2023	23405094 PO-230146	1,237.93	N

010239 RIO VISTA SANITATION P.O. BOX 607 RIO VISTA, CA 94571-0607 (0) - 0	2,473.90	INV#002193054 DHW FEB 2023 RMS FEB 2023 DIST OFFICE	03/21/2023 03/21/2023 03/21/2023	23405092 PO-230056 23405092 PO-230056 23405092 PO-230056	919.90 1,288.56 265.44	N N N

010048 RIVER DELTA REVOLVING FUND 445 MONTEZUMA ST RIO VISTA, CA 94571 (0) - 0	515.31	#4163 T BYERS 2/10/23	03/02/2023	23401372 PV-230720	515.31	N

014982 RIVERA-GARCIA, MARIA N	128.25	FEB MILEAGE	03/16/2023	23404356 PV-230783	128.25	N

014784 ROMAN, ANA (0) - 0	51.81	FEB MILEAGE	03/09/2023	23402837 PV-230748	51.81	N

012796 ROSSI, MARCY (0) - 0	93.53	STAFF APPRECIATION RMS	03/23/2023	23405734 PV-230823	93.53	N

012894 S & S BEST SELLER P.O. BOX 513	453.76	IN#101151880 WG ASP SUPPL	03/23/2023	23405702 PO-230398	453.76	N

COLCHESTER, CT 06415-0513

(800) 243-9232 N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
000090 SACRAMENTO COUNTY UTILITIES 9700 GOETHE ROAD SUITE C SACRAMENTO, CA 95827	267.63	BATES WG	03/02/2023 03/02/2023	23401373 PV-230723 23401373 PV-230723	103.27 164.36	N N
(0) - 0						N
015769 SAM FRASER PO BOX 421 CLARKSBURG, CA 95612	2,000.00	PERC 206 RODENT CONTROL	03/28/2023	23406487 PV-230834	2,000.00	N
(0) - 0						N
003501 SCHOLASTIC INC 2931 EAST MCCARTY STREET JEFFERSON CITY, MO 65101	535.54	M27248859 SCIENCE BOOKS	03/02/2023	23401339 PO-230440	535.54	N
(800) 724-6527						N
002988 SCHOOL SERVICES OF CALIFORNIA PO BOX 516613 LOS ANGELES, CA 90051-0599	590.00	W127815-IN BUDGET WORKSHOP	03/02/2023	23401374 PV-230722	590.00	N
(916) 446-7517						N
003318 SCHOOL SPECIALTY INC W6316 DESIGN DRIVE GREENVILLE, WI 54942	310.01	INV#208131845296 DHS SUPPL	03/02/2023	23401351 PO-230247	310.01	N
(0) - 0						N
013941 SCHOOL SPECIALTY INC PO BOX 1579 APPLETON, WI 54912-1579	512.47	INV#308104204428 BATES SUPPL	03/02/2023	23401352 PO-230232	512.47	N
(888) 388-3224						N
000316 SCHOOLS INSURANCE AUTHORITY	731.85	INV#EAP-032023.15 MARCH	03/16/2023	23404337 PV-230767	358.61	N

P.O. BOX 276710
SACRAMENTO, CA 95827-6710

INV#EAP-032023.15 MARCH

03/16/2023 23404337 PV-230767

373.24 N

(0) - 0 N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
013193 SCOE P.O. BOX 269003 10474 MATHER BLVD SACRAMENTO, CA 95826 (0) - 0 N	6,250.00	FY 22-23	03/02/2023	23401375 PV-230721	6,250.00	N
013891 SENTINEL FIRE EQUIPMENT CO INC 5702 BROADWAY SACRAMENTO, CA 95820 (916) 455-5630 N	338.16	INV#92965 RV BUS GRGE INV#92966 CRTLND BUS GRGE	03/23/2023 03/23/2023	23405718 PV-230815 23405718 PV-230815	239.16 99.00	N N
015572 SERNA, CECILIA (0) - 0 N	424.44	JAN MILEAGE FEB MILEAGE 16/2023 23404357 PV-230772	03/02/2023	23401388 PV-230736	259.38 165.06	N N
015220 SERVANIA, ROLLY N	33.01	JAN MILEAGE	03/16/2023	23404358 PV-230782	33.01	N
013480 SHELDON GAS COMPANY 450 CHADBOURNE ROAD SUITE C FAIRFIELD, CA 94534 (707) 425-2951 N	3,175.09	TRANSPORTATION YARD WALNUT GROVE INV#12453635 WG PROPANE	03/16/2023 03/16/2023 03/30/2023	23404338 PV-230759 23404338 PV-230759 23407236 PV-230841	1,133.44 1,038.61 1,003.04	N N N
014524 SHRED IT PO BOX 101007 PASADENA, CA 91189-1007 (0) - 0 N	162.72	INV# 8003401761 SHREDDING SRVC	03/21/2023	23405095 PV-230799	162.72	N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
000055 SIA DELTA DENTAL P.O. BOX 276710 SACRAMENTO, CA 95827-6710	4,610.04	RETIREES PREM. RETIREES PREM.	03/09/2023 03/09/2023	23402838 PV-230755 23402838 PV-230755	1,755.25 2,854.79	N N
(0) - 0						N
000056 SIA VISION SERVICE P.O. BOX 276710 SACRAMENTO, CA 95827-6710	951.72	RETIREES PREM. RETIREES PREM.	03/09/2023 03/09/2023	23402839 PV-230754 23402839 PV-230754	547.96 403.76	N N
(0) - 0						N
014477 SISNEROS, KELLEE	256.63	QSS CONF MILEAGE REIMB CASBO PER DIEM	03/16/2023 03/23/2023	23404359 PV-230791 23405735 PV-230828	65.63 191.00	N N
(0) - 0						N
000095 SMUD P.O. BOX 15555 SACRAMENTO, CA 95852	24,235.26	2/2-3/3 ACCT#376785 ELEC 2/2-3/3 ACCT#376135 ELEC 2/2-3/3 ACCT#376682 ELEC 2/2-3/3 ACCT376224 ELEC 2/2-3/3 ACCT#376786 ELEC 2/2-3/3 ACCT#319225 ELEC 2/2-3/3 ACCT#376178 ELEC 2/2-3/3 ACCT#376672 ELEC	03/16/2023 03/16/2023 03/16/2023 03/16/2023 03/16/2023 03/16/2023 03/16/2023 03/16/2023	23404319 PO-230038 23404319 PO-230038 23404319 PO-230038 23404319 PO-230038 23404319 PO-230038 23404319 PO-230038 23404319 PO-230038 23404319 PO-230038	28.06 56.13 1,064.24 754.25 220.64 2,868.55 8,229.49 11,013.90	N N N N N N N N
(0) - 0						N
012084 SODEXO INC & AFFILIATES PO BOX 360170 PITTSBURGH, PA 15251-6170	80,669.95	RMS PANTHER ON THE MONTH INV#122018 DAIRY BOARD DINNER CREDIT INV#122020 INV#1002249217 FEB INV#122019	03/30/2023 03/30/2023 03/30/2023 03/30/2023 03/30/2023 03/30/2023 03/30/2023	23407237 PV-230853 23407237 PV-230853 23407237 PV-230853 23407243 PV-230853 23407243 PV-230853 23407243 PV-230853 23407243 PV-230853	45.30 9,314.92 40.17 5,617.96 74.17 65,074.10 503.33	N N N N N N N
(0) - 0						N
013664 SOLANO COUNTY ROOFING INC 4349 CORDELIA ROAD FAIRFIELD, CA 94534	25,449.00	INV#146601 STORM DAMAGE INV#146604 REPAIRS AT BATES	03/02/2023 03/30/2023	23401353 PO-230460 23407201 PO-230490	5,458.00 19,991.00	N N

(707) 580-5079

N



INV#353316970	ASP DHW SUPPL	03/30/2023	23407213	PO-230447	23.21	N
INV#3533166971	ASP DHW SUPPL	03/30/2023	23407213	PO-230447	69.07	N
INV#3532133360	ASP DHW SUPPL	03/30/2023	23407213	PO-230447	141.46	N
INV#3532133359	ASP DHW SUPPL	03/30/2023	23407213	PO-230447	6.69	N
INV#3533166969	ASP DHW SUPPL	03/30/2023	23407213	PO-230447	252.47	N
INV#3532919276	DIST OFFICE SUP	03/30/2023	23407238	PV-230836	56.58	N
INV#3532919276	DIST OFFICE SUP	03/30/2023	23407238	PV-230836	56.59	N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
014069 STAPLES ADVANTA (Continued...)		INV#3532919276 DIST OFFICE SUP	03/30/2023	23407238 PV-230836	86.40	N
003646 STATE OF CALIFORNIA	548.00	INV#639976 FINGERPRINTING	03/16/2023	23404339 PV-230790	49.00	N
1300 I STREET		INV#639976 FINGERPRINTING	03/16/2023	23404339 PV-230790	474.50	N
SUITE 810		INV#639976 FINGERPRINTING	03/16/2023	23404339 PV-230790	24.50	N
SACRAMENTO, CA 95814						
(0) - 0						N
000096 STEWART INDUSTRIAL SUPPLY INC	2,807.50	ACCT#23100 2/2-2/28 MAINT	03/30/2023	23407214 PO-230404	2,807.50	N
608 HWY 12						
RIO VISTA, CA 94571						
(707) 374-5567						N
014675 TALLEY, ELAINE	1,406.25	2023-12 IEP FACILITATION	03/16/2023	23404340 PV-230761	1,406.25	Y
6 PARKSIDE DR						
DAVIS, CA 95616						
(530) 304-0090						Y
014430 TAQUERIA MEXICO	215.00	REC.#19237/19474 RVHS TACOS	03/30/2023	23407215 PO-230507	215.00	N
133 MAIN ST						
RIO VISTA, CA 94571						
(707) 374-2680						N
015762 TERE HAM	816.78	JAN	03/16/2023	23404360 PV-230794	105.58	N
		NOV	03/16/2023	23404360 PV-230794	85.25	N
		SEPT	03/16/2023	23404360 PV-230794	155.00	N
		DEC	03/16/2023	23404360 PV-230794	77.50	N
(0) - 0		FEB	03/16/2023	23404360 PV-230794	129.95	N
		AUG	03/16/2023	23404360 PV-230794	108.50	N
		OCT	03/16/2023	23404360 PV-230794	155.00	N
015277 TEXTHELP INC	150.00	INV#63717 READ&WRITE SINGLE	03/30/2023	23407198 PO-230493	150.00	N
500 UNICORN PARK DRIVE						
WOBURN, MA 01801						
(0) - 0						N

CAFE MTNG SUPPL HBBY LBBY T.B. 03/16/2023 23404344 PV-230785

196.71 N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
001896 UNITED PARCEL SERVICE INC 55 GLENLAKE PARKWAY NE ATLANTA, GA 30328	542.49	0000870E30073	03/02/2023	23401376 PV-230724	59.08	N
		0000870E30063	03/02/2023	23401376 PV-230724	45.97	N
		INV#0000870E30083	03/16/2023	23404341 PV-230763	82.29	N
		INV#0000870E30093	03/16/2023	23404341 PV-230763	83.55	N
(0) - 0 N		INV#0000870E30103 WKLY CHRGS	03/23/2023	23405721 PV-230817	114.16	N
		INV#0000870E30113	03/30/2023	23407240 PV-230842	95.44	N
		INV#0000870E30123	03/30/2023	23407240 PV-230842	62.00	N
015747 VANDEN BOS ELECTRIC INC 502 GIUSEPPE COURT STE. 5 ROSEVILLE, CA 95678	84,882.50	INV#220065-002 WG PROJ	03/16/2023	23404322 PO-230450	84,882.50	N
(0) - 0 N						
012718 VELA, CHRISTINA	132.06	FEB MILEAGE	03/16/2023	23404361 PV-230776	32.06	N
		CDL EXAM	03/16/2023	23404361 PV-230781	100.00	N
(0) - 0 N						
015268 VERA ZAZUETA, MITZI	11.14	MARC MILEAGE	03/30/2023	23407241 PV-230850	11.14	N
N						
013997 VERIZON WIRELESS ONE VERIZON PLACE ALPHARETTA, GA 30004	4,314.40	1/14-2/13 SPED CELL	03/02/2023	23401355 PO-230035	15.69	7
		1/14-2/13 ASP CELL	03/02/2023	23401355 PO-230035	78.45	7
		1/14-2/13 DIST WIDE CELL	03/02/2023	23401355 PO-230035	1,710.68	7
		1/14-2/13 MAINT CELLS	03/02/2023	23401355 PO-230035	94.14	7
() Y VERIZON WIRELE		1/14-2/13 HOT SPOTS	03/02/2023	23401355 PO-230035	220.09	7
		HOT SPOTS 2/14-3/13	03/30/2023	23407217 PO-230035	220.09	7
		ASP CELL 2/14-3/13	03/30/2023	23407217 PO-230035	78.45	7
		DIST WIDE CELL 2/14-3/13	03/30/2023	23407217 PO-230035	1,786.98	7
		MAINT CELLS 2/14-3/13	03/30/2023	23407217 PO-230035	94.14	7
		SPED CELL 2/14-3/13	03/30/2023	23407217 PO-230035	15.69	7

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
000104 WARREN'S MACHINE & WELDING 52270 CLARKSBURG ROAD P.O. BOX 398 CLARKSBURG, CA 95612 (916) 744-1667	469.90	INV#23624 DHS AG INV#23649 DHS AG INV#23624 DHS AG INV#23649 DHS AG	03/30/2023 03/30/2023 03/30/2023 03/30/2023	23407218 PO-230240 23407218 PO-230240 23407218 PO-230240 23407218 PO-230240	157.20 77.76 157.19 77.75	7 7 7 7
Y WIGLEY, WARREN						
010906 WASTE MANAGEMENT OF WOODLAND P.O. BOX 78251 PHOENIX, AZ 85062-8251 (0) - 0	2,856.08	INV#0798546-2549-2 DHS WST INV#0799722-2549-8 DHS WST INV#0800971-2549-8 DHW WST	03/16/2023 03/16/2023 03/16/2023	23404321 PO-230054 23404321 PO-230054 23404321 PO-230054	1,058.17 739.74 1,058.17	N N N
N						
012247 WELLS FARGO BANK WF 8113 P.O. BOX 1450 MINNEAPOLIS, MN 55485-8113 (0) - 0	900.00	INV#2193329 ACCT# 1RIVE305 INV#2193328 ACCT# 2RIVE305	03/21/2023 03/21/2023	23405086 PV-230800 23405086 PV-230800	450.00 450.00	N N
N						
000490 WILCO SUPPLY 1973 DAVID ST SAN LEANDRO, CA 94577 (800) 745-5450	612.45	INV#10076811-00 INV#10087264-00 MAINT SUPPL	03/16/2023 03/21/2023	23404343 PV-230756 23405097 PV-230804	97.29 515.16	N N
N						
012528 WILLIAMS SCOTSMAN INC 901 SOUTH BOND ST. #600 BALTIMORE, MD 21231 (800) 782-1500	5,153.32	INV#9016964161 RVHS MODULAR INV#9016964159 RMS MODULAR INV#9016964162 DHW MODULAR INV#9016964160 RMS MODULAR	03/23/2023 03/23/2023 03/23/2023 03/23/2023	23405710 PO-230088 23405710 PO-230088 23405710 PO-230088 23405710 PO-230088	1,288.33 1,288.33 1,288.33 1,288.33	N N N N
N						
014450 WIZIX 4777 BENNETT DRIVE SUITE D LIVERMORE, CA 94551 (916) 913-6191	5,874.99	INV#323814 RVHS INV#326068 RVHS INV#323825 DHW INV#326069 RMS INV#327695 WG INV#323493 BATES INV#323826 DHS	03/23/2023 03/23/2023 03/23/2023 03/23/2023 03/23/2023 03/23/2023 03/23/2023	23405722 PV-230807 23405722 PV-230807 23405722 PV-230807 23405722 PV-230807 23405722 PV-230807 23405722 PV-230807 23405722 PV-230807	975.05 540.06 687.47 453.64 273.45 70.12 1,000.02	N N N N N N N
N WIZIX TECHNOLO						

INV#324494	BATES	03/23/2023	23405722	PV-230807	133.83	N
INV#320826	DIST OFFICE	03/23/2023	23405722	PV-230807	264.80	N
INV#324217	ISLE	03/23/2023	23405722	PV-230807	492.39	N
INV#326540	DIST OFFICE	03/23/2023	23405722	PV-230807	321.42	N
INV#327278	F5	03/23/2023	23405722	PV-230807	129.63	N
INV#323813	DIST OFFICE	03/23/2023	23405722	PV-230807	363.96	N
INV#326789	CAFE SUPPLY ORDER	03/23/2023	23405723	PV-230807	14.50	N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
014450 WIZIX (Continued...)		INV#321211 CAFE	03/23/2023	23405723 PV-230807	24.08	N
		INV#326376 CAFE	03/23/2023	23405723 PV-230807	130.57	N
015760 WON-DOOR CORPORATION 1865 S 3480 W SALT LAKE CITY, UT 84104	432.60	DHW JOB #151978	03/09/2023	23402840 PV-230751	432.60	N
(0) - 0						N
014388 WPS PUBLISH 625 ALASKA AVENUE TORRANCE, CA 90503-5124	397.25	INV#WPS-452393 SHIPPING	03/02/2023	23401340 PO-230478	33.40	N
		INV#WPS-452393 PSYCH SUPPL	03/02/2023	23401340 PO-230478	363.85	N
(800) 648-8857						N
District total:	1,650,660.76					
Report total:	1,650,660.76					

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: X

From: Tammy Busch, Asst. Supt. of Business Services

Item Number: 10.4

Type of item: (Action, Consent Action or Information Only): Consent Action

SUBJECT:

Request to Approve the Contract with Associated Valuation Services, Inc. (AVS) to Provide an Onsite Inventory List to Update the Original Inventory List of Fixed Assets for All District Locations

BACKGROUND:

The District has utilized AVS for many years in maintaining its fixed asset inventory and to provide reports for external audit, comply with Government Accounting Standards Board (GASB) 34 and year-end closing documents. The last fixed asset inventory was completed in 2015.

STATUS:

The Asst. Supt. of Business Services, leadership, and maintenance staff will work with AVS to ensure they have access to all sites and rooms to complete the scope of work. The cost not to exceed is for incidentals that may occur while AVS is performing the fixed asset inventory.

PRESENTER:

Tammy Busch, Asst. Supt. of Business Services

OTHER PEOPLE WHO MIGHT BE PRESENT:

COST AND FUNDING SOURCES:

This will be paid from General Fund not to exceed \$20,000.

RECOMMENDATION:

That the Board approves the contract with Associated Valuation Services, Inc. (AVS) to provide an onsite inventory list to update the original inventory list off fixed assets for all District locations.

Time allocated: 3 minutes



PHYSICAL INVENTORY of FIXED ASSETS REPORTING PROPOSAL

DATE

March 17, 2023

CLIENT

RIVER DELTA UNIFIED SCHOOL DISTRICT, to be referred to as the District herein.

PURPOSE

Complete an onsite Inventory of Fixed Assets of an original cost exceeding \$500 and above for all District locations.

PROJECT SCOPE AND OUTLINE SUMMARY

- Complete a room by room inspection at each site an Inventory of items with an original value of \$500 and above. Items included are equipment, furniture, vehicles, musical instruments, technology.
- It will be the responsibility of AVS to conduct and complete the contacts and appointments to conduct the appropriate inventory schedule.
- Accountable equipment (desks, chairs, tables, file cabinets...) having a value less than the State minimum (\$500) will not be inventoried.
- A Licensed Vehicle and Musical Instrument lists must be supplied to the Consultant in Excel format. These Licensed Vehicle and Musical Instruments will then be included into the current inventory reporting. Consultant will not physically verify these assets. Licensed Vehicles and Musical Instruments will be "book tagged" for reporting purposes. Barcode tags will be reserved to be used as "Book Tags." "Book tagged" is defined as an asset not physically tagged, the corresponding barcode tag is stored in a separate hard file to secure the barcode tag for future reference as well as to insure it not be being used again, eliminating duplicates.
- Projectors, cameras and other items mounted 8 feet or above the floor will be inventoried as "inaccessible". Client will be supplied with an Inaccessible Assets file after completion of the inventory audit. Client may indicate from the Inaccessible Assets file which items to be added to the new inventory as well as supplying Consultant with any missing data, i.e. make, model, serial number etc.
- A networking equipment list (i.e. switches, routers, data cabinets, WAP's, etc.) must be provided to the consultant, in Excel format, to be included in current inventory reporting. List must include make, model, date of acquisition, acquisition cost, site name, room name. Failure to supply all pertinent data will cause inaccuracies in the inventory report.

INVENTORY REPORTS

- Inventory report listing all inventorial items by site/building/room.
- Inventory report listing all inventorial items by sequential Bar Code identifier number.
- Inventory report listing all inventorial items by category and sub-category.
- Inventory report listing Unaccounted for Items.
- Inventory report listing Inaccessible Items.
- Each inventory report will list Site name, Building/room, bar code number, make, model (#), serial number, and description/type. These items will be listed if applicable, accessible and/or available.



**PHYSICAL INVENTORY of
FIXED ASSETS REPORTING
PROPOSAL**

ITEMS NOT TO BE PHYSICALLY INVENTORIED

- Computer monitors 36 inches or less.
- Televisions with a screen 55 inches or less.
- All leased copiers.
- Any type of Computers in any individual protection cases.
- Chromebook/Netbooks/Mini Computers/Tablet Type Computers
- Any asset not physically accessible or present or in locked carts, stored in cabinets or not physically available during the onsite inventory.
- Vehicles licensed by the State of California Department of Motor Vehicles
- Musical Instruments
- Items such as Projectors and cameras mounted above 8 feet from floor.
- Buildings/structures land improvements, infrastructure, and land.

PROPOSED FEE AND PAYMENT SCHEDULE

The fees for the subject property inventory audit services, and to comply with GASB 34, is all inclusive and includes all aspects in compiling the information and completing the report, travel expenses and time and all other associated expenses are proposed as follows:

Fixed Asset

Associated Valuation Services, Inc. personnel will conduct a comprehensive physical inventory of capital outlay items with a unit original cost greater than \$500 in certain locations and existing facilities currently operated and maintained by District.

River Delta Unified School District (15 Sites)

<u>Name</u>	<u>Address</u>	<u>City</u>	<u>ST</u>	<u>ZIP</u>
Bates Elementary	180 Primasing Avenue	Courtland	CA	95615-0308
Clarksburg Middle	52870 Netherlands Road	Clarksburg	CA	95612-5078
Courtland Transportation Site	140 Magnolia	Courtland	CA	95615-0308
D. H. White Elementary	500 Elm Way	Rio Vista	CA	94571-1304
Delta High	52810 Netherlands Avenue	Clarksburg	CA	95612-0100
Isleton Elementary	412 Union Street	Isleton	CA	95641-0728
Mokelumne High (Continuation)	160 Courtland High School Lane	Courtland	CA	95615-0574
Rio Vista High	410 South Fourth Street	Rio Vista	CA	94571-1939
River Delta Community Day	160 Courtland High School Lane	Courtland	CA	95615-0574
River Delta High/Elementary (Alternative)	525 South Second Street	Rio Vista	CA	95615-1941
Riverview Middle	525 South Second Street	Rio Vista	CA	94571-1941
Walnut Grove Elementary	14181 Grove Street	Walnut Grove	CA	94571-1939
Wind River Adult School	445 Montezuma Street	Rio Vista	CA	94571-1939



**PHYSICAL INVENTORY of
FIXED ASSETS REPORTING
PROPOSAL**

Warehouse Transportation Facilities	445 Montezuma Street	Rio Vista	CA	94571-1939
District Office	445 Montezuma Street	Rio Vista	CA	94571-1939

Total Estimated Fees:

New Inventory (with \$500 Threshold) Fixed Asset (Equipment, Furniture, etc.)	\$20,259
10% WITS Discount	<u>\$- 2,025</u>
Estimated Total	\$18,234

These cost estimate proposals are subject to the completion of all components simultaneously by Associated Valuation Services, Inc.

TERMS AND CONDITIONS

This proposal includes the inventory of 200 laptop computers over \$500. If total amount of laptop computers exceeds 200 laptops, the district will be billed additional fees based on the following formula: the total project fees as listed above and divided by total number of items in new inventory (less all included laptops) to determine the per item fee for the additional laptop computers.

One third of estimated bid proposal will be due upon agreement and signing contract or before beginning the Inventory Audit program, one third of estimated bid proposal after completion of onsite inventory visits and the remaining one third after completion of inventory reports as set forth herein.

DISTRICT/CLIENTS RESPONSIBILITIES

- Current Vehicle list.
- Musical instrument list by site for each site that has such instruments.
- Evacuation maps of each site to be inventoried. These maps are used for checking off rooms as they are inventoried.
- List of Locations (rooms) at each site where assets are located as District property.
- Master Keys for all locations and sites to be used during the inventory.
- Personnel contact list with name and phone number for each site.
- Barcodes tags to be used by Consultant.
- District wide-Campus wide wireless access and passwords.

OPTIONAL FEE SERVICES:

Associated Valuation Services, Inc. will supply vinyl, pressure activated code 39 bar code labels to furniture and equipment and provide District with additional bar codes for future inventory needs. (Cost TBD)

Online Maintenance Service WITS (Web Interface Tracking System) (Cost TBD)

Excel Data Worksheet (Cost TBD)



PHYSICAL INVENTORY of FIXED ASSETS REPORTING PROPOSAL

CONTACT INFORMATION

1. Name of Firm: Associated Valuation Services, Inc.
2. Address: 3501 Coffee Road, Suite 1C Modesto, California 95355
3. Telephone No.: (209) 543-8245: Office (209) 543-8280 Fax No.
4. Name, title, and professional designations of individual who will have primary responsibility for the audit/study and serve as the contact person:

Burton Wiltz – President

DISCLOSURES AND LIMITATIONS

Regarding the Proposal, Associated Valuation Services, Inc. expressly reserves the right to further negotiate, alter and/or modify this instrument including but not limited to additions, corrections, discounts or increases with the District or their representative. Both parties shall approve all such negotiations in writing.

Associated Valuation Services, Inc. hereby gives notice to the District whereas if needed, Associated Valuation Services, Inc. will make arrangements to meet with the District to answer questions or make presentations pertinent to the audit process.

This proposal, attachments, samples, contracts, pricing, etc. in part and in whole may be withdrawn or subject to changes by Associated Valuation Services, Inc. if not accepted within 90 days after the initial proposal date. At consultant's sole discretion, proposal fees are subject to further review if not scheduled within 150 days of contract date and may be increased no more than 4% for each 150 day period postponed.

CONCLUSION AND SIGNATURE

We at Associated Valuation Services, Inc. want to express our confidence and genuine appreciation to the District, its Members and representatives for reviewing this Proposal and allowing Associated Valuation Services, Inc to be a part of this process.

We want to assure all concerned in the review and consideration of this proposal it has been and is completed as accurately and correctly as possible. Should in the review process you need any information clarified, elaborated upon or corrected please be in contact with Associated Valuation Services, Inc. as soon as possible.

Associated Valuation Services, Inc. strives to be competitive and offer our customers and clients the best possible service and product at the lowest possible price, with the least amount of inconvenience to our customers, by working together in structuring all transactions with a team or partnership approach to conducting business. This includes the important part of any relationship of being flexible and willing to work together to successfully reach all our goals.

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: X

From: Tracy Barbieri, Director of Special Education

Item Number: 10.5

Type of item: (Action, Consent Action or Information Only): Consent Action

SUBJECT:

Request to Approve the Agreement with DoLightful, Inc. ("Kango") to provide Transportation Services for the 2022-2023 School Year

BACKGROUND:

Kango is a transportation service that provides transportation for kids from preschool to high school. Drivers must pass a rigorous selection process which includes in-person interviews, background checks, fingerprinting, and more.

STATUS:

The District is need of transportation services for two District students that attend our Non-Public and Galt Schools. The proposed services will be utilized for the remainder of the 2022-2023 regular school year and continue through the Extended School Year Program.

PRESENTER:

Tracy Barbieri, Director of Special Education

OTHER PEOPLE WHO MIGHT BE PRESENT:

COST AND FUNDING SOURCES:

Not to exceed \$30,000 paid by Special Education funds.

RECOMMENDATION:

That the Board approves the agreement with DoLightful, Inc. ("Kango") to Provide Transportation Services for the 2022-2023 School Year

Time allocated: 2 minutes



March 27th, 2023
Tracy Barbieri
River Delta Unified School District
44 Montezuma St.
Rio Vista, CA 94571

Dear Tracy,

This letter agreement (“Letter”) is effective as of the date stated above (“Effective Date”) by and between River Delta Unified School District (“District”) and DoLightful, Inc. (“Kango”). The District’s use of the Kango Service is subject to the Kango Terms of Use available at <http://www.Kangoapp.co/terms.html> and the Kango Privacy Policy available at www.Kangoapp.co/privacy.html, both of which are incorporated into this Letter by this reference. This Letter supplements and amends the Terms of Use and Privacy Policy; except as modified by this Letter, all terms and conditions of the Terms of Use and Privacy Policy will remain unchanged. In the event of any conflict between the terms of this Letter and the Terms of Use or Privacy Policy, this Letter shall control. Any capitalized terms used herein without definition shall have the meaning given to them in the Terms of Use or Privacy Policy. District and Kango agree as follows:

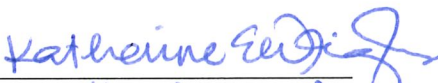
1. Kango will endeavor to provide scheduled rides for the District as entered by an Account Manager based on a school calendar provided by the District. A school administrator may have “viewing access” to our console, which displays the ride schedule. Due to post-pandemic conditions, please note that Kango cannot guarantee 100% ride fulfillment
2. There is a 24 hour ride cancellation policy in which rides are payable in full as documented on our FAQ page at <https://www.kangoapp.co/faq.html>. Either the District or Kango may terminate this Agreement by providing the other party with at least thirty (30) days prior written notice.
3. Ride fares will be fixed and follow [route] estimates provided in Exhibit A. These may be reevaluated for the second semester and upcoming school year. Monthly invoices will be provided. Payment terms are Net 30 days.
4. All use by Kango of any Personal Information of District’s community members shall be in accordance with the Kango Privacy Policy. Kango confirms that it will not share, rent nor sell such Personal Information with any third parties in a personally identifiable form, except in the limited circumstances set forth in such Privacy Policy.

5. District will indemnify and hold Kango, its parents, subsidiaries, affiliates, officers, and employees harmless (including, without limitation, from all damages, liabilities, settlements, costs and attorneys' fees) from any claim or demand made by any third party due to or arising out of District's access to and use of the Services, including without limitation any claims or demands relating to or arising from or during activities organized by District or its community members using the Kango Services.
 6. Kango may disclose that District is one of its customers to any third party, including without limitation in its publicity and marketing materials.
 7. Kango will maintain its license and insurance and ensure all drivers are background checked, fingerprinted, registered with the CA Trustline Caregiver registry, DMV checked, and have childcare experience.
 8. District will review and enforce Kango's COVID-19 Safety Guidelines outlined at <https://www.kangoapp.com/covid-safety.html>. District acknowledges and agrees that while Kango will use reasonable efforts to follow and enforce the COVID-19 Safety Guidelines, using the Services inherently includes possible exposure to and illness from infectious diseases including but not limited to COVID-19. District has read and agrees to the attached COVID-19 Safety Acknowledgement - Release of Liability and Assumption of Risk, which is hereby incorporated by reference.
 9. The terms of this Letter shall not be modified or amended other than by a writing executed by both parties by their duly authorized representatives.
10. If you agree with this Letter, please countersign an attached copy of the Letter and email it back to me at sara@kangoapp.com.

Sincerely,
DOLIGHTFUL, INC.

By: _____
Name: Sara Schaer
Title: President/CEO

Accepted and agreed by
River Delta Unified School District

By: 
Name: Katherine E Wright
Title: Superintendent

COVID-19 SAFETY ACKNOWLEDGEMENT - RELEASE OF LIABILITY AND ASSUMPTION OF RISK

This Release of Liability and Assumption is entered into by and on behalf of DoLightful, Inc. ("Kango") and the District referenced below ("District") in connection with District and its parents, students and

community using the transportation services provided by Kango (the "Services"). In consideration of being permitted by Kango to use the Services, District agrees to all the terms and conditions set forth in this instrument (this "Release").

RELEASE AND WAIVER. TO THE FULLEST EXTENT PERMITTED BY LAW, District HEREBY RELEASES, WAIVES AND FOREVER DISCHARGES ANY AND ALL LIABILITY, CLAIMS, AND DEMANDS OF WHATEVER KIND OR NATURE AGAINST KANGO, INCLUDING IN EACH CASE, WITHOUT LIMITATION, ITS DIRECTORS, OFFICERS, EMPLOYEES, DRIVERS AND AGENTS (THE "RELEASED PARTIES"), EITHER IN LAW OR IN EQUITY, TO THE FULLEST EXTENT PERMISSIBLE BY LAW, INCLUDING BUT NOT LIMITED TO DAMAGES OR LOSSES CAUSED BY THE NEGLIGENCE, FAULT OR CONDUCT OF ANY KIND ON THE PART OF THE RELEASED PARTIES, INCLUDING BUT NOT LIMITED TO DEATH, BODILY INJURY, ILLNESS, ECONOMIC LOSS OR OUT OF POCKET EXPENSES, OR LOSS OR DAMAGE TO PROPERTY, WHICH District, ITS STUDENTS, PARENTS AND COMMUNITY AND THEIR HEIRS, ASSIGNEES, NEXT OF KIN AND/OR LEGALLY APPOINTED OR DESIGNATED REPRESENTATIVES, MAY HAVE OR WHICH MAY HEREAFTER ACCRUE ON THEIR BEHALF, WHICH ARISE OR MAY HEREAFTER ARISE FROM THE USE OF THE SERVICES.

ASSUMPTION OF THE RISK. District acknowledges and understands the following:

1. Participation includes possible exposure to and illness from infectious diseases including but not limited to COVID-19. While particular rules and personal discipline may reduce this risk, the risk of serious illness and death does exist;
2. District knowingly and freely assumes all such risks related to illness and infectious diseases, such as COVID-19, even if arising from the negligence or fault of the Released Parties; and
3. District hereby knowingly assumes the risk of injury, harm and loss associated with the Services, including any injury, harm and loss caused by the negligence, fault or conduct of any kind on the part of the Released Parties.

This waiver and release does not extend to claims for gross negligence, intentional or reckless misconduct, or any other liabilities that California law does not permit to be released by agreement.

District understands that by signing this Release, it is waiving any and all claims, of any kind arising out of or attributable to the use of the Services by District, its students, parents or community, including those claims that may be unknown to District, or which it does not suspect to exist at this time. **WITH THE INTENTION OF WAIVING ALL UNKNOWN AND UNSUSPECTED CLAIMS, District HEREBY EXPRESSLY WAIVES ALL RIGHTS, BENEFITS, AND PROTECTIONS IT MAY HAVE UNDER CALIFORNIA CIVIL CODE SECTION 1542, WHICH READS AS FOLLOWS:**

A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release and that, if known by him or her, would have materially affected his or her settlement with the debtor or released party.

District shall defend, indemnify, and hold harmless the Released Parties against any and all losses, damages, liabilities, deficiencies, claims, actions, judgments, settlements, interest, awards, penalties, fines, costs, or expenses of whatever kind, including reasonable attorney fees, fees, the costs of enforcing any right to indemnification under this Release, and the cost of pursuing any insurance providers, arising out of or resulting from any claim of a third party related to the use of the Services, including any claims arising out of District's own negligence.

If any term or provision of this Release is held invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability shall not affect any other term or provision of this Release or invalidate or render unenforceable such term or provision in any other jurisdiction. This Release is

binding on and shall inure to the benefit of Kango and District and their respective heirs, successors, and assigns. All matters arising out of or relating to this Release shall be governed by and construed in accordance with the internal laws of the State of California without giving effect to any choice or conflict of law provision or rule (whether of the State of California or any other jurisdiction). Any claim or cause of action arising under this Release may be brought only in the federal and state courts located in San Francisco, California.

BY SIGNING BELOW OR USING OR PROMOTING THE SERVICES, District IS DEEMED TO HAVE GIVEN A FULL RELEASE OF LIABILITY TO THE RELEASED PARTIES.

Signed:

Katherine E Wright

Printed Name:

Katherine E Wright

District:

River Delta Unified School District

Date: 3/30/23

EXHIBIT A

Kango's Per Mile Pricing for the **2022-23** School Year is as follows:

- \$38 minimum fare (inclusive of first 4 miles) + \$2.99 per mile

Pricing is inclusive of two passengers per vehicle, all driver PPE, route analysis, Kango's Standard

Route #1 (AM)

M-F- 7:00AM Pickup (student name, Eddie, plus 2 aides): 405 Drouin Drive, Rio Vista, CA 95571

- **AM Drop Off (School): 6046 Lemon Hill Ave, Sacramento, CA 95824**
 - **Total Mileage: 46 miles (estimated)**
 - **Total Duration : 80 minutes (estimated)**
 - **One Way Rate: \$164**
 - **Third passenger - \$5 Additional charge per ride**

- **AM Schedule: Bell time is 8:30AM, M-F**

Route #2 (PM)

M-F- 1:30PM Pickup (student name Eddie, plus 2 aides): 6046 Lemon Hill Ave, Sacramento, CA 95824

- **PM Dropoff (Home): 405 Drouin Drive, Rio Vista, CA 95571**
 - **Total Mileage: 46 miles (estimated)**
 - **Total Duration : 80 minutes (estimated)**
 - **One Way Rate: \$164**
 - **Third passenger - \$5 Additional charge per ride**

- **PM Schedule: Dismissal is 1:30PM M-F [OPEN: any minimum days? TBD]**

Total Estimated Daily Rate : \$338.00 (round trip, AM/PM, 3 passengers)

Pricing is based on 3 passengers in the vehicle. Pricing is inclusive of route analysis, dedicated Kango Account Management and Customer Support, and parent onboarding.

Route #1 (PM Only)

M-F- 11:30am Pickup (Adrian, age 5): 248 W A St, Galt CA 95632

PM Drop Off (Home): 309 B St. Isleton, CA 95641

- Total Mileage: 28 miles (estimated)
- Total Duration : 40 minutes (estimated)
- **One Way Rate: \$118 (inclusive of the \$8 car seat fee)**
- **PM Schedule:** Dismissal is 11:30AM M-F
- *[OPEN: any minimum days? District will provide a bell schedule and school calendar prior to starting service).*

Total Estimated Daily Rate : \$118.00 (PM only, single passenger)

Pricing is based on a single passenger in the vehicle, along with a car seat. Pricing is also inclusive of route analysis, dedicated Kango Account Management and Customer Support, and parent onboarding.

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: X

From: Katherine Wright, Superintendent

Item Number: 10.6

Type of item: (Action, Consent Action or Information Only): Consent Action

SUBJECT:

Request to Approve the Revisions to Appendix A – Designated Positions of the Conflict-of-Interest Code for River Delta Unified School District

BACKGROUND:

It is required by Government Code Section 87300 et seq., that the district maintain an up-to-date Conflict of Interest Code which includes the identified/designated employees who are required to complete an annual report— which discloses certain investments, income, interests in real property and business position and who must disqualify themselves from making or participating in the making of financial decisions affecting those interests.

STATUS:

The Fair Political Practices Commission has amended the disclosure categories for designated positions required to complete a statement of economic interests with the District. Attached is a draft copy of the Notice of Intention to Amend the Conflict of Interest Code of the River Delta Unified School District. A comment period has been established commencing on February 22, 2023, and closing on April 7, 2023. Any interested person may submit written comments relating to the proposed amendment by submitting them no later than the April 7, 2023, deadline or at the conclusion of the Public Hearing, if requested, whichever comes later. A hearing must be requested no later than March 30, 2023. No comment or concerns were received by either District employees or members of the public.

PRESENTER:

Katherine Wright, Superintendent

COST AND FUNDING SOURCES:

No Cost to the District to amend the Conflict of Interest Codes for River Delta USD.

RECOMMENDATION:

That the Board approves the revisions to the Conflict of Interest Code as submitted.

Time allocated: 5 minutes

NOTICE OF INTENTION TO AMEND THE CONFLICT OF INTEREST CODE OF THE RIVER DELTA UNIFIED SCHOOL DISTRICT

NOTICE IS HEREBY GIVEN that the River Delta Unified School District, pursuant to the authority vested in it by section 87306 of the Government Code, proposes amendment to its conflict of interest code. A comment period has been established commencing on February 22, 2023 and closing on April 7, 2023. All inquiries should be directed to the contact listed below.

The River Delta Unified School District Superintendent's Office proposes to amend its conflict of interest code to include employee positions that involve the making or participation in the making of decisions that may foreseeably have a material effect on any financial interest, as set forth in subdivision (a) of section 87302 of the Government Code. The amendment carries out the purposes of the law and no other alternative would do so and be less burdensome to affected persons.

Changes to the conflict of interest code include: Language change provided by the Fair Political Practices Commission regarding which Designated Positions fall under which Disclosure Category.

The proposed amendment and explanation of the reasons can be obtained from the agency's contact.

Any interested person may submit written comments relating to the proposed amendment by submitting them no later than April 7, 2023, or at the conclusion of the Public Hearing, if requested, whichever comes later. At this time, no Public Hearing is scheduled. A person may request a hearing no later than March 30, 2023.

The River Delta Unified School District Superintendent's Office has determined that the proposed amendments:

1. Impose no mandate on local agencies or school districts.
2. Impose no costs or savings on any state agency.
3. Impose no costs on any local agency or school district that are required to be reimbursed under Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code.
4. Will not result in any nondiscretionary costs or savings to local agencies.
5. Will not result in any costs or savings in federal funding to the state.
6. Will not have any potential cost impact on private persons, businesses or small businesses.

All inquiries concerning this proposed amendment and any communication required by this notice should be directed to: Jennifer Gaston, Executive Assistant to the Superintendent
(707) 374-1711
jgaston@rdusd.org

CONFLICT OF INTEREST CODE FOR THE
RIVER DELTA JOINT UNIFIED SCHOOL DISTRICT

The Political Reform Act (Government Code 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (2 CCR 18730) that contains the terms of a standard conflict of interest code, which can be incorporated by reference in an agency's code. After public notice and hearing, the standard code may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 CCR 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendices designating positions and establishing disclosure categories shall constitute the conflict of interest code of the River Delta Joint Unified School District (“District”).

Individuals holding designated positions shall file their statements of economic interests with the District, which will make the statements available for public inspection and reproduction. (Government Code 81008.) All statements will be retained by the District.

CONFLICT OF INTEREST CODE FOR THE
RIVER DELTA JOINT UNIFIED SCHOOL DISTRICT

APPENDIX A
Designated Positions

<u>Position</u>	<u>Disclosure Category</u>
Superintendent	1, 2
Athletic Director	32
Chief Educational Services Officer	2
Assistant Superintendent of Educational Services	2
Coordinator, After School Program	32
Coordinator, First 5 Readiness Program	32
Coordinators, Secondary Education (VP)	32
Director, Accounting Dept.	32
Director, Personnel Dept.	32
Director, Special Education	32
Director, Maintenance, Operations & Transportation Dept.	32
Supervisor, Maintenance, Operations	32
Supervisor, Transportation Dept.	32
Supervisor, Food Services	3
District Nurses	32
Executive Assistant to the Superintendent	32
School Principals	32
Consultants/New Positions	*

* Consultants/New Positions shall be included in the list of designated employees and shall disclose pursuant to the broadest disclosure category in this code subject to the following limitation:

The Superintendent may determine in writing that a particular consultant or new position, although a "designated position", is hired to perform a range of duties that are limited in scope and thus is not required to comply fully with the disclosure requirements described in this Section. Such written determination shall include a description of the consultant's or new position's duties and, based on that description, a statement of the extent of disclosure requirements. The Superintendent's determination is a public record and shall be retained for public inspection in the same manner and location as this Conflict of Interest Code. (Government Code 81008)

Public Officials Who Manage Public Investments:

The following positions are not covered by the conflict of interest code because they must file a statement of economic interests pursuant to Government Code Section 87200 and, therefore, are listed for informational purposes only:

- Members of the Board of Trustees
- ~~Chief Business Officer~~ Assistant Superintendent of Business Services

An individual holding one of the above listed positions may contact the Fair Political Practices Commission for assistance or written advice regarding their filing obligations if they believe their

CONFLICT OF INTEREST CODE FOR THE
RIVER DELTA JOINT UNIFIED SCHOOL DISTRICT

position has been categorized incorrectly. The Fair Political Practices Commission makes the final determination whether a position is covered by Government Code Section 87200.

CONFLICT OF INTEREST CODE FOR THE
RIVER DELTA JOINT UNIFIED SCHOOL DISTRICT

APPENDIX B

Disclosure Categories

Category 1. Designated positions assigned to this category must report:

- a. Interests in real property within the boundaries of the District that are used by the District or are of the type that could be acquired by the District as well as real property within two miles of the property used or the proposed site.
- b. Investments and business positions in business entities and income (including receipt of gifts, loans, and travel payments) from sources of the type that engage in the acquisition or disposal of real property or are engaged in building construction or design for school districts.

Category 2. Designated positions assigned to this category must report:

Investments and business positions in business entities and income (including receipt of gifts, loans, and travel payments) from sources that are contractors engaged in the performance of work, training, consulting or services, or are sources that manufacture or sell supplies, instructional materials, machinery, equipment, or vehicles of the type utilized by the District.

Category 3. Designated positions assigned to this category must report:

Investments and business positions in business entities and income (including receipt of gifts, loans, and travel payments) from sources that are contractors engaged in the performance of work, training, consulting or services, or are sources that manufacture or sell supplies, instructional materials, machinery, equipment, or vehicles of the type utilized by the designated position's department. For the purposes of this category, a principal's department is their entire school.

Category 1

~~Designated persons in this category must report:~~

- a. ~~Interests in real property which are located entirely or partly within district boundaries, or within two miles of district boundaries or of any land owned or used by the district. Such interests include any leasehold, beneficial or ownership interest or option to acquire such interest in real property.~~
- b. ~~Investments or business positions in or income, including receipt of gifts, loans, and travel payments, from sources which:~~

CONFLICT OF INTEREST CODE FOR THE
RIVER DELTA JOINT UNIFIED SCHOOL DISTRICT

~~———— (1) ——— Are engaged in the acquisition or disposal of real property within the district.~~

~~———— (2) ——— Are contractors or subcontractors which are or have been within the past two ———
———— years engaged in work or services of the type used by the district, or~~

~~———— (3) ——— Manufacture or sell supplies, books, machinery or equipment of the type used by ———
———— the district.~~

Category 2

~~Designated persons in this category must report investments or business positions or income, including receipt of gifts, loans, and travel payments, from sources which:~~

~~a. ——— Are contractors or subcontractors engaged in work or services of the type used by the ———
———— department which the designated person manages or directs; or,~~

~~b. ——— Manufacture or sell supplies, books, machinery or equipment of the type used by the ———
———— department which the designated person manages or directs. For the purposes of this
———— category, a principal's department is his/her entire school.~~

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: X

From: Tracy Barbieri, Director of Special Education

Item Number: 10.7

Type of item: (Action, Consent Action or Information Only): Consent Action

SUBJECT:

Request to Approve the Independent Contract for Services with Jibber Jabber Speech, LLC to Provide Virtual Speech-Language Therapy Services for the 2022-2023 School Year at a Cost Not to Exceed \$5,000.

BACKGROUND:

Jibber Jabber Speech, LLC offers speech-language virtual therapy to clients via a virtual secure HIPPA-compliant platform. Their services include consultation, assessments, and therapy for individuals with speech and language deficits. They utilize a variety of research-based interventions and evidence-based strategies to address clients' underlying speech and language needs to support life-long learning and communication skills. Therapy goals will be tailored and individualized to meet the client's needs.

STATUS:

Jibber Jabber Speech will provide speech-language therapy services for our bilingual district students for the remainder of the 2022-2023 regular school year.

PRESENTER: Tracy Barbieri, Director of Special Education

OTHER PEOPLE WHO MIGHT BE PRESENT:

COST AND FUNDING SOURCES: Not to exceed \$5,000 paid by Special Education Funds.

RECOMMENDATION:

Request to Approve the Independent Contract for Services with Jibber Jabber Speech, LLC to Provide Virtual Speech-Language Therapy Services for the 2022-2023 School Year at a Cost Not to Exceed \$5,000.

Time allocated: 2 minutes



RIVER DELTA UNIFIED SCHOOL DISTRICT

445 Montezuma Street
Rio Vista, California 94571-1651
(707) 374-1700 Fax (707) 374-2995
www.riverdelta.k12.ca.us

INDEPENDENT CONTRACT FOR SERVICES AGREEMENT

THIS AGREEMENT is entered into by and between the River Delta Unified School District hereinafter referred to as "DISTRICT," and Jibber Jabber Speech, LLC hereinafter referred to as "CONSULTANT."

IT IS HEREBY MUTUALLY AGREED that Consultant will provide services under the following terms and conditions:

1. TERM: The term of this agreement is from April 11, 2023 through June 30, 2023. Extension or renewal requires approval of DISTRICT or authorized representative. Unless compensation is fixed on the basis of a daily or hourly rate, compensation will not be increased upon extension of the agreement without approval of the DISTRICT or authorized representative.

This agreement may be terminated with 60 days advance written notice by either party. In the event of termination for cause, CONSULTANT need be compensated only to the extent required by law.

2. CONSULTANT SERVICES: CONSULTANT agrees to perform, during the term of this agreement, the tasks obligations and services detailed as follows:

To provide virtual speech-language therapy services and assessments for district students.

3. PAYMENT FOR SERVICES: CONSULTANT shall receive compensation at the rate of:

\$ ___ per ___ day ___ week ___ month ___ year or per ___ hour ___
OR

\$900.00 per assessment.

\$150.00 per hour for professional services provided by a Licensed Speech-Language Pathologist.
for a total cost not to exceed \$5,000.

In the event the CONSULTANT is required to travel outside Solano, Yolo or Sacramento Counties at the request of the DISTRICT, it is agreed that actual and necessary expenses incurred while performing such services shall be reimbursed. All payments will be based on invoices submitted to DISTRICT by CONSULTANT and approved by DISTRICT'S authorized representative. The CONSULTANT shall provide an itemization of costs on submitted invoice.

4. RECORDS: CONSULTANT will maintain full and accurate records in connection with this agreement and will make them available to DISTRICT for inspection at any time. CONSULTANT'S work product produced under this agreement shall be the property of DISTRICT and cannot be used without permission of same.
5. STATUS OF CONTRACTOR: DISTRICT and CONSULTANT agree that CONSULTANT, in performing the services specified in this agreement, shall act as an independent contractor and shall have control of all work and the manner in which it is performed. CONSULTANT shall be free to contract for similar service to be performed for other employers while under the contract with DISTRICT; CONSULTANT will not accept such engagements which interfere with performance under this agreement. CONSULTANT is not entitled to participate in any pension plan, insurance, bonus or similar benefits the DISTRICT provides for its employees. The CONSULTANT is not authorized to carry out any official act of the DISTRICT that is required to be done by an employee or office of the DISTRICT.
6. HOLD HARMLESS AND INDEMNIFICATION: CONSULTANT agrees to abide by the *Hold Harmless and Indemnification Agreement* attached to and made a part of this contract.

Creating Excellence To Ensure That All Students Learn

Bates School Isleton School Walnut Grove School Delta High School Wind River School
Clarksburg Middle Riverview Middle D.H. White Elementary Rio Vista High School Mokelumne High School
River Delta High/Elementary School River Delta Community Day School.....Delta Elementary Charter School

- 7. COMPLIANCE WITH LAWS: CONSULTANT shall comply with all applicable federal, state and local laws, rules, regulations and ordinances involving its employees, including workers' compensation and tax laws.
- 8. CONFLICTS OF INTEREST: Consultants are responsible for complying with the Regulations of the Fair Political Practices Commission, Title 2, Division 6, California Code of Regulations and may be required to file an annual Form 700 Conflict of Interest Statement of Economic Interests (as required following the passage of the Political Reform Act Government Code Section 81000, et seq.) (attached to and made a part of this contract).

The Superintendent may determine in writing that a particular consultant is hired to perform a range of duties that are limited in scope and, thus, is not required to comply fully with the disclosure requirements described in those Sections cited above. The Superintendent's determination is a public record and shall be retained for public inspection in the same manner and location as the Conflict of Interest Code Form 700 Statements of Economic Interest. In addition, if the contract itself contains Conflict of Interest/Statements of Economic Interest Disclosures, the consultant is not required to re-file with the district annually.

- 9. MODIFICATION OR ASSIGNMENT: This agreement may not be assigned by either party without express written consent to the other. No modification shall be effective unless approved in writing by DISTRICT or authorized representatives.

CONTRACTOR/CONSULTANT:

RIVER DELTA UNIFIED SCHOOL DISTRICT:

Printed/Typed Name _____ Date _____

Requested By _____ Date _____

Social Security Number/Federal Tax ID Number _____

Approval Signature _____ Date _____

Address _____ State _____ Zip _____

Budget Code (Name & Coding) _____

Contact Phone and Email _____

Board of Trustees Action _____ Date _____

Signature (Contractor/Consultant Authorized Representative)

Consultant must answer the two questions below:

- 1. Are you presently or have you been a member of PERS or STRS?
 PERS: Yes ___ No ___
 STRS: Yes ___ No ___
- 2. Are you presently an employee of River Delta Unified School District? Yes _____ No _____

This contract is not valid nor an enforceable obligation against the District until approved or ratified by the Board of Trustees, duly passed and adopted.

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: _____

From: Katherine Wright, Superintendent

Item Number: 11

Type of item: (Action, Consent Action or Information Only): Action

SUBJECT:

Request Approval of Action Taken During Closed Session Regarding Student Discipline/Expulsion Hearing(s) Action Taken to be Announced and Voted on by Student Case Number to Maintain Student Confidentiality (Ed. Code 49070 (c) and 76232(c) - Board President
4.1.1 Student Case #2223-222-004

BACKGROUND:

During Closed Session the Board reviewed expulsion documents and recommendation submitted by Site Administrators and the River Delta Unified School District Administrative Discipline Panel.

STATUS:

The Board is to make a final decision on the expulsion case and vote in Open Session using student case number.

PRESENTER:

Board President

OTHER PEOPLE WHO MIGHT BE PRESENT:

Staff

COST AND FUNDING SOURCES:

N/A

RECOMMENDATION:

That the Board votes in Open Session on the student expulsion case #2223-222-004.

Time allocated: 2 minutes

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: _____

From: Katherine Wright, Superintendent

Item Number: 12

Type of item: (Action, Consent Action or Information Only): Action

SUBJECT:

Request Approval of Action Taken During Closed Session Regarding Student Discipline/Expulsion Hearing(s) Action Taken to be Announced and Voted on by Student Case Number to Maintain Student Confidentiality (Ed. Code 49070 (c) and 76232(c) - Board President 4.1.2 Stipulated Student Case #2223-222-005

BACKGROUND:

During Closed Session the Board reviewed expulsion documents and recommendation submitted by Site Administrators.

STATUS:

The Board is to make a final decision on the expulsion case and vote in Open Session using student case number.

PRESENTER:

Board President

OTHER PEOPLE WHO MIGHT BE PRESENT:

Staff

COST AND FUNDING SOURCES:

N/A

RECOMMENDATION:

That the Board votes in Open Session on the stipulated student expulsion case #2223-222-005.

Time allocated: 2 minutes

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: _____

From: Katherine Wright, Superintendent

Item Number: 13

Type of item: (Action, Consent Action or Information Only): Action

SUBJECT:

Request Approval of Action Taken During Closed Session Regarding Student Discipline/Expulsion Hearing(s) Action Taken to be Announced and Voted on by Student Case Number to Maintain Student Confidentiality (Ed. Code 49070 (c) and 76232(c) - Board President 4.1.2 Stipulated Student Case #2223-321-006

BACKGROUND:

During Closed Session the Board reviewed expulsion documents and recommendation submitted by Site Administrators.

STATUS:

The Board is to make a final decision on the expulsion case and vote in Open Session using student case number.

PRESENTER:

Board President

OTHER PEOPLE WHO MIGHT BE PRESENT:

Staff

COST AND FUNDING SOURCES:

N/A

RECOMMENDATION:

That the Board votes in Open Session on the stipulated student expulsion case #2223-321-006.

Time allocated: 2 minutes

BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: X

From: Tammy Busch, Asst. Supt. of Business Services

Item Number: 14

Type of item: (Action, Consent Action or Information Only): Action

SUBJECT:

Request to Accept and Approve the Audit Report of Crowe LLP, Independent Auditor, for Fiscal Year 2021-22.

BACKGROUND:

Each school District within California must arrange an annual audit of its financial records by an independent certified public accountant. River Delta USD is required to file the annual financial audit report with the Sacramento County Office of Education, the State Controller Office and the California Department of Education.

STATUS:

The District has contracted with Crowe LLP to perform the audit for fiscal year ending June 30, 2022.

The District has reviewed the reports and agrees with the procedures performed and conclusions presented by Crowe LLP with regards to all funds.

PRESENTER:

Tammy Busch, Asst. Supt. of Business Services

OTHER PEOPLE WHO MIGHT BE PRESENT:

Representative from Crowe LLP

COST AND FUNDING SOURCES:

N/A

RECOMMENDATION:

That the Board accepts and approves the Financial Records Audit Report as presented for fiscal year 2021-2022.

Time allocated: 15 minutes

RIVER DELTA UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS

June 30, 2022

RIVER DELTA UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2022

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RIVER DELTA UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2022
(Continued)

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INDEPENDENT AUDITOR'S REPORT

Board of Education
River Delta Unified School District
Rio Vista, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the River Delta Unified School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the River Delta Unified School 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 River Delta Unified School District, as of June 30, 2022, and the respective changes in financial position 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (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 the River Delta Unified 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 River Delta Unified 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.

(Continued)

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 GAAS 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 GAAS 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 River Delta Unified 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 the River Delta Unified 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 on pages 4 to 9 and the General Fund Budgetary Comparison Schedule, the Schedule of Changes in the District's Net Other Postemployment Benefits (OPEB) Liability, the Schedule of the District's Proportionate Share of the Net Pension Liability, and the Schedule of the District's Contributions on pages 45 to 51 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.

(Continued)

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the River Delta Unified School District's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and other supplementary information listed in the table of contents 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, except for that portion marked "unaudited," was derived from, and relates directly to, the underlying accounting and other records used to prepare the 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, that information is fairly stated in all material respects in relation to the financial statements as a whole. The information marked "unaudited" has not been subjected to the auditing procedures applied in the audit of the 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 February 28, 2023 on our consideration of the River Delta Unified 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 River Delta Unified 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 the River Delta Unified School District's internal control over financial reporting and compliance.


Crowe LLP

Sacramento, California
February 28, 2023

Management's Discussion and Analysis
(MD&A)
River Delta Unified School District
2021-2022

Management's Discussion and Analysis Section of the audit report is management's view of the District's financial performance and condition during the fiscal year ending June 30, 2022. The MD&A should be read in conjunction with the basic financial statements and the accompanying notes to those financial statements.

This annual report consists of three parts: Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information.

Management's Discussion and Analysis consists of five sections:

1. **Overview of the Financial Statements:** serves as a guide to reading the financial statements provided in the sections following the Management's Discussion and Analysis.
2. **Financial Analysis of the District as a Whole:** a summary view of the District's Net Position.
3. **Financial Analysis of the District's Funds:** including a subsection on the District's General Fund.
4. **Capital Asset and Debt Administration:** a look at the District's investment in capital assets and its level of debt.
5. **Factors Bearing on the District's Financial Future:** a discussion of issues management sees as relevant to the future financial health of the District.

The District has monitored guidelines and regulations from state and local agencies regarding COVID-19 and will continue to do so.

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are District-wide financial statements that provide both short-term and long-term information about the District's overall financial status. Because these statements include all district funds, it should be noted that certain inter-fund and other types of transactions that net to zero have been eliminated so that District-wide revenues and expenditures are presented without artificial inflation.
- The remaining statements are fund financial statements that focus on the major funds of the District. These statements report the District's operations in more detail than the District-wide statements.

These two kinds of statements report the District's net position and changes during the year. Net position is the difference between assets plus deferred outflows of resources less liabilities and deferred inflows of resources, which is one way to measure the District's financial health, or financial position. Increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating over time.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. These notes are considered to be an integral part of the financial statements and should be considered in conjunction with them when looking at the District's financial picture.

The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the District's budget for the year.

In the District-wide financial statements, the District's activities are shown as Governmental activities. We have no funds that are classified as Business-type activities.

The fund financial statements provide more detailed information about the District's most significant funds, not the District as a whole. The District has one type of fund:

Governmental: All of the District's basic services are included in governmental funds, the General Fund being the largest fund in this category. Other governmental funds the district operates are Adult Ed Fund, Child Development Fund, Cafeteria Fund, Building Fund, Capital Facilities Fund, County School Facilities Fund, Capital Project Fund for Blended Component Units and the Bond Interest and Redemption Fund.

Revenues for the governmental funds totaled \$33.3 million, with \$28.2 million from the General Fund. Property taxes and state formula aid accounted for 75.6% of the District's General Fund revenue, another 18.5% came from state and federal aid for specific programs, with the remainder from fees charged for services and miscellaneous sources.

Expenditures totaled \$28.2 million, with \$24.4 million from the General Fund. The District's expenses are predominantly related to educating and caring for students, with 81.6% for salaries and benefits from the General Fund.

When utilizing these financial statements to assess the overall health of the District, additional non-financial factors will need to be considered, such as the condition of school buildings and other facilities, and enrollment trends.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Table 1

Net Position	2020-21	2021-22
Current and Other Assets	\$ 33,173,850	\$ 38,654,699
Capital Assets	24,316,824	22,045,662
Total Assets	57,490,674	60,700,361
Deferred outflows related to pensions and OPEB	5,937,710	7,396,406
Deferred outflows from advance refunding of debt	129,378	101,708
Total Deferred Outflows	6,067,088	7,498,114
Long-Term Liabilities Outstanding	68,139,619	57,543,103
Other Liabilities	2,153,968	2,741,769
Total Liabilities	70,293,587	60,284,872
Deferred inflows related to pensions and OPEB	2,288,681	12,209,387
Total Deferred Inflows	2,288,681	12,209,387
Net Position:		
Net Investment in Capital Assets	13,391,858	11,739,562
Restricted	4,260,692	6,989,766
Unrestricted	(26,677,056)	(23,025,112)
Total Net Position	\$ (9,024,506)	\$ (4,295,784)

Net Position: The District's Total Net Position for the year ending June 30, 2022 is \$ (4,295,784).

It is important to note that land is accounted for at historical cost (purchase value), not market value, and is not depreciated. Many of our school sites have low values for today's market because the District acquired the land decades ago. This valuation of land is consistent with accounting rules set forth by the Governmental Accounting Standards Board.

While land and buildings owned by the District contribute to its net assets, and because of the nature of school operations, the District will be fully utilizing these assets for the foreseeable future, so they are not available as assets that could be liquidated.

Changes in Net Position

Table 2

	2020-21	2021-22
Program Revenues:		
Charges for services	141,048	196,221
Operating and Capital Grants	7,248,188	7,408,321
General Revenues:		
Property Taxes	13,840,656	16,271,371
Federal and State Aid	6,727,535	8,696,190
Other	624,836	356,898
Total Revenues	25,582,241	32,929,001
Program Expenses		
Instruction	16,847,106	14,789,650
Instruction-Related Services	3,219,735	2,972,901
Pupil Services	4,075,817	3,690,769
General Administration	1,490,231	1,555,936
Plant and Ancillary Services	3,319,879	3,570,258
Interest	805,590	1,511,982
Other	736,063	108,783
Total Expenses	30,498,421	28,200,279
Change in Net Position	(1,916,158)	4,728,722
Net Position – Beginning	(7,272,821)	(9,024,506)
Cumulative effect of GASB 84	164,473	-
Net Position – Beginning (restated)	(7,108,348)	(9,024,506)
Net Position – Ending	(9,024,506)	(4,295,784)

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The strong financial performance of the District as a whole is reflected in its fund balances. The District maintains a three percent (3%) reserve in the General Fund, which meets the state- required reserve for fiscal uncertainties, and an additional two percent 2% reserve as a matter of adopted Board policy. As the District completed the 2021-22 year, its funds reported a *combined* fund balance of \$36.2 million. This amount includes the legally restricted ending balances and unrestricted site carryover amounts.

General Fund Budgetary Highlights. Over the course of the year, the District revised its annual operating budget numerous times. The adopted budget as of July 1, 2021 was prepared prior to the State of California adopting a final State budget.

Following the adoption of the State budget and after the 2020-21 books were closed, the required First Interim Report was prepared where carryover funds and deferred revenues were incorporated, and the budget revised accordingly.

The District's General Fund ending fund balance is approximately \$11.9 million. Of this amount, \$8.3 million is unassigned and \$1.3 million has been assigned by the Board; the remainder is restricted and for State, Federal, and local categorical programs, under provisions of these grants or is nonspendable.

CAPITAL ASSET AND DEBT ADMINISTRATION

- **Capital Assets.** At the end of fiscal year 2021-22, the District had a total value of \$72,119,617 in capital assets, including land, buildings, building improvements and equipment. Total accumulated depreciation amounted to \$50,073,955.
- **Long-term Debt.** The District ended the year with a total of \$57,543,103 in outstanding financing obligations. The major portions of this amount are for G.O. Bond issuance, as well as net pension liability and net other postemployment benefits (OPEB) liabilities which are required by GASB 68 and GASB 75, respectively. The obligation for G.O. Bonds is \$28,790,627 and the combined net pension and net OPEB liabilities are \$8,849,295, with the remaining obligations relating to capital leases and compensated absences.

FACTORS BEARING ON THE DISTRICT'S FINANCIAL FUTURE

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that could significantly affect its financial health in the future:

- Student enrollment and attendance are primary factors in the computation of most funding formulas for public schools in the State of California. The District is currently experiencing decline in enrollment in comparison with the 2020-21 figures, with anticipation of a continued decline in enrollment for the next several years.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide the District's citizens, taxpayers, vendors, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. Questions about this report or additional information requests should be directed to the Assistant Superintendent of Business Services, at 445 Montezuma Street, Rio Vista, CA 94571 or at (707) 374-1700.

BASIC FINANCIAL STATEMENTS

RIVER DELTA UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
June 30, 2022

	<u>Governmental Activities</u>
ASSETS	
Cash and investments (Note 2)	\$ 35,976,752
Receivables	2,652,330
Stores inventory	25,617
Non-depreciable capital assets (Note 4)	447,832
Depreciable capital assets, net of accumulated depreciation (Note 4)	<u>21,597,830</u>
Total assets	<u>60,700,361</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflow of resources - pensions (Notes 7 and 8)	4,044,122
Deferred outflow of resources - OPEB (Note 9)	3,352,284
Deferred outflow from advance refunding of debt	<u>101,708</u>
Total deferred outflows of resources	<u>7,498,114</u>
LIABILITIES	
Accounts payable	1,301,656
Unearned revenue	1,440,113
Long-term liabilities (Note 5):	
Due within one year	2,707,750
Due after one year	<u>54,835,353</u>
Total liabilities	<u>60,284,872</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - pensions (Notes 7 and 8)	10,443,000
Deferred inflows of resources - OPEB (Note 9)	<u>1,766,387</u>
Total deferred inflows of resources	<u>12,209,387</u>
NET POSITION	
Net investment in capital assets	11,739,562
Restricted:	
Legally restricted programs	2,785,040
Capital projects	1,536,461
Debt service	2,668,265
Unrestricted	<u>(23,025,112)</u>
Total net position	<u>\$ (4,295,784)</u>

See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

		Program Revenues			-	Net (Expense) Revenues and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		Governmental Activities
Governmental activities:						
Instruction	\$ 14,789,650	\$ 47,275	\$ 4,206,596	\$ 10		\$ (10,535,769)
Instruction-related services:						
Supervision of instruction	550,654	8,322	237,713	-		(304,619)
Instructional library, media and technology	197,421	7,777	30,157	-		(159,487)
School site administration	2,224,826	-	157,403	-		(2,067,423)
Pupil services:						
Home-to-school transportation	792,512	-	48,896	-		(743,616)
Food services	1,032,067	(9,130)	1,387,606	-		346,409
All other pupil services	1,866,190	25,807	775,300	-		(1,065,083)
General administration	1,555,936	5,192	108,165	-		(1,442,579)
Data processing	32,104	-	-	-		(32,104)
Plant services	3,445,072	77,786	341,375	-		(3,025,911)
Ancillary services	125,186	403	5,508	-		(119,275)
Interest on long-term debt	1,511,982	-	-	-		(1,511,982)
Other outgo	76,679	32,789	109,592	-		65,702
	\$ 28,200,279	\$ 196,221	\$ 7,408,311	\$ 10		(20,595,737)
General revenues:						
Taxes and subventions:						
Taxes levied for general purposes						13,113,444
Taxes levied for debt service						2,809,293
Taxes levied for other specific purposes						348,634
Federal and state aid not restricted to specific purposes						8,696,190
Interest and investment earnings						31,986
Interagency revenues						43,239
Miscellaneous						281,673
						25,324,459
						4,728,722
						(9,024,506)
						\$ (4,295,784)

See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022

	<u>General Fund</u>	<u>Building Fund</u>	<u>All Non-Major Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and investments:				
Cash in County Treasury	\$ 11,857,169	\$ -	\$ 4,288,866	\$ 16,146,035
Cash in banks	209,226	-	725	209,951
Cash in revolving fund	14,983	-	-	14,983
Cash with Fiscal Agent	-	19,605,783	-	19,605,783
Receivables	2,464,433	224	187,673	2,652,330
Due from other funds	15,053	-	211,675	226,728
Stores inventory	-	-	25,617	25,617
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 14,560,864</u>	<u>\$ 19,606,007</u>	<u>\$ 4,714,556</u>	<u>\$ 38,881,427</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 962,774	\$ 20,200	\$ 33,147	\$ 1,016,121
Due to other funds	211,675	-	15,053	226,728
Unearned revenue	1,398,353	-	41,760	1,440,113
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>2,572,802</u>	<u>20,200</u>	<u>89,960</u>	<u>2,682,962</u>
Fund balances:				
Nonspendable	14,983	-	25,617	40,600
Restricted	2,365,170	19,585,807	4,598,979	26,549,956
Assigned	40,752	-	-	40,752
Unassigned	9,567,157	-	-	9,567,157
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>11,988,062</u>	<u>19,585,807</u>	<u>4,624,596</u>	<u>36,198,465</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 14,560,864</u>	<u>\$ 19,606,007</u>	<u>\$ 4,714,556</u>	<u>\$ 38,881,427</u>

See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2022

Total fund balances - Governmental Funds		\$ 36,198,465
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$72,119,617 and the accumulated depreciation is \$50,073,955 (Note 4).		22,045,662
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in governmental funds. Long-term liabilities at June 30, 2022 consisted of (Note 5):		
General Obligation Bonds	\$ (28,790,627)	
Accreted interest	(6,694,006)	
Unamortized premiums	(660,771)	
Lease obligations	(542,217)	
Other postemployment benefits (Note 9)	(8,849,295)	
Net pension liability (Notes 7 and 8)	(11,755,000)	
Compensated absences	<u>(251,187)</u>	
		(57,543,103)
Deferred outflows of resources resulting from defeasance of debt are not recorded in governmental funds. In governmental activities, the difference between the reacquisition price and the net carrying amount of the retired debt are reported as deferred outflows of resources.		101,708
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 (Notes 7 and 8).		
Deferred outflows of resources relating to pensions	4,044,122	
Deferred inflows of resources relating to pensions	<u>(10,443,000)</u>	
		(6,398,878)
In governmental funds, deferred outflows and inflows relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows relating to OPEB are reported.		
Deferred outflows of resources relating to OPEB	3,352,284	
Deferred inflows of resources relating to OPEB	<u>(1,766,387)</u>	
		1,585,897
Unmatured interest on long-term debt is not recognized until the period in which it matures and is paid in governmental funds, however, in the statement of net position it is recognized in the period that it is incurred.		<u>(285,535)</u>
Total net position - governmental activities		<u>\$ (4,295,784)</u>

See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

	General Fund	Building Fund	All Non-Major Funds	Total Governmental Funds
Revenues:				
Local Control Funding Formula (LCFF):				
State apportionment	\$ 10,190,341	\$ -	\$ -	\$ 10,190,341
Local sources	11,144,810	-	-	11,144,810
Total LCFF	<u>21,335,151</u>	<u>-</u>	<u>-</u>	<u>21,335,151</u>
Federal sources	1,460,317	-	1,258,215	2,718,532
Other state sources	3,744,862	-	433,436	4,178,298
Other local sources	1,671,171	29,476	3,363,463	5,064,110
Total revenues	<u>28,211,501</u>	<u>29,476</u>	<u>5,055,114</u>	<u>33,296,091</u>
Expenditures:				
Current:				
Certificated salaries	9,864,790	-	37,404	9,902,194
Classified salaries	4,493,566	-	549,040	5,042,606
Employee benefits	5,562,319	-	241,790	5,804,109
Books and supplies	973,098	-	(24,260)	948,838
Contract services and operating expenditures	3,298,496	464,203	674,687	4,437,386
Other outgo	70,919	-	-	70,919
Capital outlay	161,526	71,145	-	232,671
Debt service:				
Principal retirement	-	-	1,135,170	1,135,170
Interest	-	-	599,938	599,938
Total expenditures	<u>24,424,714</u>	<u>535,348</u>	<u>3,213,769</u>	<u>28,173,831</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,786,787</u>	<u>(505,872)</u>	<u>1,841,345</u>	<u>5,122,260</u>
Other financing (uses) sources:				
Transfers in	12,726	-	211,675	224,401
Transfers out	(211,675)	-	(12,726)	(224,401)
Total other financing (uses) sources	<u>(198,949)</u>	<u>-</u>	<u>198,949</u>	<u>-</u>
Net change in fund balances	3,587,838	(505,872)	2,040,294	5,122,260
Fund balances, July 1, 2021	<u>8,400,224</u>	<u>20,091,679</u>	<u>2,584,302</u>	<u>31,076,205</u>
Fund balances, June 30, 2022	<u>\$ 11,988,062</u>	<u>\$ 19,585,807</u>	<u>\$ 4,624,596</u>	<u>\$ 36,198,465</u>

See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES – GOVERNMENTAL FUNDS –
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

Net change in fund balances - Total Governmental Funds	\$ 5,122,260
Amounts reported for governmental activities in the statement of activities are different because:	
Acquisition of capital assets is an expenditure in the governmental funds, but increases capital assets in the statement of net position (Note 4).	183,049
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).	(2,454,211)
Repayment of principal on long-term debt is an expenditure in the governmental funds, but decreases the long-term liabilities in the statement of net position (Note 5).	1,135,170
Accreted interest on capital appreciation bonds is an expense that is not recorded in governmental funds (Note 5).	(672,399)
In governmental funds, losses on refunding of debt are not recognized. In government wide statements, losses on refunding of debt are deferred and amortized over the life of the debt (Note 5).	(27,670)
In governmental funds if debt is issued at a premium, the premium is recognized as other financing sources in the period it is incurred. In the government-wide statements, the premium is amortized as interest over the life of the related debt (Note 5).	17,238
Other postemployment benefits (OPEB) costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. The difference between OPEB costs and actual employer contributions were (Notes 5 and 9).	(635,254)
In the statement of activities, expenses related to compensated absences is measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount paid during the year (Note 5).	(4,272)
In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was (Note 7 and 8).	2,294,023
Unmatured interest on long-term debt is recognized in the period that it becomes due in the statement of net position, but is expensed when paid in the governmental funds.	(229,212)
Change in net position of governmental activities	<u>\$ 4,728,722</u>

See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

River Delta Unified School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's California School Accounting Manual. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The following is a summary of the more significant policies:

Reporting Entity: The District has reviewed criteria to determine whether other entities with activities that benefit the District should be included within its financial reporting entity. The criteria include, but are not limited to, whether the entity exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), the scope of public service, and a special financing relationship.

The District has determined that no other outside entity meets the above criteria, and therefore, no agency has been included as a component unit in the District's financial statements. In addition, the District is not aware of any entity that would exercise such oversight responsibility that would result in the District being considered a component unit of that entity.

Basis of Presentation - Financial Statements: The basic financial statements include a Management's Discussion and Analysis (MD & A) section providing an analysis of the District's overall financial position and results of operations, financial statements prepared using full accrual accounting for all of the District's activities, including infrastructure, and a focus on the major funds.

Basis of Presentation - Government-Wide Financial Statements: The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole. Custodial funds are not included in the government-wide financial statements. The District does not have any custodial funds.

The Statement of Net Position and the Statement of Activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of Governmental Accounting Standards Board Codification Section (GASB Cod. Sec.) N50.118-.121.

Program revenues: Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the District's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District's general revenues.

Allocation of indirect expenses: The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included in the direct expense of the respective function. Interest on general long-term liabilities is considered an indirect expense and is reported separately on the Statement of Activities.

Basis of Presentation - 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, revenues, and expenditures, 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.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A - Major Funds

General Fund - The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. For financial reporting purposes, the current year activity and year end balances of the Special Reserve for Other than Capital Outlay Projects is combined with the General Fund.

Building Fund - The Building Fund is a capital projects fund used to account for resources used for the acquisition or construction of major capital facilities and equipment, and primarily includes proceeds from the sale of bonds.

B - Other Funds

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. This classification includes the Adult Education, Child Development, and Cafeteria Funds.

The Capital Projects Funds are used to account for resources used for the acquisition or construction of major capital facilities and equipment. This classification includes the Capital Facilities Fund, County School Facilities Fund, and Capital Projects Funds.

The Bond Interest and Redemption Fund is used to account for resources used for the repayment of general obligations bonds issued by the District.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Accrual: Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual: The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Capital Assets: Capital assets purchased or acquired, with an original cost of \$5,000 or more, are recorded at historical cost or estimated historical cost. Contributed assets are reported at acquisition value for the contributed asset Additions, improvements and other capital outlay that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Capital assets are depreciated using the straight-line method over 5 - 50 years depending on asset types.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources: In addition to assets, the Statement of Net Position includes a section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods, and as such will not be recognized as an outflow of resources (expense/expenditure) until then. The District has recognized a deferred loss on refunding reported, which is in the Statement of Net Position. A deferred loss on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shortened life of the refunded or refunding debt. The District has also recognized deferred outflows of resources related to the recognition of the net pension liability and net OPEB liability reported in the Statement of Net Position.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and as such, will not be recognized as an inflow of resources (revenue) until that time. The District has recognized a deferred inflow of resources related to the recognition of the net pension liability and net OPEB liability reported in the Statement of Net Position.

Other Postemployment Benefits (OPEB): For purpose of measuring the net OPEB liability, information about the fiduciary net position of River Delta Unified School District's Plan (the "Plan") and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and interest-earning investment contracts that are reported at cost.

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 State Teachers' Retirement Plan (STRP) and Public Employers Retirement Fund B (PERF B) and additions to/deductions from STRP's and PERF B's fiduciary net position have been determined on the same basis as they are reported by STRP and PERF B. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Certain investments are reported at fair value. The following is a summary of pension amounts in aggregate:

	<u>STRP</u>	<u>PERF B</u>	<u>Total</u>
Deferred outflows of resources	\$ 2,808,748	\$ 1,235,374	\$ 4,044,122
Deferred inflows of resources	\$ 7,396,000	\$ 3,047,000	\$ 10,443,000
Net pension liability	\$ 6,056,000	\$ 5,699,000	\$ 11,755,000
Pension expense	\$ 591,122	\$ 290,107	\$ 881,229

Budgets and Budgetary Accounting: By state law, the Board of Education must adopt a final budget by July 1. A public hearing is conducted to receive comments prior to adoption. The District's Board of Education complied with these requirements.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Receivables: Receivables are made up principally of amounts due from the State of California and categorical programs. The District has determined that no allowance for doubtful accounts was needed as of June 30, 2022.

Stores Inventory: Stores inventory in the Cafeteria Fund consists mainly of consumable supplies held for future use and are valued at average cost. Inventories are recorded as expenditures at the time individual inventory items are transferred from the warehouse to schools. Maintenance and other supplies held for physical plant repair, transportation supplies, and operating supplies are not included in inventories; rather, these amounts are recorded as expenditures when purchased.

Compensated Absences: Compensated absences in the amount of \$251,187 are recorded as a long-term liability of the District. The liability is for the earned but unused benefits. The amount to be provided by future operations represents the total amount that would be required to be provided from the general operating revenues of the District if all the benefits were to be paid.

Accumulated Sick Leave: Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expenditure 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.

Unearned Revenue: Revenue from federal, state, and local special projects and programs is recognized when qualified expenditures have been incurred. Funds received but not earned are recorded as unearned revenue until earned.

Property Taxes: Secured property taxes are attached as an enforceable lien on property as of March 1. Taxes are due in two installments on or before December 10 and April 10. Unsecured property taxes are due in one installment on or before August 31. The County of Sacramento bills and collects taxes for the District. Tax revenues are recognized by the District when received.

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.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Accordingly, actual results may differ from those estimates.

Eliminations and Reclassifications: In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position: Net position is displayed in three components:

1. Net Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent bond proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted Net Position - Restrictions of the ending net position indicate the portions of net position not appropriable for expenditure or amounts legally segregated for a specific future use. The restriction for legally restricted programs represents the portion of net position restricted to specific program expenditures. The restriction for capital projects represents the portion of net position restricted for capital projects. The restriction for debt service represents the portion of net position available for the retirement of debt. It is the District's policy to use restricted net position first when allowable expenditures are incurred.
3. Unrestricted Net Position – All other net position that do not meet the definitions of "restricted" or "net investment in capital assets".

Fund Balance Classifications: Governmental Accounting Standards Board Codification Sections 1300 and 1800, Fund Balance Reporting and Governmental Fund Type Definitions (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications, discussed in more detail below, are nonspendable, restricted, committed, assigned and unassigned.

A - Nonspendable Fund Balance - The nonspendable fund balance classification reflects amounts that are not in spendable form, such as revolving cash and stores inventory.

B - Restricted Fund Balance - The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. These are the same restrictions used to determine restricted net position as reported in the government-wide fund statements.

C - Committed Fund Balance - The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Education. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Education is required to remove any commitment from any fund balance. At June 30, 2022, the District had no committed fund balances.

D - Assigned Fund Balance - The assigned fund balance classification reflects amounts that the District's Board of Education has approved to be used for specific purposes, based on the District's intent related to those specific purposes. While the Board of Education has empowered members of management to suggest individual amounts to be assigned, as of June 30, 2022, no formal designation of assignment authority has occurred and the Board of Education retains ultimate authority for assigning fund balance.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E - Unassigned Fund Balance - In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes. In any fund other than the General Fund, a positive unassigned fund balance is never reported because amounts in any other fund are assumed to have been assigned, at least, to the purpose of that fund. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

Fund Balance Policy: The District has an expenditure policy relating to fund balances. For purposes of fund balance classifications, expenditures are to be spent from restricted fund balances first, followed in order by committed fund balances (if any), assigned fund balances and lastly unassigned fund balances.

While GASB Cod. Sec. 1300 and 1800 do not require Districts to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Education. At June 30, 2022, the District has not established a minimum fund balance policy nor has it established a stabilization arrangement.

New Accounting Pronouncements: In June 2017, the GASB issued GASB Statement No. 87, *Leases*. GASB 87 requires the recognition of certain assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Under this statement a lease is required to be recognized as a lease liability and an intangible right to use lease asset and the lessor is required to recognize a lease receivable and deferred inflow of resources. This statement was originally effective for fiscal years beginning after December 15, 2019, but due to the adoption of GASB 95, the implementation date was extended to reporting periods beginning after June 15, 2021. District management performed an analysis and determined that the implementation of GASB 87 did not have a material impact on the District's financial statements and there was no restatement to beginning net position.

NOTE 2 - CASH AND INVESTMENTS

Cash and investments at June 30, 2022 consisted of the following:

	<u>Governmental Activities</u>
Pooled Funds:	
Cash in County Treasury	\$16,146,035
Deposits:	
Cash on hand and in banks	209,951
Revolving cash fund	14,983
Cash with Fiscal Agent	19,605,783
	\$ 35,976,752

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 2 - CASH AND INVESTMENTS (Continued)

Pooled Funds: In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Sacramento County Treasury. The District is considered an involuntary participant in an external investment pool. The fair value of the District's investment pool is reported in the financial statements at amounts based upon the District's pro-rata share of 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.

Cash with Fiscal Agent: Cash with Fiscal Agent represents funds held by Fiscal Agents restricted for bond project expenditures. The District holds their funds with the Sacramento County Treasury. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Deposits - Custodial Credit Risk: The District limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2022, the carrying amount of the District's accounts was \$224,934 and the bank balance was \$247,706, all of which was insured.

Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2022, the District had no significant interest rate risk related to cash and investments held.

Credit Risk: The District does not have a formal investment policy that limits its investment choices other than the limitations of state law.

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2022, the District had no concentration of credit risk.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 3 - INTERFUND TRANSACTIONS

Interfund Activity: Transactions between funds of the District are recorded as interfund transfers. The unpaid balances at year end, as a result of such transactions, are shown as due to and due from other funds.

Interfund Receivables/Payables: Individual fund interfund receivable and payable balances at June 30, 2022 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Funds:		
General	\$ 15,053	\$ 211,675
Non-Major Funds:		
Adult Education	-	5,254
Child Development		9,799
Capital Facilities	<u>211,675</u>	<u>-</u>
	<u>\$ 226,728</u>	<u>\$ 226,728</u>

Transfers: Transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

Transfers for the 2021-2022 fiscal year were as follows:

Transfer from the General Fund to the Capital Facilities Fund for Shea Homes Loan.	\$ 211,675
Transfer from the Adult Education Fund to the General Fund for indirect costs.	2,927
Transfer from the Child Development Fund to the General Fund for indirect costs.	<u>9,799</u>
	<u>\$ 224,401</u>

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 4 - CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2022 is shown below:

	Balance July 1, <u>2021</u>	Additions and <u>Transfers</u>	Deductions and <u>Transfers</u>	Balance June 30, <u>2022</u>
Non-depreciable:				
Land	\$ 447,832	\$ -	\$ -	\$ 447,832
Depreciable:				
Buildings	59,169,581	70,703	-	59,240,284
Improvement of sites	7,767,865	14,452	-	7,782,317
Equipment	<u>4,551,290</u>	<u>97,894</u>	-	<u>4,649,184</u>
Totals, at cost	<u>71,936,568</u>	<u>183,049</u>	-	<u>72,119,617</u>
Less accumulated depreciation:				
Buildings	(39,098,463)	(1,857,478)	-	(40,955,941)
Improvement of sites	(5,390,141)	(361,939)	-	(5,752,080)
Equipment	<u>(3,131,140)</u>	<u>(234,794)</u>	-	<u>(3,365,934)</u>
Total accumulated depreciation	<u>(47,619,744)</u>	<u>(2,454,211)</u>	-	<u>(50,073,955)</u>
Capital assets, net	<u>\$ 24,316,824</u>	<u>\$ (2,271,162)</u>	<u>\$ -</u>	<u>\$ 22,045,662</u>

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 1,724,736
School site administration	572,418
Home-to-school transportation	86,699
Food services	7,176
General administration	45,464
Centralized data processing	427
Plant services	<u>17,291</u>
Total depreciation expense	<u>\$ 2,454,211</u>

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 5 - LONG-TERM LIABILITIES

General Obligation Bonds: On March 17, 2005, the District issued Series 2005 General Obligation Bonds in the amounts of \$8,249,979 and \$3,999,987 to improve or construct school facilities. The Current Interest Serial Bonds accrue interest up to a maximum of 4.5% and 4.375%, respectively, per annum from the date of issuance and are both payable on February 1 and August 1 of each year through August 1, 2029. The Capital Appreciation Serial Bonds accrue interest from the date of issuance and compound semiannually on February 1 and August 1 of each year through August 1, 2029.

On May 15, 2008, the District issued Series 2008 General Obligation Bonds in the amount of \$3,300,015 to upgrade, renovate, furnish, and equip the school facilities. The Capital Appreciation Serial Bonds have an interest rate of 5.806% with principal payments beginning on August 1, 2032 and continuing through April 1, 2048.

On November 4, 2014, the District issued Series 2014 General Obligation Refunding Bonds in the amount of \$5,550,800 to refund the Election of the 2004, Series 2005 bonds. The Series 2014 Bonds have an interest rate of 5.806% with payments beginning on November 4, 2014 and continuing through August 1, 2025.

On February 25, 2015, the District issued Series 2015 General Obligation Refunding Bonds in the amount of \$3,510,000 to refund the Election of the 2004, Series 2006 bonds. The Series 2015 Bonds have an interest rate of 5.806% and mature through August 1, 2024.

On April 13, 2021, the District issued Series 2021 General Obligation Bonds in the amount of \$15,300,000 related to School Facilities Improvement District (SFID) No. 1 and \$4,900,000 related to SFID No.2. The bonds were issued to finance capital improvement projects within the District. The bonds for SFID No.1 have an interest rate ranging from 2.0% to 5.0% and mature through August 1, 2049. The bonds related to SFID No.2 have an interest rate ranging from 2.125% to 5.0% and mature through August 1, 2050.

The Outstanding general obligation Debt of the district as of June 30, 2022 is as follows:

<u>Series</u>	<u>Interest Rate</u>	<u>Maturity Fiscal Year</u>	<u>Amount of Original Issue</u>	<u>Outstanding July 1, 2021</u>	<u>Issued Current Year</u>	<u>Redeemed Current Year</u>	<u>Outstanding June 30, 2022</u>
Series 2005 Bonds	4.50%-4.375%	2029	\$ 8,249,979	\$ 949,965	\$ -	\$ -	\$ 949,965
Series 2005 Bonds	4.50%-4.375%	2030	3,999,987	624,994	-	-	624,994
Series 2008 Bonds	5.806%	2048	3,300,015	3,300,015	-	-	3,300,015
Series 2014 Bonds	5.806%	2026	5,550,800	2,824,567	-	561,554	2,263,013
Series 2015 Bonds	5.806%	2025	3,510,000	1,864,109	-	411,469	1,452,640
Series 2021 Bonds	2.0 - 5.0%	2050	15,300,000	15,300,000	-	-	15,300,000
Series 2021 Bonds	2.125 - 5.0%	2051	4,900,000	4,900,000	-	-	4,900,000
Total			\$ 44,810,781	\$ 29,763,650	\$ -	\$ 973,023	\$ 28,790,627

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 5 - LONG-TERM LIABILITIES (Continued)

The following is a schedule of future payments on the General Obligation Bonds.

Year Ending June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 2,254,566	\$ 645,281	\$ 2,899,847
2024	3,118,938	534,724	3,653,662
2025	1,200,109	672,338	1,872,447
2026	502,457	1,208,751	1,711,209
2027	271,089	1,580,865	1,851,954
2028-2032	1,153,453	6,788,542	7,941,995
2033-2037	995,863	5,630,456	6,626,319
2038-2042	5,303,836	6,381,486	11,685,322
2043-2047	8,004,566	6,868,530	14,873,096
2048-2051	5,985,749	2,237,585	8,223,334
	<u>\$ 28,790,627</u>	<u>\$ 32,548,556</u>	<u>\$ 61,339,182</u>

Lease Obligations: The District leases buildings, vehicles and equipment under various lease agreements. The annual requirement to amortize the lease obligations at June 30, 2022 were as follows:

Year Ending June 30,	<u>Payments</u>
2023	\$ 201,074
2024	402,150
	<u>603,224</u>
Less amount representing interest	<u>(61,007)</u>
	<u>\$ 542,217</u>

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 5 - LONG-TERM LIABILITIES (Continued)

Schedule of Changes in Long-Term Liabilities: A schedule of changes in long-term liabilities for the fiscal year ended June 30, 2022 is shown below:

	<u>Balance July 1, 2021</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2022</u>	<u>Amounts Due Within One Year</u>
<u>Debt:</u>					
General Obligation Bonds	\$29,763,650	\$ -	\$ 973,023	\$28,790,627	\$ 2,254,566
Accreted interest	6,021,607	672,399	-	6,694,006	-
Unamortized premiums	678,009	-	17,238	660,771	30,889
Lease obligations	704,364	-	162,147	542,217	171,108
<u>Other long-term liabilities:</u>					
Net OPEB liability (Note 9)	6,216,074	2,633,221	-	8,849,295	-
Net pension liability (Notes 7 and 8)	24,509,000	-	12,754,000	11,755,000	-
Compensated absences	246,915	4,272	-	251,187	251,187
Totals	<u>\$68,139,619</u>	<u>\$ 3,309,892</u>	<u>\$13,906,408</u>	<u>\$57,543,103</u>	<u>\$ 2,707,750</u>

Payments on the General Obligation Bonds are made from the Bond Interest and Redemption Fund. Payments on lease obligations are made from the Capital Facilities Fund. Payments for other postemployment benefits, net pension liability and compensated absences are made from the funds for which the related employee worked.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 6 - FUND BALANCES

Fund balances, by category, at June 30, 2022 consisted of the following:

	<u>General Fund</u>	<u>Building Fund</u>	<u>All Non-Major Funds</u>	<u>Total</u>
<u>Nonspendable:</u>				
Revolving cash	\$ 14,983	\$ -	\$ -	\$ 14,983
Stores inventory	-	-	25,617	25,617
Subtotal nonspendable	<u>14,983</u>	<u>-</u>	<u>25,617</u>	<u>40,600</u>
<u>Restricted:</u>				
<u>Legally restricted:</u>				
Grants	2,365,170	-	-	2,365,170
Adult education program	-	-	87,922	87,922
Child development	-	-	763	763
Other restricted balances	-	-	305,568	305,568
Capital projects	-	19,585,807	1,536,461	21,122,268
Debt service	-	-	2,668,265	2,668,265
Subtotal restricted	<u>2,365,170</u>	<u>19,585,807</u>	<u>4,598,979</u>	<u>26,549,956</u>
<u>Assigned:</u>				
Other assignments	<u>40,752</u>	<u>-</u>	<u>-</u>	<u>40,752</u>
<u>Unassigned:</u>				
Designated for economic uncertainty	1,220,599	-	-	1,220,599
Undesignated	<u>8,346,558</u>	<u>-</u>	<u>-</u>	<u>8,346,558</u>
Subtotal unassigned	<u>9,567,157</u>	<u>-</u>	<u>-</u>	<u>9,567,157</u>
Total fund balances	<u>\$ 11,988,062</u>	<u>\$ 19,585,807</u>	<u>\$ 4,624,596</u>	<u>\$ 36,198,465</u>

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN

General Information about the State Teachers' Retirement Plan

Plan Description: Teaching-certified employees of the District are provided with pensions through the State Teachers' Retirement Plan (STRP) – a cost-sharing multiple-employer defined benefit pension plan administered by the California State Teachers' Retirement System (CalSTRS). The Teachers' Retirement Law (California Education Code Section 22000 et seq.), as enacted and amended by the California Legislature, established this plan and CalSTRS as the administrator. The benefit terms of the plans may be amended through legislation. CalSTRS issues a publicly available financial report that can be obtained at <http://www.calstrs.com/comprehensive-annual-financial-report>.

Benefits Provided: The STRP Defined Benefit Program has two benefit formulas:

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

The Defined Benefit (DB) Program provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members. There are several differences between the two benefit formulas which 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 2.0 percent of final compensation for each year 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 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is up to the 2.4 percent.

CalSTRS calculates retirement benefits based on a one-year final compensation for members who retired on or after January 1, 2001, with 25 or more years of credited service, or for classroom teachers with less than 25 years of credited service if the employer elected to pay the additional benefit cost prior to January 1, 2014. One-year final compensation means a member's highest average annual compensation earnable for 12 consecutive months calculated by taking the creditable compensation that a member could earn in a school year while employed on a fulltime basis, for a position in which the person worked. For members with less than 25 years of credited service, final compensation is the highest average annual compensation earnable for any 36 consecutive months of credited service.

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 percent of final compensation for each year 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 percent 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 of credited service.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

Contributions: Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in 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 of California to bring CalSTRS toward full funding by fiscal year 2046. California Senate Bill 90 and California Assembly Bill 84 (collectively the "Special Legislation"), were signed into law in June 2019 and June 2020, respectively, and provided supplemental contributions to the DB 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 DB Program pursuant to the CalSTRS Funding Plan and the Special Legislation, are as follows:

Members - Under CalSTRS 2% at 60, the member contribution rate was 10.250 percent of applicable member earnings for fiscal year 2020-2021. Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 10.205 percent of applicable member earnings for fiscal year 2020-2021.

According to current law, the contribution rate for CalSTRS 2% at 62 members is adjusted if the normal cost increases or decreases by more than 1percent since the last timethe member contribution rate was set. Based on the June 30, 2019, valuation adopted by the board in May 2020, the increase in normal cost was less than 1percent. Therefore, the contribution rate for CalSTRS 2% at 62 members did not change effective July 1, 2020.

Employers – 16.920 percent of applicable member earnings. This rate reflects the original employer contribution rate of 19.10 percent resulting from the CalSTRS Funding Plan, and subsequently reduced for the 2.18 percent, to be paid on behalf of employers pursuant to the Special Legislation.

Beginning in fiscal year 2021–22, the CalSTRS Funding Plan authorizes the board to adjust the employer supplemental contribution rate up or down by a maximum of 1% for a total rate of no higher than 20.25% and no lower than 8.25%. In June 2021, the CalSTRS board voted to keep the employer supplemental contribution rate the same for fiscal year 2021–22; it remained at 10.85% effective July 1, 2021.

Through the Special Legislation approved in June 2019 and June 2020, the State made supplemental contributions of approximately \$2.2 billion to CalSTRS on behalf of employers to supplant the amounts submitted by employers for fiscal years 2019–20 through 2021–22. Specifically, employers will remit 1.03%, 2.95% and 2.18% less than is required by the CalSTRS Funding Plan for fiscal years 2019–20, 2020–21 and 2021–22, respectively.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

The CalSTRS employer contribution rates effective for fiscal year through fiscal year 2046-47 are summarized in the table below:

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>Rate Adjustment Per Special Legislation</u>	<u>Total</u>
July 1, 2021	8.250%	10.850%	(2.180%)	16.920%
July 1, 2022 to June 30, 2046	8.250%	(1)	N/A	(1)
July 1, 2046	8.250%	Increase from AB 1469 rate ends in 2046-47		

(1) The CalSTRS Funding Plan authorizes the board to adjust the employer contribution rate up or down by up to 1% each year, but no higher than 20.250% total and no lower than 8.250%.

The District contributed \$1,488,748 to the plan for the fiscal year ended June 30, 2022.

State – 10.828 percent of the members' calculated based on creditable compensation from two fiscal years prior.

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 will increase the state supplemental contribution rate to 6.311% effective July 1, 2021.

Special legislation appropriated supplemental state contributions to reduce the state's portion of the unfunded actuarial obligation of the DB Program in fiscal years 2019-20 through 2022-23. These contributions are funded from future excess General Fund revenues, pursuant to the requirements of California Proposition 2, Rainy-Day Budget Stabilization Fund Act, which passed in 2014. Accordingly, the contribution amounts are subject to change each year based on the availability of funding. For fiscal year 2020–21, CalSTRS received \$297.0 million in supplemental state contributions from Proposition 2 funds. Of this total, approximately \$170.0 million is designated to cover forgone contributions due to the suspension of the 0.5% increase to the state supplemental contribution rate in fiscal year 2020–21. The remaining \$127.0 million is designated to reduce the state's share of CalSTRS' unfunded actuarial obligation.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

The CalSTRS state contribution rates effective for fiscal year and beyond are summarized in the table below.

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>SBMA Funding⁽¹⁾</u>	<u>Total</u>
July 01, 2021	2.017%	6.311%	2.50%	10.828%
July 01, 2022 to June 30, 2046	2.017%	(2)	2.50%	(2)
July 01, 2046	2.017%	(3)	2.50%	(3)

- (1) The SBMA contribution rate excludes the \$72 million that is reduced from the required contribution in accordance with Education Code section 22954.
- (2) The board has limited authority to adjust the state contribution rate annually through June 2046 in order to eliminate the remaining unfunded actuarial obligation. The board cannot increase the supplemental rate by more than 0.5% in a fiscal year, and if there is no unfunded actuarial obligation, the supplemental contribution rate imposed would be reduced to 0%.
- (3) From July 1, 2046, and thereafter, the rates in effect prior to July 1, 2014, are reinstated, if necessary, to address any remaining unfunded actuarial obligation.

Pension Liabilities, 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 that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 6,056,000
State's proportionate share of the net pension liability associated with the District	<u>3,603,000</u>
Total	<u>\$ 9,659,000</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 school districts and the State. At June 30, 2021, the District's proportion was 0.013 percent, which was a decrease of 0.002 percent from its proportion measured as of June 30, 2020.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

For the year ended June 30, 2022, the District recognized pension expense of \$591,122 and revenue of \$974,130 for 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>
Difference between expected and actual experience	\$ 15,000	\$ 644,000
Changes of assumptions	858,000	-
Net differences between projected and actual earnings on investments	-	4,790,000
Changes in proportion and differences between District contributions and proportionate share of contributions	447,000	1,962,000
Contributions made subsequent to measurement date	<u>1,488,748</u>	<u>-</u>
Total	<u>\$ 2,808,748</u>	<u>\$ 7,396,000</u>

\$1,488,748 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the 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 Ending <u>June 30,</u>	
2023	\$ (1,295,917)
2024	\$ (1,123,917)
2025	\$ (1,386,417)
2026	\$ (1,628,083)
2027	\$ (309,333)
2028	\$ (332,333)

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2021 measurement date. 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.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

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. The financial reporting actuarial valuation as of June 30, 2020, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2020
Experience Study	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB, maintain 85% Purchasing power level for DB, not applicable for DBS/CBB

Discount Rate: The discount rate used to measure the total pension liability was 7.10 percent, which was unchanged from the prior fiscal year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense 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.

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 in 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 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments 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 inputs to the process.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

The actuarial investment rate of return assumption was adopted by the CalSTRS board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS consulting actuary reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Public Equity	42%	4.8%
Real Estate Assets	15	3.6
Private Equity	13	6.3
Fixed Income	12	1.3
Risk Mitigating Strategies	10	1.8
Inflation Sensitive	6	3.3
Cash / Liquidity	2	(0.4)

* 20-year geometric average

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 7.10 percent, 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 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease <u>(6.10%)</u>	Current Discount Rate <u>(7.10%)</u>	1% Increase <u>(8.10%)</u>
District's proportionate share of the net pension liability	<u>\$ 12,327,000</u>	<u>\$ 6,056,000</u>	<u>\$ 850,000</u>

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS financial report.

NOTE 8 – NET PENSION LIABILITY – PUBLIC EMPLOYER'S RETIREMENT FUND B

General Information about the Public Employer's Retirement Fund B

Plan Description: The schools cost-sharing multiple-employer defined benefit pension plan Public Employer's Retirement Fund B (PERF B) is administered by the California Public Employees' Retirement System (CalPERS). Plan membership consists of non-teaching and non-certified employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 8 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

The Plan was established to provide retirement, death and disability benefits to non-teaching and noncertified employees in schools. The benefit provisions for Plan employees are established by statute. CalPERS issues a publicly available financial report that can be obtained at:

<https://www.calpers.ca.gov/docs/forms-publications/acfr-2021.pdf>

Benefits Provided: The benefits for the defined benefit plans are based on members’ years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years (10 years for State Second Tier members) of credited service.

Contributions: The benefits for the defined benefit pension plans are funded by contributions from members and employers, and earnings from investments. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the respective employer’s benefit formulas. Employer contribution rates are determined by periodic actuarial valuations or by state statute. Actuarial valuations are based on the benefit formulas and employee groups of each employer. Employer contributions, including lump sum contributions made when agencies first join the PERF B, are credited with a market value adjustment in determining contribution rates.

The required contribution rates of most active plan members are based on a percentage of salary in excess of a base compensation amount ranging from zero dollars to \$863 monthly.

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2022 were as follows:

Members - The member contribution rate was 7.0 percent of applicable member earnings for fiscal year 2021-22.

Employers - The employer contribution rate was 22.91 percent of applicable member earnings.

The District contributed \$1,065,374 to the plan for the fiscal year ended June 30, 2022.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At June 30, 2022, the District reported a liability of \$5,699,000 or 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. 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 school districts. At June 30, 2021 the District’s proportion was 0.028 percent, which was a decrease of 0.003 percent from its proportion measured as of June 30, 2020.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 8 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

For the year ended June 30, 2022 the District recognized pension expense of \$290,107. 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>
Difference between expected and actual experience	\$ 170,000	\$ 13,000
Changes of assumptions	-	-
Net differences between projected and actual earnings on investments	-	2,187,000
Changes in proportion and differences between District contributions and proportionate share of contributions	-	847,000
Contributions made subsequent to measurement date	1,065,374	-
Total	\$ 1,235,374	\$ 3,047,000

\$1,065,374 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the 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 Ending June 30,</u>	
2023	\$ (757,167)
2024	\$ (764,167)
2025	\$ (747,666)
2026	\$ (608,000)

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 4 years as of the June 30, 2021 measurement date. 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 Plan 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. The financial reporting actuarial valuation as of June 30, 2020, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2020
Experience Study	June 30, 1997 through June 30, 2015
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.15%
Consumer Price Inflation	2.50%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	Contract COLA up to 2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies 2.50% thereafter

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 8 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

The mortality table used was developed based on CalPERS specific data. The table includes 15 years of mortality improvements using Society of Actuaries 90% of Scale MP2016. For more details on this table, please refer to the 2017 experience study report.

All other actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS’ website.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

<u>Asset Class</u>	Long-term* Assumed Asset <u>Allocation</u>	Expected Real Rate of Return <u>Years of 1 - 10 (1)</u>	Expected Real Rate of Return <u>Years of 11+ (2)</u>
Global Equity	50%	4.80%	5.98%
Fixed Income	28	1.00	2.62
Inflation of Assets	-	0.77	1.81
Private Equity	8	6.30	7.23
Real Estate Assets	13	3.75	4.93
Liquidity	1	-	(0.92)

* 10-year geometric average

(1) An expected inflation rate of 2.00% used for this period

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

Discount Rate: The discount rate used to measure the total pension liability was 7.15 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Plan. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained at CalPERS’ website.

The long-term expected rate of return on pension plan investments 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.

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.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 8 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

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 percent, 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 1-percentage-point lower (6.15 percent) or 1-percentage-point higher (8.15 percent) than the current rate:

	1% Decrease <u>(6.15%)</u>	Current Discount Rate <u>(7.15%)</u>	1% Increase <u>(8.15%)</u>
District’s proportionate share of the net pension liability	<u>\$ 9,609,000</u>	<u>\$ 5,699,000</u>	<u>\$ 2,452,000</u>

Pension Plan Fiduciary Net Position: Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial report.

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (OPEB)

General Information about the Other Postemployment Benefits Plan

Plan Description: In addition to the pension benefits described in Notes 8 and 9, the District provides healthcare benefits to eligible employees who retire from the District, as part of a single-employer defined benefit postemployment health care plan (Plan). The Plan is administered by the District and allows employees who retire after having achieved retirement eligibility requirements to continue receiving medical insurance coverage. The District’s Board of Education has the authority to establish or amend the benefit terms offered by the Plan, and also retains the authority to establish the requirements for paying for the Plan’s benefits as they come due.

The District participates in the California School Boards Association (CSBA) GASB 45 Solutions Program to pre-fund OPEB liabilities. The CSBA GASB 45 Solutions Program is an agent multiple-employer plan consisting of an aggregation of single-employer plans. Public Agency Retirement Services (PARS) was appointed as administrator for the CSBA GASB 45 Solutions Program, and U.S. Bank was appointed as trustee. The CSBA GASB 45 Solutions Program serves as a qualified irrevocable trust for the accumulation of assets of member districts, to ensure that funds are dedicated to service the needs of employees and retirees. The District’s contributions to the irrevocable trust established by the CSBA GASB 45 Solutions Program is included in the Public Agencies Post-Employment Benefits Trust financial statements. Copies of the Public Agencies Post-Employment Benefits Trust independent financial statements may be obtained from the Public Agency Retirement Services – 4350 Von Karman Ave – Newport Beach, CA 92660.

Benefits Provided: Retirees who retire from the District having worked a minimum of ten years and reached age 55, receive healthcare benefits up to the age 65. The District will pay up to \$300 per month for the purchase of health insurance, dental insurance and life insurance by the eligible retiree. Retiree benefits are prorated based on the average number of hours the employee worked over the total number of employed years.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Contributions: California Government Code specifies that the District's contribution requirements for covered employees are established and may be amended by the District's Board of Education. Contributions to the Plan are calculated at 1% of monthly payroll, and are contributed on a quarterly basis. An ad-hoc payment may be contributed annually, at the discretion of the Board of Education.

Employees Covered by Benefit Terms: The following is a table of plan participants at June 30, 2022:

	<u>Number of Participants</u>
Inactive Plan members, covered spouses, or beneficiaries currently receiving benefits	61
Active employees	<u>231</u>
	<u><u>292</u></u>

Contributions to the Plan from the District were \$232,625 for the year ended June 30, 2022. Employees are not required to contribute to the OPEB plan.

OPEB Plan Investments: The discount rate of 3.96% was determined using PARS Balanced Investment Policy asset allocation.

Net OPEB Liability

The District's total OPEB liability was measured as of June 30, 2021, which was determined by an actuarial valuation as of June 30, 2021.

Actuarial Assumptions: The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<u>Actuarial Method</u>	Entry Age actuarial cost method.
<u>Discount Rate</u>	3.96%. Based on PARS Balanced Investment Policy.
<u>Long-Term Investment Rate of Return</u>	The long-term rate of return on investments was determined to be 3.96%. This was computed as Balanced Investment Policy.
<u>Mortality Rates</u>	Mortality rates were taken from the most recent experience studies for CalPERS (2017) and CalSTRS (2016).
<u>Turnover/Retirement Rates</u>	Termination and retirement rates were taken from the most recent experience studies for CalPERS (2017) and CalSTRS (2016).
<u>Inflation Rate</u>	2.26% per year

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

<u>Health Care Increases</u>	Medical insurance premiums are assumed to increase by 6.84% for Pre-65, decreasing to 4.00% by 2069. Trend rates for Post-65 were assumed at 5.15% decreasing to 4.0% by 2069.
<u>Salary Increases</u>	2.75% per year
<u>Coverage Elections</u>	100% of eligible employees are assumed to elect coverage upon retirement, and to remain covered under the District plans until age 65.
<u>Medicare Coverage</u>	All current and future participating retirees and spouses will qualify for Medicare coverage and enroll in Parts A and B upon age 65.
<u>Percent Married</u>	30% of plan participants are assumed to be married.

Changes in Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Total Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance at July 1, 2021	\$ 7,088,189	\$ 872,115	\$ 6,216,074
Changes for the year:			
Service cost	299,474	-	299,474
Interest	500,732	-	500,732
Employer contributions	-	237,823	(237,823)
Changes in assumptions	3,191,975	-	3,191,975
Differences between expected and actual experience	(887,507)	-	(887,507)
Net investment income	-	236,188	(236,188)
Administrative expense	-	(2,558)	2,558
Benefit payments	(158,044)	(158,044)	-
Net change	2,946,630	313,409	2,633,221
Balance at June 30, 2022	\$ 10,034,819	\$ 1,185,524	\$ 8,849,295

Fiduciary Net Position as a percent of the Total OPEB Liability, at June 30, 2022: 11.81%

Changes in assumptions: Changes in assumptions include the mortality rates to use the 2017 CalPERS OPEB Assumptions Model (for classified employees) and from the 2016 valuation of CalSTRS (for certificated employees). The discount rate was updated from 6.85% to 3.96% in the June 30, 2021 valuation.

There were no changes between the measurement date and the year ended June 30, 2022, which had a significant effect on the District's total OPEB liability.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Sensitivity of the Net OPEB Liability to changes in the Discount Rate: The following presents the Net OPEB Liability of the District, as well as what the District's Net OPEB Liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	1% Decrease <u>(2.96%)</u>	Current Discount Rate <u>(3.96%)</u>	1% Increase <u>(4.96%)</u>
Net OPEB liability	\$ 10,697,704	\$ 8,849,295	\$ 7,383,462

Sensitivity of the Net OPEB Liability to changes in the Healthcare Cost Trend Rates: The following presents the Net OPEB Liability of the District, as well as what the District's Net OPEB Liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

	1% Decrease <u>(3.0%)</u>	Healthcare Cost Trend Rates <u>(4.0%)</u>	1% Increase <u>(5.0%)</u>
Net OPEB liability	\$ 7,157,872	\$ 8,849,295	\$ 11,098,181

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the District recognized OPEB expense of \$868,214. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 30,072	\$ 1,657,687
Changes in assumptions	3,089,587	-
Net differences between projected and actual earnings on investments	-	108,700
Contributions after measurement date	<u>232,625</u>	<u>-</u>
Total	<u>\$ 3,352,284</u>	<u>\$ 1,766,387</u>

\$232,625 reported as deferred outflows of resources related to benefits paid subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2022.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

\$232,625 reported as deferred outflows of resources related to benefits paid subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending <u>June 30,</u>		
2023	\$	127,047
2024	\$	125,099
2025	\$	121,476
2026	\$	114,414
2027	\$	149,184
Thereafter	\$	716,052

NOTE 10 - JOINT POWERS AGREEMENT

River Delta Unified School District participates in a joint venture under a joint powers agreement with Schools Insurance Authority (SIA). The relationship between River Delta Unified School District and the Joint Powers Authority is such that the Joint Powers Authority is not a component unit of the District for financial reporting purposes.

SIA arranges for and provides property, liability, workers' compensation, dental and vision insurance coverage for its members. The JPA's governing board consist of a representative from each member district. The board controls the operations of the JPA, 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 is obligated to pay an amount commensurate with the level of coverage requested and may be subject to assessments. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage from the prior year.

The following is a summary of condensed financial information of Schools Insurance Authority for the year ended June 30, 2022:

Total assets	\$ 211,771,868
Deferred outflows of resources	\$ 1,751,462
Total liabilities	\$ 86,615,462
Total deferred inflows of resources	\$ 3,674,124
Total net position	\$ 123,233,744
Total revenues	\$ 75,280,339
Total expenses	\$ 82,404,595
Change in net position	\$ (7,124,256)

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 11 - CONTINGENCIES

The District is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the District.

Also, the District has received federal and state funds for specific purposes that are subject to review or 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.

REQUIRED SUPPLEMENTARY INFORMATION

RIVER DELTA UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2022

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Revenues:				
LCFF:				
State apportionment	\$ 9,485,680	\$ 10,190,341	\$ 10,190,341	\$ -
Local sources	10,848,564	11,144,810	11,144,810	-
Total LCFF	<u>20,334,244</u>	<u>21,335,151</u>	<u>21,335,151</u>	-
Federal sources	2,441,720	1,460,317	1,460,317	-
Other state sources	3,108,034	3,744,862	3,744,862	-
Other local sources	2,888,666	1,671,171	1,671,171	-
Total revenues	<u>28,772,664</u>	<u>28,211,501</u>	<u>28,211,501</u>	-
Expenditures:				
Current:				
Certificated salaries	9,742,601	9,864,790	9,864,790	-
Classified salaries	3,884,358	4,493,566	4,493,566	-
Employee benefits	6,007,755	5,562,319	5,562,319	-
Books and supplies	2,028,555	973,098	973,098	-
Contract services and operating expenditures	4,451,319	3,298,496	3,298,496	-
Other outgo	70,000	70,919	70,919	-
Capital outlay	1,378,882	161,526	161,526	-
Total expenditures	<u>27,563,470</u>	<u>24,424,714</u>	<u>24,424,714</u>	-
Excess of revenues over expenditures	<u>1,209,194</u>	<u>3,786,787</u>	<u>3,786,787</u>	-
Other financing (uses) sources:				
Transfers in	12,940	12,726	12,726	-
Transfers out	(300,576)	(211,675)	(211,675)	-
Total other financing (uses) sources	<u>(287,636)</u>	<u>(198,949)</u>	<u>(198,949)</u>	-
Net change in fund balance	921,558	3,587,838	3,587,838	-
Fund balance, July 1, 2021	<u>8,400,224</u>	<u>8,400,224</u>	<u>8,400,224</u>	-
Fund balance, June 30, 2022	<u>\$ 9,321,782</u>	<u>\$ 11,988,062</u>	<u>\$ 11,988,062</u>	<u>\$ -</u>

See accompanying note to required supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHANGES IN THE DISTRICT'S NET OTHER
POST-EMPLOYMENT BENEFITS (OPEB) LIABILITY
For the Year Ended June 30, 2022

Last 10 Fiscal Years*

	2018	2019	2020	2021	2022
Total OPEB liability	\$ 246,741	\$ 246,742	\$ 272,033	\$ 285,214	\$ 299,474
Service cost	405,465	434,186	474,146	460,311	500,732
Interest	-	-	265,140	-	3,191,975
Changes in assumptions	(27,572)	46,244	(1,101,429)	(12,684)	(887,507)
Differences between expected and actual experience	(171,079)	(240,742)	(95,068)	(156,022)	(158,044)
Benefit payments	453,555	486,430	(185,178)	576,819	2,946,630
Net change in total OPEB liability	5,756,563	6,210,118	6,696,548	6,511,370	7,088,189
Total OPEB liability, beginning of year	\$ 6,210,118	\$ 6,696,548	\$ 6,511,370	\$ 7,088,189	\$10,034,819
Total OPEB liability, end of year (a)					
Plan fiduciary net position	\$ 224,914	\$ 548,767	\$ 162,644	\$ 230,273	\$ 237,823
Employer contributions	17,326	24,651	30,871	20,511	236,188
Net investment income	(1,384)	(1,275)	(1,758)	(2,015)	(2,558)
Administrative expense	(171,079)	(240,742)	(95,068)	(156,022)	(158,044)
Benefits payment	69,777	331,401	96,689	92,747	313,409
Change in plan fiduciary net position	281,501	351,278	682,679	779,368	872,115
Fiduciary trust net position, beginning of year					
Fiduciary trust net position, end of year (b)	\$ 351,278	\$ 682,679	\$ 779,368	\$ 872,115	\$ 1,185,524
Net OPEB liability, ending (a) - (b)	\$ 5,858,840	\$ 6,013,869	\$ 5,732,002	\$ 6,216,074	\$ 8,849,295
Covered employee payroll	\$11,107,008	\$11,333,682	\$13,991,170	\$11,970,542	\$12,290,696
Plan fiduciary net position as a percentage of the total OPEB liability	6%	10%	12%	12%	12%
Net OPEB liability as a percentage of covered payroll	53%	53%	48%	51%	72%

* This is a 10 year schedule, however the information in this schedule is not required to be presented retrospectively. The amounts presented for each fiscal year were determined as of the year end that occurred one year prior. All years prior to 2018 are not available.

See accompanying note to required supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS - OPEB
 For the Year Ended June 30, 2022

	Other Post-employment Benefits Last 10 Fiscal Years				
	2018*	2019*	2020**	2021**	2022***
Actuarially determined contribution	\$ 652,050	\$ 687,880	\$ 746,438	\$ 752,809	\$ 821,257
Contributions in relation to the actuarially determined contribution	<u>(548,767)</u>	<u>(162,644)</u>	<u>(230,273)</u>	<u>(237,823)</u>	<u>(232,265)</u>
Contribution deficiency (excess)	<u>\$ 103,283</u>	<u>\$ 525,236</u>	<u>\$ 583,794</u>	<u>\$ 522,536</u>	<u>\$ 588,992</u>
Covered employee payroll	\$11,333,682	\$13,991,170	\$11,970,542	\$12,290,696	\$12,782,324
Contributions as a percentage of covered employee payroll	1.98%	1.16%	1.36%	1.87%	1.82%

*The ADC for the District's fiscal years ended June 30, 2019 and 2018 was determined as part of the February 1, 2017 valuation using a 6.85% discount rate.

**The ADC for the District's fiscal years ended June 30, 2021 and 2020 was determined by the June 30, 2019 valuation using a 6.85% discount rate.

***The ADC for the District's fiscal years ended June 30, 2022 was determined by the June 30, 2021 valuation using a 3.96% discount rate.

This is a 10 year schedule, however the information in this schedule is not required to be presented retrospectively.

See accompanying note to required supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE
 SHARE OF THE NET PENSION LIABILITY
 For the Year Ended June 30, 2022

State Teachers' Retirement Plan
 Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
District's proportion of the net pension liability	0.017%	0.017%	0.022%	0.014%	0.015%	0.015%	0.015%	0.013%
District's proportionate share of the net pension liability	\$ 9,808,000	\$ 11,485,000	\$ 18,182,000	\$ 13,317,000	\$ 13,739,000	\$ 13,789,000	\$ 14,971,000	\$ 6,056,000
State's proportionate share of the net pension liability associated with the District	<u>5,923,000</u>	<u>6,074,000</u>	<u>10,351,000</u>	<u>7,878,000</u>	<u>7,866,000</u>	<u>7,523,000</u>	<u>8,182,000</u>	<u>3,603,000</u>
Total net pension liability	<u>\$ 15,731,000</u>	<u>\$ 17,559,000</u>	<u>\$ 28,533,000</u>	<u>\$ 21,195,000</u>	<u>\$ 21,605,000</u>	<u>\$ 21,312,000</u>	<u>\$ 23,153,000</u>	<u>\$ 9,659,000</u>
District's covered payroll	\$ 7,476,000	\$ 7,918,000	\$ 11,203,000	\$ 7,632,000	\$ 8,101,000	\$ 8,367,000	\$ 8,303,000	\$ 7,424,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	131.19%	145.05%	162.30%	174.49%	169.60%	164.80%	180.31%	81.57%
Plan fiduciary net position as a percentage of the total pension liability	76.52%	74.02%	70.00%	69.46%	70.99%	72.56%	71.82%	87.21%

The amounts presented for each fiscal year were determined as of the year end that occurred one year prior.

All years prior to 2015 are not available.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE
 SHARE OF THE NET PENSION LIABILITY
 For the Year Ended June 30, 2022

Public Employer's Retirement Fund B
 Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
District's proportion of the net pension liability	0.034%	0.033%	0.034%	0.033%	0.033%	0.032%	0.031%	0.028%
District's proportionate share of the net pension liability	\$ 3,806,000	\$ 4,863,000	\$ 6,637,000	\$ 7,773,000	\$ 8,844,000	\$ 9,378,000	\$ 9,538,000	\$5,699,000
District's covered payroll	\$ 3,519,000	\$ 3,652,000	\$ 4,032,000	\$ 4,151,000	\$ 4,372,000	\$ 4,467,000	\$ 4,482,000	\$4,044,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	108.16%	133.16%	164.61%	187.26%	202.29%	209.94%	212.81%	140.92%
Plan fiduciary net position as a percentage of the total pension liability	83.38%	79.43%	73.89%	71.87%	70.85%	70.05%	70.00%	80.97%

The amounts presented for each fiscal year were determined as of the year-end that occurred on year prior.

All years prior to 2015 are not available.

See accompanying note to required supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS - PENSIONS
 For the Year Ended June 30, 2022

State Teachers' Retirement Plan
 Last 10 Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022
Contractually required contribution	\$ 703,134	\$ 1,202,094	\$ 960,073	\$ 1,169,005	\$ 1,362,119	\$ 1,505,264	\$ 1,417,992	\$ 1,488,748
Contributions in relation to the contractually required contribution	(703,134)	(1,202,094)	(960,073)	(1,169,005)	(1,362,119)	(1,505,264)	(1,417,992)	(1,488,748)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 7,918,000	\$ 11,203,000	\$ 7,632,000	\$ 8,101,000	\$ 8,367,000	\$ 8,303,000	\$ 7,424,000	\$ 7,794,000
Contributions as a percentage of covered payroll	8.88%	10.73%	12.58%	14.43%	16.28%	17.10%*	19.10%**	19.62%***

* This rate reflects the original employer contribution rate of 18.13 percent under AB1469, reduced for the 1.03 percentage points to be paid on behalf of employers pursuant to SB 90.

** This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.95 percentage points to be paid on behalf of employers pursuant to SB 90.

*** This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.18 percentage points to be paid on behalf of employers pursuant to SB 90.

All years prior to 2015 are not available.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS - PENSIONS
 For the Year Ended June 30, 2022

	2015	2016	2017	2018	2019	2020	2021	2022
Public Employer's Retirement Fund B Last 10 Fiscal Years								
Contractually required contribution	\$ 429,930	\$ 477,630	\$ 576,600	\$ 679,010	\$ 806,909	\$ 883,814	\$ 837,107	\$ 1,065,374
Contributions in relation to the contractually required contribution	(429,930)	(477,630)	(576,600)	(679,010)	(806,909)	(883,814)	(837,107)	(1,065,374)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 3,652,000	\$ 4,032,000	\$ 4,151,000	\$ 4,372,000	\$ 4,467,000	\$ 4,482,000	\$ 4,044,000	\$ 4,650,000
Contributions as a percentage of covered payroll	11.77%	11.85%	13.89%	15.53%	18.06%	19.72%	20.70%	22.91%

All years prior to 2015 are not available.

See accompanying note to required supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2022

NOTE 1 - PURPOSE OF SCHEDULES

Budgetary Comparison Schedule - The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

Schedule of Changes in The District's Net Other Postemployment Benefits (OPEB) Liability: The Schedule of Changes in Net OPEB Liability presents multi-year information which illustrates the changes in the net OPEB liability for each year presented.

Schedule of the District's Contributions – OPEB: The Schedule of District Contributions - OPEB is presented to illustrate the District's required contributions relating to the District's OPEB plan. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Schedule of the District's Proportionate Share of the Net Pension Liability: The Schedule of the District's Proportionate Share of the Net Pension Liability is presented to illustrate the elements of the District's Net Pension Liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Schedule of the District's Contributions – Pensions: The Schedule of District Contributions - Pensions is presented to illustrate the District's required contributions relating to the pensions. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Changes of Benefit Terms: There are no changes in benefit terms reported in the Required Supplementary Information.

Changes of Assumptions: Changes in assumptions include the mortality rates to use the 2017 CalPERS OPEB Assumptions Model (for classified employees) and from the 2016 valuation of CalSTRS (for certificated employees). The discount rate was updated from 6.85% to 3.96% in the June 30, 2021 valuation.

The discount rates used for the Public Employer's Retirement Fund B (PERF B) was 7.50, 7.65, 7.65, 7.15, 7.15, 7.15, 7.15, 7.15 percent in the June 30, 2013, 2014, 2015, 2016, 2017, 2018, 2019, and 2020 actuarial reports, respectively.

The following are the assumptions for State Teachers' Retirement Plan:

Assumptions	Measurement Period						
	As of June 30, <u>2021</u>	As of June 30, <u>2020</u>	As of June 30 <u>2019</u>	As of June 30, <u>2018</u>	As of June 30, <u>2017</u>	As of June 30, <u>2016</u>	As of June 30, <u>2015</u>
Consumer price inflation	2.75%	2.75%	2.75%	2.75%	2.75%	3.00%	3.00%
Investment rate of return	7.10%	7.10%	7.10%	7.10%	7.10%	7.60%	7.60%
Wage growth	3.50%	3.50%	3.50%	3.50%	3.50%	3.75%	3.75%

SUPPLEMENTARY INFORMATION

RIVER DELTA UNIFIED SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 ALL NON-MAJOR FUNDS
 June 30, 2022

	Adult Education Fund	Child Develop- ment Fund	Cafeteria Fund	Capital Facilities Fund	County School Facilities Fund	Capital Projects Fund	Bond Interest and Redemption Fund	Total
ASSETS								
Cash in investments:								
Cash in County Treasury	\$ 100,447	\$ 53,982	\$ 139,309	\$ 904,854	\$ 3,398	\$ 418,611	\$ 2,668,265	\$ 4,288,866
Cash in banks	-	-	725	-	-	-	-	725
Receivables	163	-	187,510	-	-	-	-	187,673
Due from other funds	-	-	-	211,675	-	-	-	211,675
Stores inventory	-	-	25,617	-	-	-	-	25,617
Total assets	\$ 100,610	\$ 53,982	\$ 353,161	\$ 1,116,529	\$ 3,398	\$ 418,611	\$ 2,668,265	\$ 4,714,556
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 7,434	\$ 1,660	\$ 21,976	\$ 2,077	\$ -	\$ -	\$ -	\$ 33,147
Due to other funds	5,254	9,799	-	-	-	-	-	15,053
Unearned revenue	-	41,760	-	-	-	-	-	41,760
Total liabilities	12,688	53,219	21,976	2,077	-	-	-	89,960
Fund balances:								
Nonspendable	-	-	25,617	-	-	-	-	25,617
Restricted	87,922	763	305,568	1,114,452	3,398	418,611	2,668,265	4,598,979
Total fund balances	87,922	763	331,185	1,114,452	3,398	418,611	2,668,265	4,624,596
Total liabilities and fund balances	\$ 100,610	\$ 53,982	\$ 353,161	\$ 1,116,529	\$ 3,398	\$ 418,611	\$ 2,668,265	\$ 4,714,556

RIVER DELTA UNIFIED SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES
 ALL NON-MAJOR FUNDS
 For the Year Ended June 30, 2022

	Adult Education Fund	Child Develop- ment Fund	Cafeteria Fund	Capital Facilities Fund	County School Facilities Fund	Capital Projects Fund	Bond Interest and Redemption Fund	Total
Revenues:								
Federal sources	\$ -	\$ 9,600	\$ 1,248,615	\$ -	\$ -	\$ -	\$ -	\$ 1,258,215
Other state sources	84,081	252,828	78,749	-	-	-	17,778	433,436
Other local sources	654	371	(8,515)	238,418	10	314,114	2,818,411	3,363,463
Total revenues	<u>84,735</u>	<u>262,799</u>	<u>1,318,849</u>	<u>238,418</u>	<u>10</u>	<u>314,114</u>	<u>2,836,189</u>	<u>5,055,114</u>
Expenditures:								
Current:								
Certificated salaries	16,617	20,787	-	-	-	-	-	37,404
Classified salaries	17,263	195,332	336,445	-	-	-	-	549,040
Employee benefits	11,910	87,099	142,781	-	-	-	-	241,790
Books and supplies	7,962	(45,074)	12,852	-	-	-	-	(24,260)
Contract services and operating expenditur	18,964	1,811	566,660	81,708	-	5,544	-	674,687
Debt service:								
Principal retirement	-	-	-	162,147	-	-	973,023	1,135,170
Interest	-	-	-	38,928	-	-	561,010	599,938
Total expenditures	<u>72,716</u>	<u>259,955</u>	<u>1,058,738</u>	<u>282,783</u>	<u>-</u>	<u>5,544</u>	<u>1,534,033</u>	<u>3,213,769</u>
Excess (deficiency) of revenues over (under) expenditures	<u>12,019</u>	<u>2,844</u>	<u>260,111</u>	<u>(44,365)</u>	<u>10</u>	<u>308,570</u>	<u>1,302,156</u>	<u>1,841,345</u>
Other financing (uses) sources:								
Transfers in	-	-	-	211,675	-	-	-	211,675
Transfers out	(2,927)	(9,799)	-	-	-	-	-	(12,726)
Total other financing (uses) sources	<u>(2,927)</u>	<u>(9,799)</u>	<u>-</u>	<u>211,675</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>198,949</u>
Net change in fund balances	9,092	(6,955)	260,111	167,310	10	308,570	1,302,156	2,040,294
Fund balances, July 1, 2021	<u>78,830</u>	<u>7,718</u>	<u>71,074</u>	<u>947,142</u>	<u>3,388</u>	<u>110,041</u>	<u>1,366,109</u>	<u>2,584,302</u>
Fund balances, June 30, 2022	<u>\$ 87,922</u>	<u>\$ 763</u>	<u>\$ 331,185</u>	<u>\$ 1,114,452</u>	<u>\$ 3,398</u>	<u>\$ 418,611</u>	<u>\$ 2,668,265</u>	<u>\$ 4,624,596</u>

RIVER DELTA UNIFIED SCHOOL DISTRICT
ORGANIZATION
June 30, 2022

River Delta Unified School District was established on July 1, 1967 and is comprised of an area of approximately 500 square miles in Yolo, Sacramento and Solano Counties. There were no changes in the boundaries of the District during the year. The District currently operates five elementary schools (D.H. White Elementary, Isleton Elementary, Walnut Grove Elementary, Bates Elementary, and Delta Elementary Charter Schools), two middle schools (Riverview Middle and Clarksburg Middle Schools), two high schools (Rio Vista High and Delta High Schools), one continuation high school (Mokelumne High School), one adult school (Wind River School), one independent study school (River Delta High/Elementary School) and one community day school (River Delta-Community Day School).

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Jennifer Stone	President	December 2022
Dan Mahoney	Vice President	December 2022
Marilyn Riley	Clerk	December 2024
Rafaela Casillas	Member	December 2022
Marcial Lamera	Member	December 2022
Wanda Apel	Member	December 2024
Randall Jelly	Member	December 2024

ADMINISTRATION

Katherine Wright
Superintendent

Jennifer Gaston
Executive Assistant to the Superintendent
and Board of trustees

Tammy Busch
Assistant Superintendent of Business Services

Ken Gaston
Director of Maintenance Operations and Transportation

Nancy Vielhauer
Assistant Superintendent of Educational Services

Codi Agan
Director of Personnel

RIVER DELTA UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AVERAGE DAILY ATTENDANCE
 June 30, 2022

	<u>Second Period Report</u>	<u>Annual Report</u>
Certificate #:	<u>ED2FF469</u>	<u>5624763E</u>
Elementary:		
Transitional Kindergarten through Third	416	421
Fourth through Six	308	321
Seventh through Eighth	306	305
Special Education	1	1
Total Elementary	1,031	1,048
Secondary:		
Ninth through Twelfth	617	615
Special Education	1	1
Total Secondary	618	616
Total ADA	1,649	1,664

RIVER DELTA UNIFIED SCHOOL DISTRICT
 SCHEDULE OF INSTRUCTIONAL TIME
 For the Year Ended June 30, 2022

<u>Grade Level</u>	<u>Statutory Minutes Require- ment</u>	<u>2021-2022 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Status</u>
Kindergarten	36,000	55,720	180	In Compliance
Grade 1	50,400	55,720	180	In Compliance
Grade 2	50,400	55,720	180	In Compliance
Grade 3	50,400	55,720	180	In Compliance
Grade 4	54,000	55,720	180	In Compliance
Grade 5	54,000	55,720	180	In Compliance
Grade 6	54,000	55,720	180	In Compliance
Grade 7	54,000	65,603	180	In Compliance
Grade 8	54,000	65,603	180	In Compliance
Grade 9	65,150 *	65,603	180	In Compliance
Grade 10	65,150 *	65,603	180	In Compliance
Grade 11	65,150 *	65,603	180	In Compliance
Grade 12	65,150 *	65,603	180	In Compliance

* Per a November 17, 1998 letter from the California Department of Education, the District must permanently maintained an increased instructional time for grades 9 through 12 for a total of 65,150 minutes annually, beginning with the 1998-99 school year.

See accompanying notes to supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2022

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Education - Passed through California</u>			
<u>Department of Education</u>			
	Special Education Cluster:		
84.027	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	13379	\$ 314,156
84.027A	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	15197	16,627
	Subtotal Special Education Cluster		<u>330,783</u>
84.010	ESEA: Title I Part A, Basic Grants Low-Income and Neglected	14329	542,694
84.365	ESEA: Title III, English Learner Student Program	14346	43,173
84.367	ESEA: Title II, Part A, Supporting Effective Instruction Local Grants	14341	71,519
	ESF Programs:		
84.425	COVID 19: Elementary and Secondary School Emergency Relief (ESSER I) Fund	15536	317,952
84.425	COVID 19: Elementary and Secondary School Relief II (ESSER II) Fund	15547	27,853
84.425	COVID 19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund	15559	21,343
84.425C	COVID 19: Governor's Emergency Education Relief (GEER) Fund: Learning Loss Mitigation	15517	105,001
	Subtotal ESF Programs		<u>472,149</u>
	Total U.S. Department of Education		<u>1,460,318</u>
<u>U.S. Department of Agriculture - Passed through California</u>			
<u>Department of Education</u>			
	Child Nutrition Cluster:		
10.555	Child Nutrition: National School Lunch Program	13524	1,087,356
10.558	Child Nutrition - Child Care Food Program (CCFP)	13393	174,960
	Total U.S. Department of Agriculture		<u>1,262,316</u>
<u>U.S. Department of Health and Human Services Programs</u>			
93.575	Child Development: ARP California State Preschool Program One-time Stipend	15640	8,838
	Total U.S. Department of Health and Human Services		<u>8,838</u>
	Total Federal Programs		<u>\$ 2,731,472</u>

See accompanying notes to supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

There were no adjustments to any funds of the District.

See accompanying notes to supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
For the Year Ended June 30, 2022
(UNAUDITED)

	(Budget) 2023	2022	2021	2020
<u>General Fund</u>				
Revenues and other financing sources	\$ 29,810,192	\$ 28,224,227	\$ 25,671,837	\$ 24,684,626
Expenditures	28,747,099	24,424,714	23,878,068	24,447,426
Other uses and transfers out	223,720	211,675	203,157	302,750
Total outgo	28,970,819	24,636,389	24,081,225	24,750,176
Change in fund balance	\$ 839,373	\$ 3,587,838	\$ 1,590,612	\$ (65,550)
Ending fund balance	\$ 12,827,435	\$ 11,988,062	\$ 8,400,224	\$ 6,645,139
Available reserves	\$ 10,141,964	\$ 9,567,157	\$ 6,668,270	\$ 3,450,331
Designated for economic uncertainties	\$ 1,437,355	\$ 1,220,599	\$ -	\$ 1,222,073
Undesignated fund balance	\$ 8,704,609	\$ 8,346,558	\$ 6,668,270	\$ 2,228,258
Available reserves as percentages of total outgo	35.0%	38.8%	27.7%	13.9%
<u>All Funds</u>				
Total long-term liabilities	\$ 54,835,353	\$ 57,543,103	\$ 68,139,619	\$ 46,250,543
Average daily attendance at P-2	1,664	1,649	1,856	1,856

The fund balance of the General Fund has increased by \$5,112,900 over the past three years. The fiscal year 2022-2023 budget projects an increase of \$839,373. For a district this size, the State of California recommends available reserves of at least 3 percent of total general fund expenditures, transfers out and other uses (total outgo). The District met this requirement.

The District has incurred operating surpluses in two of the past three years, and anticipates an operating surplus during the fiscal year 2022-2023.

Total long-term liabilities have decreased by \$2,707,750 over the past two years.

Average daily attendance has decreased by 207 over the past two years. An increase of 15 ADA is anticipated during fiscal year 2022-2023.

See accompanying notes to supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
For the Year Ended June 30, 2022

<u>Charter Schools Chartered by District</u>	Included in District Financial Statements, or <u>Separate Report</u>
0853 – Delta Elementary Charter School	Separate Report

See accompanying notes to supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FIRST 5 REVENUES AND EXPENDITURES
For the Year Ended June 30, 2022

	Academic and Support <u>Services</u>
Revenues:	
Other Local sources	\$ <u>177,808</u>
Expenditures:	
Certificated salaries	15,102
Classified salaries	95,374
Employee benefits	44,914
Books and supplies	10,128
Contract services and operating expenditure	5,271
Indirect costs	<u>7,019</u>
	<u>177,808</u>
Deficiency of revenues under expenditures	<u><u>\$ -</u></u>

See accompanying notes to supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
June 30, 2022

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Average Daily Attendance: Average daily attendance is a measurement 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 levels and in different programs.

Schedule of Instructional Time: The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of Education Code Sections 46201 through 46206.

Schedule of Expenditure of Federal Awards: The Schedule of Expenditure of Federal Awards includes the federal award activity of River Delta Unified School District, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10-percent de minimus indirect cost rate allowed under the Uniform Guidance.

Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements: This schedule provides the information necessary to reconcile the Unaudited Actual Financial Report to the audited financial statements.

Schedule of Financial Trends and Analysis – Unaudited: This schedule provides trend information on the District's financial condition over the past three years and its anticipated condition for the 2022-2023 fiscal year, as required by the State Controller's Office.

Schedule of Charter Schools: This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

Schedule of First 5 Revenues and Expenditures: This schedule provides information about the First 5 Sacramento County Program.

NOTE 2 - EARLY RETIREMENT INCENTIVE PROGRAM

Education Code Section 14502 requires certain disclosure in the financial statements of districts which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2022, the District did not adopt such a program.



INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

Board of Education
River Delta Unified School District
Rio Vista, California

Report on Compliance with State Laws and Regulations

Opinion on Compliance with State Laws and Regulations

We have audited River Delta Unified School District's (District) compliance with the types of compliance requirements described in the 2021-22 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (Audit Guide) applicable to the state laws and regulations listed below for the year ended June 30, 2022.

<u>Description</u>	<u>Procedures Performed</u>
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Yes
Continuation Education	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	N/A, see reasoning
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	N/A, see reasoning
Middle or Early College High Schools	N/A, see reasoning
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	N/A, see reasoning
Comprehensive School Safety Plan	Yes
District of Choice	N/A, see reasoning
California Clean Energy Jobs Act	N/A, see reasoning
After/Before School Education and Safety Program	Yes
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	N/A, see reasoning
Immunizations	N/A, see reasoning
Educator Effectiveness	Yes

(Continued)

Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Yes
In Person Instruction Grant	Yes
Attendance, for charter schools	N/A, see reasoning
Mode of Instruction, for charter schools	N/A, see reasoning
Nonclassroom-Based Instruction/Independent Study, for charter schools	N/A, see reasoning
Determination of Funding for Nonclassroom-Based Instruction, for charter schools	N/A, see reasoning
Annual Instructional Minutes-Classroom Based	N/A, see reasoning
Charter School Facility Grant Program	N/A, see reasoning

The District does not offer an Early Retirement Incentive Program; therefore, we did not perform any testing of the Early Retirement Incentive Program.

The District does not have any Juvenile Court Schools; therefore, we did not perform any testing of Juvenile Court Schools.

The District does not have any Middle or Early College High Schools; therefore, we did not perform any testing of Middle or Early College High Schools.

The District did not operate an Apprenticeship Program; therefore, we did not perform any testing of Apprenticeship: Related and Supplemental Instruction.

The District is not reported as a District of Choice per the California Department of Education, therefore we did not perform any procedures related to District of Choice.

The District did not receive or expend California Clean Energy Jobs Act funds; therefore, we did not perform any testing of California Clean Energy Jobs Act fund.

The District did not report any ADA related to Independent Study - Course Based; therefore, we did not perform any testing of Independent Study - Course Based ADA.

The District submitted all immunizations required; therefore, we did not perform procedures related to the Immunization Program.

The District does not have any Charter Schools; therefore, we did not perform any of the testing related to charter schools.

In our opinion, except for the noncompliance described in the Basis of Qualified Opinion paragraph, River Delta Unified School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the state laws and regulations referred to above for the year ended June 30, 2022.

Basis for Qualified Opinion on Compliance with State Laws and Regulations

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 (*Government Auditing Standards*); and the audit requirements of the *2021-22 Guide for Annual Audits of K-12 Local Education 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.

Matters Giving Rise to Qualified Opinion on State Laws and Regulations

As described in Findings 2022-001, 2022-002, 2022-003 and 2022-004 in the accompanying Schedule of Audit Findings and Questioned Costs, River Delta Unified School District did not comply with the requirements regarding Attendance, Career Technical Education Grant, Independent Study and Expanded Learning Opportunities Grant. Compliance with such requirements is necessary, in our opinion, for River Delta Unified School District to comply with the requirements applicable to the state laws and regulations 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 the District's government 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 Audit Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements 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 government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Audit Guide, 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 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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 Matter

Government Auditing Standards requires the auditor to perform limited procedures on the River Delta Unified School District's responses to the noncompliance findings identified in our audit and described in the accompanying Schedule of Audit Findings and Questioned Costs. River Delta Unified School District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

(Continued)

Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Crowe LLP
Crowe LLP

Sacramento, California
February 28, 2023

(Continued)

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 Education
River Delta Unified School District
Rio Vista, 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 River Delta Unified School District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise River Delta Unified School District's basic financial statements, and have issued our report thereon dated February 28, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered River Delta Unified School 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 River Delta Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of River Delta Unified School 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 have not been identified.

(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether River Delta Unified School 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.


Crowe LLP

Sacramento, California
February 28, 2023



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH THE FIRST 5 SACRAMENTO COUNTY PROGRAM

Board of Education
River Delta Unified School District
Rio Vista, California

Report on Compliance on First 5 Sacramento County Program

Opinion on Compliance on First 5 Sacramento County Program

We have audited River Delta Unified School District's compliance with the types of compliance requirements described in the Program Guidelines for the First 5 Sacramento County Program that could have a direct and material effect on the First 5 Sacramento County Program for the year ended June 30, 2022.

In our opinion, River Delta Unified School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its First 5 Sacramento County Program for the year ended June 30, 2022.

Basis for Opinion on Compliance with State Laws and Regulations

Our responsibility is to express an opinion on compliance on River Delta Unified School District's First 5 Sacramento County Program based on our audit of compliance requirements referred to above. We conducted our audit of compliance 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on First 5 Sacramento County Program occurred. An audit includes examining, on a test basis, evidence about River Delta Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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 the compliance with the requirements of laws, regulations, contracts and grants applicable to its First 5 Sacramento County Program.

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 Audit Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements 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 government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Audit Guide, 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 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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.

Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing over compliance and results of that testing based on requirements of the First 5 Sacramento County Program. Accordingly, this report is not suitable of any other purposes.


Crowe LLP

Sacramento, California
February 28, 2023



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education
River Delta Unified School District
Rio Vista, California

Report on Compliance for Major Federal Program

Opinion on Major Federal Program

We have audited River Delta Unified School District's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on River Delta Unified School District's major federal program for the year ended June 30, 2022. River Delta Unified School District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, River Delta Unified School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2022.

Basis for Opinion on Major Federal Program

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 (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of River Delta Unified School 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 on compliance for major federal program. Our audit does not provide a legal determination of River Delta Unified School 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 River Delta Unified School District's federal 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 River Delta Unified School 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 Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements 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 River Delta Unified School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, 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 River Delta Unified School 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 River Delta Unified School 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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of River Delta Unified School District's internal control over compliance. Accordingly, no such opinion is expressed.

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.

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 federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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 federal 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 federal 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.

(Continued)

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 requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Crowe LLP
Crowe LLP

Sacramento, California
February 28, 2023

FINDINGS AND RECOMMENDATIONS

RIVER DELTA UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2022

SECTION I – SUMMARY OF AUDITOR’S RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____ Yes	_____ X No	
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes	_____ X	None reported

Noncompliance material to financial statements noted?

	_____ Yes	_____ X No	
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FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	_____ X No	
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes	_____ X	None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

	_____ Yes	_____ X No	
--	-----------	------------	--

Identification of major programs tested:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.555	Child Nutrition: School Programs - Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?

	_____ X Yes	_____ No	
--	-------------	----------	--

STATE AWARDS

Type of auditors' report issued on compliance for state programs: Qualified

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

SECTION IV – STATE AWARD FINDINGS AND QUESTIONED COSTS

2022-001 STATE COMPLIANCE - ATTENDANCE REPORTING (10000)

Criteria

Attendance Accounting and Reporting in California Public Schools, Title 5, CCR, Section 401 and 421 (b) and Education Code Section 44809 - Each LEA must develop and maintain accurate and adequate records to support the attendance reported to the State.

Condition

At Clarksburg Middle School one student was improperly claimed for apportionment for a total overstatement of one date of attendance or 0.01 ADA.

Context

We performed the audit procedures enumerated in the State of California 2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting and identified the finding described above.

Effect

The effect of this finding is an overstatement of 0.01 ADA.

Cause

The error was the result of a clerical error in accounting for attendance.

Fiscal Impact

The error is below 0.50 ADA, therefore there is no fiscal impact.

Recommendation

The District should enforce established internal controls over attendance accounting and reporting, to ensure accurate accounting for attendance.

Views of Responsible Officials and Planned Corrective Actions

The District will provide ongoing training on attendance reporting to all clerical staff and administrators.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

SECTION IV – STATE AWARD FINDINGS AND QUESTIONED COSTS

2022-002 STATE COMPLIANCE – CAREER TECHNICAL EDUCATION INCENTIVE GRANT (40000)

Criteria

LEA's receiving a Career Technical Education Incentive Grant (CTEIG) are required by California Education Code Section 53071(a) to budget the full matching requirement of two dollars for every one dollar received related to the CTEIG program.

Condition

The District was unable to provide evidence that the required two dollars for every one dollar match requirement was correctly established in the District's budget. The District's required match amount was \$335,838, however the District's budget identified the budgeted match of \$110,338, therefore the District's budgeted match was deficient by \$225,500.

Context

We performed the audit procedures enumerated in the State of California 2021-22 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and identified the finding described above.

Effect

The District is not in compliance with State requirements regarding CTEIG.

Cause

The District's budget did not include the correct required match for CTEIG.

Fiscal Impact

Not applicable.

Recommendation

We recommend the District's budget reflect the required District match amount for the CTEIG program of two dollars for every one dollar provide by the CTEIG grant.

Views of Responsible Officials and Planned Corrective Action

Management agrees with the deficiency and has made modifications to the current budget that identify the \$2 for \$1 budgeting matching requirement was met.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

SECTION IV – STATE AWARD FINDINGS AND QUESTIONED COSTS

2022-003 – STATE COMPLIANCE – INDEPENDENT STUDY (40000)

Criteria

Attendance Accounting and Reporting in California Public Schools, Title 5, CCR, Section 401 and 421 (b) and Education Code Section 44809 – Each LEA must develop and maintain accurate and adequate records to support attendance report to the State of California.

Condition

The District was unable to provide completed signed independent study agreements and/or other relevant required information for a total of six students claimed for independent study attendance.

Context

We performed the audit procedures enumerated in the *2021-22 Guide Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and identified the finding described above.

Effect

The District is out of compliance with State requirements for Independent Study.

Cause

The error was caused by the District's inability to provide completed supporting documentation for independent study students files selected for testing.

Fiscal Impact

The fiscal impact of the finding is 0.45 ADA which is the cumulative ADA generated by the selected student sample during the time period while they were on independent study.

Recommendation

The District should enforce controls to ensure signed independent study agreements and required work samples are maintained for all students claimed for ADA in the independent study program.

Views of Responsible Officials and Planned Corrective Action

The District concurs with the auditor's recommendation and will continue to provide training to staff who are responsible for documenting independent study agreements and maintaining student work at the school sites.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

2022-004 STATE COMPLIANCE – EXPANDED LEARNING OPPORTUNITIES GRANT (ELOG) (40000)

Criteria

The District is required to submit the ELOG plan, to the County Office of Education, describing how the apportioned funds would be used within 5 days of adoption pursuant to subdivision (e) of Education Code section 43522.

Condition

The District adopted the ELOG plan at the May 26, 2021 board meeting however did not submit to the County Office of Education.

Context

We performed the audit procedures enumerated in the State of California *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and identified the finding described above.

Effect

No effect.

Cause

The District did not submit the plan within the required time.

Fiscal Impact

Not applicable.

Recommendation

The District should ensure the plan is submitted to the County Office of Education within 5 days of adoption.

Views of Responsible Officials and Planned Corrective Actions

Management confirms that they did not properly submit the plan to the County and will ensure future plans are submitted within the appropriate time frame.

**STATUS OF PRIOR YEAR
FINDINGS AND RECOMMENDATIONS**

RIVER DELTA UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

2021-001 STATE COMPLIANCE – CLASSROOM TEACHER SALARIES (61000)

Condition: The total current expense of education in the General Fund for the audit year was calculated to be \$21,421,074, and the classroom teacher salaries and related benefits totaled \$11,140,851. The ratio of classroom teacher salaries to the current expense of education was calculated to be 52.01%, which is deficient by 3.0% from the requirement of 55% or \$640,740.

Recommendation: The District's management team should implement necessary internal controls to ensure that classroom teacher salaries meet or exceed the minimum required percentage of current expense of education, in the District's General Fund.

Current Status: Implemented.

District Explanation if Not Implemented: Not applicable.

**SACRAMENTO COUNTY OFFICE OF EDUCATION
AUDIT FINDING CORRECTIVE ACTION
2021-2022**

**River Delta Unified School District SACRAMENTO
COUNTY, CALIFORNIA**

FINDING NUMBER: 2022-001 PAGE (from audit report): __85__
FINDING CATEGORY: _____ State Compliance - Attendance Reporting

FINDING DESCRIPTION: At Clarksburg Middle School one student was improperly claimed for apportionment for a total overstatement of one date of attendance or .01 ADA

Describe below specific corrective action used in resolving this audit finding:

- Specifically address each individual item within the finding
- Responses must be clear and concise
- Provide all documentation that supports the specific action taken toward resolving the finding (i.e., copies of amended reports, corrective action plans, flowcharts of corrected procedures, Board Approved revised Board Policies, etc.)

CORRECTIVE ACTION: District has trained leadership and secretaries on appropriate processes /procedures.

Submit this form and all supporting documentation by **March 15, 2023** to:

**Sacramento County Office of Education
Sharmila LaPorte, Director, District Fiscal Services
P.O. Box 269003
Sacramento, CA 95826-9003**

Attach all pertinent documentation. Number of attachments for this finding: _____

**SACRAMENTO COUNTY OFFICE OF EDUCATION
AUDIT FINDING CORRECTIVE ACTION
2021-2022**

**River Delta Unified School District SACRAMENTO
COUNTY, CALIFORNIA**

FINDING NUMBER: 2022-002 PAGE (from audit report): __86__
FINDING CATEGORY: _____ State Compliance - Career Technical Education Incentive Grant

FINDING DESCRIPTION: The district was unable to provide evidence that the required two dollars for every one dollar match requirement was correctly establish in the Districts budget.

Describe below specific corrective action used in resolving this audit finding:

- Specifically address each individual item within the finding
- Responses must be clear and concise
- Provide all documentation that supports the specific action taken toward resolving the finding (i.e., copies of amended reports, corrective action plans, flowcharts of corrected procedures, Board Approved revised Board Policies, etc.)

CORRECTIVE ACTION: District has made appropriate changes with 1st and 2nd interim to demonstrate budgeted match and will continue to do so moving forward.

Submit this form and all supporting documentation by **March 15, 2023** to:

**Sacramento County Office of Education
Sharmila LaPorte, Director, District Fiscal Services
P.O. Box 269003
Sacramento, CA 95826-9003**

Attach all pertinent documentation. Number of attachments for this finding: _____

**SACRAMENTO COUNTY OFFICE OF EDUCATION
AUDIT FINDING CORRECTIVE ACTION
2021-2022**

**River Delta Unified School District SACRAMENTO
COUNTY, CALIFORNIA**

FINDING NUMBER: 2022-003 PAGE (from audit report): 87
FINDING CATEGORY: State Compliance - Independent Study

FINDING DESCRIPTION: The district was unable to provide completed signed independent study agreements and/or other relevant required information for a total of six students claimed for independent study attendance.

Describe below specific corrective action used in resolving this audit finding:

- Specifically address each individual item within the finding
- Responses must be clear and concise
- Provide all documentation that supports the specific action taken toward resolving the finding (i.e., copies of amended reports, corrective action plans, flowcharts of corrected procedures, Board Approved revised Board Policies, etc.)

CORRECTIVE ACTION: District has trained leadership and secretaries on the requirements for independent study.

Submit this form and all supporting documentation by **March 15, 2023** to:

**Sacramento County Office of Education
Sharmila LaPorte, Director, District Fiscal Services
P.O. Box 269003
Sacramento, CA 95826-9003**

Attach all pertinent documentation. Number of attachments for this finding: _____

**SACRAMENTO COUNTY OFFICE OF EDUCATION
AUDIT FINDING CORRECTIVE ACTION
2021-2022**

**River Delta Unified School District SACRAMENTO
COUNTY, CALIFORNIA**

FINDING NUMBER: 2022-004 PAGE (from audit report): __88__
FINDING CATEGORY: _____ State Compliance - Expanded Learning Opportunities
Grant (ELOG)

FINDING DESCRIPTION: The district adopted the ELOG plan at the May 26, 2021 board meeting however did not submit to the County Office of Education.

Describe below specific corrective action used in resolving this audit finding:

- Specifically address each individual item within the finding
- Responses must be clear and concise
- Provide all documentation that supports the specific action taken toward resolving the finding (i.e., copies of amended reports, corrective action plans, flowcharts of corrected procedures, Board Approved revised Board Policies, etc.)

CORRECTIVE ACTION: District will ensure all plans that are required be submitted to the County Office of Education within the required time frames.

Submit this form and all supporting documentation by **March 15, 2023** to:

**Sacramento County Office of Education
Sharmila LaPorte, Director, District Fiscal Services
P.O. Box 269003
Sacramento, CA 95826-9003**

Attach all pertinent documentation. Number of attachments for this finding: _____

BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: X_____

From: Tammy Busch, Asst. Supt. Business Services

Item Number: 15_____

Type of item: (Action, Consent Action or Information Only): Action_____

SUBJECT:

Request to Accept and Approve the Audit and Performance Report of Crowe LLP, Independent Auditor, for Fiscal Year 2021-22 for Bond Measure J and Measure K.

BACKGROUND:

Each Bond issuance by a school district within California must arrange an annual audit of its financial records by an independent certified public accountant.

STATUS:

The District has contracted with Crowe LLP to perform the audit for fiscal year ending June 30, 2022.

The District has reviewed the reports and agrees with the procedures performed and conclusions presented by Crowe LLP with regards to all funds.

PRESENTER:

Tammy Busch, Asst. Supt. of Business Services

OTHER PEOPLE WHO MIGHT BE PRESENT:

N/A

COST AND FUNDING SOURCES:

N/A

RECOMMENDATION:

That the Board accepts and approves the Financial Records Audit and Performance Report for Bond Measure J and Measure K as presented for fiscal year 2021-2022.

Time allocated: 15 minutes

RIVER DELTA UNIFIED SCHOOL DISTRICT
MEASURE J GENERAL OBLIGATION BONDS
FINANCIAL STATEMENTS
June 30, 2022

RIVER DELTA UNIFIED SCHOOL DISTRICT
MEASURE J GENERAL OBLIGATION BONDS
FINANCIAL STATEMENTS
June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

Board of Education
River Delta Unified School District
Rio Vista, California

Report on the Audit of the Financial Statements***Opinion***

We have audited the financial statements of the Measure J General Obligation Bonds (the "Bonds") activity of River Delta Unified School District (the "District"), as of and for the year ended June 30, 2022, and the related notes to the 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 financial position of the Measure J General Obligation Bonds activity, of River Delta Unified School District, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (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 River Delta Unified 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 opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the financial activity and balances of the Measure J General Obligation Bonds activity and do not purport to, and do not, present fairly the financial position of River Delta Unified School District, as of June 30, 2022, or the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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.

(Continued)

Auditor's Responsibility 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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS 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 River Delta Unified 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.

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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 14, 2023 on our consideration of the 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 for the Bonds activity. 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 District's internal control over financial reporting or on compliance for the Bonds activity. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance for the Bonds activity.


Crowe LLP

Sacramento, California
March 14, 2022

RIVER DELTA UNIFIED SCHOOL DISTRICT
MEASURE J GENERAL OBLIGATION BONDS
BALANCE SHEET
June 30, 2022

ASSETS

Cash and investments (Note 2):	
Cash with Fiscal Agent	\$ 14,839,163
Total assets	<u>\$ 14,839,163</u>

LIABILITIES AND FUND BALANCE

Accounts payable	\$ 13,140
Fund balance - restricted (Note 3)	<u>14,826,023</u>
Total liabilities and fund balance	<u>\$ 14,839,163</u>

See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT
MEASURE J GENERAL OBLIGATION BONDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE
For the Year Ended June 30, 2022

Expenditures:	
Contract services and operating expenditures	\$ 319,654
Capital outlay	<u>58,200</u>
Total expenditures	<u>377,854</u>
Change in fund balance	(377,854)
Fund balance, July 1, 2021	<u>15,203,877</u>
Fund balance, June 30, 2022	<u>\$ 14,826,023</u>

See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT
MEASURE J GENERAL OBLIGATION BONDS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of River Delta Unified School District (the "District") conform to accounting principles generally accepted in the United States of America as applicable to governments and to general practices within California school districts. The District accounts for its financial transactions in accordance with policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The following is a summary of the more significant accounting policies:

Financial Reporting Entity: The financial statements include the activity and balances of the Measure J General Obligation Bonds, only. These financial statements are not intended to present the financial position and results of operations of River Delta Unified School District as a whole.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The basic financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Budgets and Budgetary Accounting: Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government funds. By State law, the District's Board of Education 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 Board of Education satisfied these requirements.

The District's Board of Education and Superintendent revise the budgets during the year to give consideration to unanticipated income and expenditures.

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.

Cash and Cash Equivalents: For the purposes of the financial statements, cash equivalents are defined as financial instruments with an original maturity of three months or less. Funds invested in the Sacramento County Treasury are considered cash equivalents.

Accounting Estimates: The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
MEASURE J GENERAL OBLIGATION BONDS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 as of June 30.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2022 consisted of \$14,839,163 held as Cash with Fiscal Agent.

Cash with Fiscal Agent: Cash with Fiscal Agent represents cash balances held by various financial institutions. The cash balances are fully collateralized at June 30, 2022, and will be used to fund capital improvements in the District.

Credit Risk: The District does not have a formal investment policy that limits its investment choices other than the limitations of state law.

Interest Rate Risk: The District does not have a formal investment policy that limits the cash and investment maturities as a means of managing their exposure to fair value arising from increasing interest rates. At June 30, 2022, the District had no significant interest rate risk related to investments held.

Concentration of Credit Risk: The District does not place limits on the amount they may invest in any one issuer. At June 30, 2022, the District had no concentration of credit risk.

NOTE 3 – FUND BALANCE CLASSIFICATION

Governmental Accounting Standards Board Codification Sections 1300 and 1800, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications are nonspendable, restricted, committed, assigned and unassigned. The fund balance of the Measure J General Obligation Bonds is restricted, as described below.

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
MEASURE J GENERAL OBLIGATION BONDS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 4 – PURPOSE OF BOND ISSUANCE

Bond Authorization: By approval of the proposition for Measure J by at least 55% of the registered voters voting on the proposition at an election held on November 3, 2020, River Delta Unified School District School Facilities Improvement District #1 (SFID #1) was authorized to issue and sell bonds of up to \$45,700,000 in aggregate principal amount.

Purpose of Bonds: The proceeds of the Bonds may be used:

To upgrade schools, retain/attract quality teachers by repairing leaky roofs; removing asbestos/mold; building science labs; updating aging technology, fire/drinking water safety; repairing, constructing, equipping/acquiring educational facilities to prepare students for college/careers, shall River Delta Unified School District issue \$45,700,000 in bonds at legal rates levying an estimated 6 cents/\$100 of assessed value, averaging \$2,600,000 raised annually while bonds are outstanding, requiring audits, citizens' oversight/ all funds used locally, be adopted?

As required by the California Constitution, the proceeds from the sale of bonds will be used only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities and not for any other purpose, including teacher and administrator salaries and other school operating expenses.”

Bond Project List: The Bond Project List, which is an integral part of the proposition, lists the specific projects the District proposes to finance with proceeds of the bonds. Listed repairs, rehabilitation projects and upgrades will be completed as needed at individual campuses. Each project is assumed to include its share of costs of the election and bond issuance, architectural, engineering and similar planning costs, construction management and customary contingency for unforeseen design and construction costs. The final cost of each project will be determined as plans are finalized, construction bids are awarded and projects are completed.

NOTE 5 – GENERAL OBLIGATION BOND ISSUANCES

The bonds are general obligations of the District, and Sacramento County is obligated to levy ad valorem taxes for the payment of and interest on, the principal of the bonds. The Bond Interest Redemption Fund is maintained by the County Treasurer and is used to account for both the accumulation of resources from ad valorem tax levies and the payment of interest and redemption of principal of the bonds issued by the District.

On April 13, 2021, the District issued Series 2021 General Obligation Bonds in the amount of \$15,300,000 related to School Facilities Improvement District (SFID) No. 1. The Bonds were issued to finance capital improvement projects within the District, bear interest at rates ranging from 2.0% to 5.0%, and mature through August 1, 2049.

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 Education
River Delta Unified School District
Rio Vista, 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 Measure J General Obligation Bonds (the "Bonds") activity of River Delta Unified School District (the "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 Measure J General Obligation Bonds activity financial statements, and have issued our report thereon dated March 14, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered River Delta Unified School District's internal control over Measure J General Obligation Bonds activity financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of River Delta Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of River Delta Unified School 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 have not been identified.

(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether River Delta Unified School District's Measure J General Obligation Bonds activity financial statements are free from material misstatement, we performed tests of the District's 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.


Crowe LLP

Sacramento, California
March 14, 202

RIVER DELTA UNIFIED SCHOOL DISTRICT
MEASURE J GENERAL OBLIGATION BONDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS
For the Year Ended June 30, 2022

No matters were reported.

RIVER DELTA UNIFIED SCHOOL DISTRICT
MEASURE J GENERAL OBLIGATION BONDS
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND RECOMMENDATIONS
For the Year Ended June 30, 2022

No matters were reported.

RIVER DELTA UNIFIED SCHOOL DISTRICT

**MEASURE J GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT**

June 30, 2022

RIVER DELTA UNIFIED SCHOOL DISTRICT
MEASURE J GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

Board of Education
River Delta Unified School District
Rio Vista, California

We have conducted a performance audit of the River Delta Unified School District (the "District") Measure J General Obligation Bond funds for the year ended June 30, 2022.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page 3 of this report which includes determining the compliance with the performance requirements for the Measure J General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIII A of the California Constitution and Proposition 39 as they apply to the bonds and the net proceeds thereof. Management is responsible for River Delta Unified School District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of River Delta Unified School District to determine the audit procedures that are appropriate for the purpose of providing a conclusion on the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express any assurance on the internal control.

The results of our tests indicated that, in all significant respects, River Delta Unified School District expended Measure J General Obligation Bond funds for year ended June 30, 2022 only for the specific projects developed by the District's Board of Education and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.


Crowe LLP

Sacramento, California
March 14, 2022

RIVER DELTA UNIFIED SCHOOL DISTRICT
MEASURE J GENERAL OBLIGATION BONDS
BACKGROUND INFORMATION

LEGISLATIVE HISTORY

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, "for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities", upon approval by 55% of the electorate.

Education Code Section 15278 provides additional accountability measures:

1. A requirement that the school district establish and appoint members to an independent citizens' oversight committee.
2. A requirement that the school district expend bond funds only for the purposes described in Section 1(b)(3) of Article XIII A of the California Constitution, and ensuring that no funds are used for any teacher or administrative salaries or other school operating expenses.
3. A requirement to conduct an annual independent performance audit required by Section 1(b)(3)C of Article XIII A of the California Constitution.
4. A requirement to conduct an annual independent financial audit required by Section 1(b)(3)D of Article XIII A of the California Constitution.

RIVER DELTA UNIFIED SCHOOL DISTRICT MEASURE J GENERAL OBLIGATION BONDS

On November 3, 2020, the electorate of the River Delta Unified School District School Facilities Improvement District #1 (SFID #1) approved the issuance of up to \$45,700,000 in general obligation bonds with greater than 55% of the votes in favor. The abbreviated text of the ballot language was as follows:

"To upgrade schools, retain/attract quality teachers by repairing leaky roofs; removing asbestos/mold; building science labs; updating aging technology, fire/drinking water safety; repairing, constructing, equipping/acquiring educational facilities to prepare students for college/careers, shall River Delta Unified School District issue \$45,700,000 in bonds at legal rates levying an estimated 6 cents/\$100 of assessed value, averaging \$2,600,000 raised annually while bonds are outstanding, requiring audits, citizens' oversight/all funds used locally, be adopted?"

On April 13, 2021, the District issued Series 2021 General Obligation Bonds in the amount of \$15,300,000 related to School Facilities Improvement District (SFID) No. 1. The Bonds were issued to finance capital improvement projects within the District, bear interest at rates ranging from 2.0% to 5.0%, and mature through August 1, 2049.

The financial activity related to the Measure J General Obligation Bonds is recorded in the District's Financial Activity Report for Fund 22. The Financial Activity Reports for District Funds 21, 22 and 23 are combined to comprise Fund 21 (Building Fund) in the District's audited financial statements for the year ended June 30, 2022.

RIVER DELTA UNIFIED SCHOOL DISTRICT
MEASURE J GENERAL OBLIGATION BONDS
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSIONS

OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure J General Obligation Bond funds for the period July 1, 2021 to June 30, 2022 only for the purposes approved by the voters and only on the specific projects developed by the District's Board of Education, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

SCOPE

The District provided to us a list of all Measure J General Obligation Bond project expenditures for period July 1, 2021 to June 30, 2022 (the "List"). A total of 76 transactions were identified, representing \$377,854 in expenditures from July 1, 2021 through June 30, 2022.

METHODOLOGY

We performed the following procedures to the List of Measure J General Obligation Bond project expenditures for the period July 1, 2021 to June 30, 2022:

- Verified the mathematical accuracy of the List.
- Reconciled the list to total bond expenditures as reported by the District in the District's audited Measure J General Obligation Bonds financial statements for the period July 1, 2021 to June 30, 2022.
- Selected a sample of 10 expenditures totaling \$217,903. The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. The sample represented approximately 58% of the total dollar value of expenditures. Verified that the expenditures properly charged to the location indicated, were properly coded as to the nature of the expenditure and were made for the acquisition and construction of school facilities, including the furnishing and equipping of school facilities.

CONCLUSION

The results of our tests indicated that, in all significant respects, River Delta Unified School District expended Measure J General Obligation Bond funds for the period July 1, 2021 to June 30, 2022 only for the specific projects developed by the District's Board of Education and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

RIVER DELTA UNIFIED SCHOOL DISTRICT
MEASURE K GENERAL OBLIGATION BONDS
FINANCIAL STATEMENTS
June 30, 2022

RIVER DELTA UNIFIED SCHOOL DISTRICT
MEASURE K GENERAL OBLIGATION BONDS
FINANCIAL STATEMENTS
June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
River Delta Unified School District
Rio Vista, California

Report on the Audit of the Financial Statements***Opinion***

We have audited the financial statements of the Measure K General Obligation Bonds (the "Bonds") activity of River Delta Unified School District (the "District"), as of and for the year ended June 30, 2022, and the related notes to the 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 financial position of the Measure K General Obligation Bonds activity, of River Delta Unified School District, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (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 River Delta Unified 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 opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the financial activity and balances of the Measure K General Obligation Bonds activity and do not purport to, and do not, present fairly the financial position of River Delta Unified School District, as of June 30, 2022, or the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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.

(Continued)

Auditor's Responsibility 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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS 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 River Delta Unified 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.

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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 14, 2023 on our consideration of the 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 for the Bonds activity. 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 District's internal control over financial reporting or on compliance for the Bonds activity. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance for the Bonds activity.


Crowe LLP

Sacramento, California
March 14, 2023

RIVER DELTA UNIFIED SCHOOL DISTRICT
MEASURE K GENERAL OBLIGATION BONDS
BALANCE SHEET
June 30, 2022

ASSETS

Cash and investments (Note 2):	
Cash with Fiscal Agent	\$ <u>4,648,554</u>
Total assets	\$ <u>4,648,554</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ <u>7,060</u>
Fund balance – restricted (Note 3)	<u>4,641,494</u>
Total liabilities and fund balance	\$ <u>4,648,554</u>

See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT
MEASURE K GENERAL OBLIGATION BONDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
For the Year Ended June 30, 2022

Expenditures:	
Contract services and operating expenditures	\$ 144,549
Capital outlay	<u>12,945</u>
Total expenditures	<u>157,494</u>
Change in fund balance	<u>(157,494)</u>
Fund balance, July 1, 2021	<u>4,798,988</u>
Fund balance, June 30, 2022	<u>\$ 4,641,494</u>

See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT
MEASURE K GENERAL OBLIGATION BONDS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of River Delta Unified School District (the "District") conform to accounting principles generally accepted in the United States of America as applicable to governments and to general practices within California school districts. The District accounts for its financial transactions in accordance with policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The following is a summary of the more significant accounting policies:

Financial Reporting Entity: The financial statements include the activity and balances of the Measure K General Obligation Bonds, only. These financial statements are not intended to present the financial position and results of operations of River Delta Unified School District as a whole.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The basic financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Budgets and Budgetary Accounting: Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government funds. By State law, the District's Board of Education 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 Board of Education satisfied these requirements.

The District's Board of Education and Superintendent revise the budgets during the year to give consideration to unanticipated income and expenditures.

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.

Cash and Cash Equivalents: For the purposes of the financial statements, cash equivalents are defined as financial instruments with an original maturity of three months or less. Funds invested in the Sacramento County Treasury are considered cash equivalents.

Accounting Estimates: The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
MEASURE K GENERAL OBLIGATION BONDS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 as of June 30.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2022 consisted of \$4,648,554 held as Cash with Fiscal Agent.

Cash with Fiscal Agent: Cash with Fiscal Agent represents cash balances held by various financial institutions. The cash balances are fully collateralized at June 30, 2022, and will be used to fund capital improvements in the District.

Credit Risk: The District does not have a formal investment policy that limits its investment choices other than the limitations of state law.

Interest Rate Risk: The District does not have a formal investment policy that limits the cash and investment maturities as a means of managing their exposure to fair value arising from increasing interest rates. At June 30, 2022, the District had no significant interest rate risk related to investments held.

Concentration of Credit Risk: The District does not place limits on the amount they may invest in any one issuer. At June 30, 2022, the District had no concentration of credit risk.

NOTE 3 – FUND BALANCE CLASSIFICATION

Governmental Accounting Standards Board Codification Sections 1300 and 1800, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications are nonspendable, restricted, committed, assigned and unassigned. The fund balance of the Measure K General Obligation Bonds is restricted for the purposes as authorized through the approval of Measure K.

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
MEASURE K GENERAL OBLIGATION BONDS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 4 – PURPOSE OF BOND ISSUANCE

Bond Authorization: By approval of the proposition for Measure K by at least 55% of the registered voters voting on the proposition at an election held on November 3, 2020, River Delta Unified School District School Facilities Improvement District #2 (SFID #2) was authorized to issue and sell bonds of up to \$14,600,000 in aggregate principal amount.

Purpose of Bonds: The proceeds of the Bonds may be used:

“To upgrade schools, retain/attract quality teachers by repairing leaky roofs; removing asbestos/mold; keeping schools safe; updating technology, fire/drinking water safety; repairing, constructing, equipping/acquiring educational facilities to prepare students for college/jobs/careers, shall River Delta Unified School District issue \$14,600,000 in bonds at legal rates levying an estimated 6 cents/\$100 of assessed value, averaging \$845,000 raised annually while bonds are outstanding, requiring audits, citizens’ oversight/all funds used locally, be adopted?”

As required by the California Constitution, the proceeds from the sale of bonds will be used only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

Bond Project List: The Bond Project List, which is an integral part of the proposition, lists the specific projects the District proposes to finance with proceeds of the bonds. Listed repairs, rehabilitation projects and upgrades will be completed as needed at individual campuses. Each project is assumed to include its share of costs of the election and bond issuance, architectural, engineering and similar planning costs, construction management and customary contingency for unforeseen design and construction costs. The final cost of each project will be determined as plans are finalized, construction bids are awarded and projects are completed.

NOTE 5 – GENERAL OBLIGATION BOND ISSUANCES

The bonds are general obligations of the District, and Sacramento County is obligated to levy ad valorem taxes for the payment of and interest on, the principal of the bonds. The Bond Interest Redemption Fund is maintained by the County Treasurer and is used to account for both the accumulation of resources from ad valorem tax levies and the payment of interest and redemption of principal of the bonds issued by the District.

On April 13, 2021, the District issued Series 2021 General Obligation Bonds in the amount of \$4,900,000 related to School Facilities Improvement District (SFID) No. 2. The bonds were issued to finance capital improvement projects within the District, bear interest at rates ranging from 2.125% to 5.0% and mature through August 1, 2050.



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 Education
River Delta Unified School District
Rio Vista, 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 Measure K General Obligation Bonds (the "Bonds") activity of River Delta Unified School District (the "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 Measure K General Obligation Bonds activity financial statements, and have issued our report thereon dated March 14, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered River Delta Unified School District's internal control over Measure K General Obligation Bonds activity financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of River Delta Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of River Delta Unified School 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 have not been identified.

(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether River Delta Unified School District's Measure K General Obligation Bonds activity financial statements are free from material misstatement, we performed tests of the District's 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.


Crowe LLP

Sacramento, California
March 14, 2023

RIVER DELTA UNIFIED SCHOOL DISTRICT
MEASURE K GENERAL OBLIGATION BONDS
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2022

No matters were reported.

RIVER DELTA UNIFIED SCHOOL DISTRICT
MEASURE K GENERAL OBLIGATION BONDS
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2022

No matters were reported.

RIVER DELTA UNIFIED SCHOOL DISTRICT
MEASURE K GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
June 30, 2022

RIVER DELTA UNIFIED SCHOOL DISTRICT
MEASURE K GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
June 30, 2022

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Crowe LLP
Independent Member Crowe Global

INDEPENDENT AUDITOR'S REPORT

Board of Education
River Delta Unified School District
Rio Vista, California

We have conducted a performance audit of the River Delta Unified School District (the "District") Measure K General Obligation Bond funds for the year ended June 30, 2022.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page 3 of this report which includes determining the compliance with the performance requirements for the Proposition 39 Measure K General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIII A of the California Constitution and Proposition 39 as they apply to the bonds and the net proceeds thereof. Management is responsible for River Delta Unified School District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of River Delta Unified School District to determine the audit procedures that are appropriate for the purpose of providing a conclusion on the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express any assurance on the internal control.

The results of our procedures indicated that, in all significant respects, River Delta Unified School District expended Measure K General Obligation Bond funds for the year ended June 30, 2022 only for the purposes approved by the voters and only on the specific projects developed by the District's Board of Education, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

A handwritten signature in black ink that reads "Crowe LLP".
Crowe LLP

Sacramento, California
March 14, 2023

RIVER DELTA UNIFIED SCHOOL DISTRICT
MEASURE K GENERAL OBLIGATION BONDS
BACKGROUND INFORMATION

LEGISLATIVE HISTORY

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, "for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities", upon approval by 55% of the electorate.

Education Code Section 15278 provides additional accountability measures:

1. A requirement that the school district establish and appoint members to an independent citizens' oversight committee.
2. A requirement that the school district expend bond funds only for the purposes described in Section 1(b)(3) of Article XIII A of the California Constitution, and ensuring that no funds are used for any teacher or administrative salaries or other school operating expenses.
3. A requirement to conduct an annual independent performance audit required by Section 1(b)(3)C of Article XIII A of the California Constitution.
4. A requirement to conduct an annual independent financial audit required by Section 1(b)(3)D of Article XIII A of the California Constitution.

RIVER DELTA UNIFIED SCHOOL DISTRICT MEASURE K GENERAL OBLIGATION BONDS

On November 3, 2020, the electorate of River Delta Unified School District approved the \$14.6 million "Measure K" General Obligation Bonds with greater than 55% of the qualified votes in favor. The summarized text of the ballot language was as follows:

"To upgrade schools, retain/attract quality teachers by repairing leaky roofs; removing asbestos/mold; keeping schools safe; updating technology, fire/drinking water safety; repairing, constructing, equipping/acquiring educational facilities to prepare students for college/jobs/careers, shall River Delta Unified School District issue \$14,600,000 in bonds at legal rates levying an estimated 6 cents/\$100 of assessed value, averaging \$845,000 raised annually while bonds are outstanding, requiring audits, citizens' oversight/all funds used locally, be adopted?."

On April 13, 2021, the District issued Series 20201 General Obligation Bonds in the amount of \$4,900,000 related to School Facilities Improvement District (SFID) No. 2. The bonds were issued to finance capital improvement projects within the District, bear interest at rates ranging from 2.125% to 5.0% and mature through August 1, 2050.

RIVER DELTA UNIFIED SCHOOL DISTRICT
MEASURE K GENERAL OBLIGATION BONDS
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSIONS

OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure K General Obligation Bond funds for the year ended June 30, 2022 only for the purposes approved by the voters and only on the specific projects developed by the District's Board of Education, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution.

SCOPE

The District provided to us a list of all Measure K General Obligation Bond project expenditures for the year ended June 30, 2022. A total of 67 transactions were identified, representing \$157,494 in expenditures from July 1, 2021 through June 30, 2022.

METHODOLOGY

We performed the following procedures to the list ("the List") of Measure K General Obligation Bond project expenditures for the year ended June 30, 2022:

- Verified the mathematical accuracy of the List.
- Reconciled the List to total bond expenditures as reported by the District in the District's audited Measure K General Obligation Bonds financial statements for the year ended June 30, 2022.
- Selected a sample of 7 expenditures totaling \$73,854 from the population of Measure K expenditures. The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. The sample represented approximately 47% of the total expenditure value. Verified that the sampled expenditures were used for the construction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities and that funds were not spent for salaries or other administrative expenses not authorized by Proposition 39.

CONCLUSIONS

The results of our procedures indicated that, in all significant respects, River Delta Unified School District expended Measure K General Obligation Bond funds for the year ended June 30, 2022 only for the purposes approved by the voters and only on the specific projects developed by the District's Board of Education, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution.

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: X

From: Tammy Busch, Asst. Supt. of Business Services

Item Number: 16

Type of item: (Action, Consent Action or Information Only): Action

SUBJECT:

Request to Approve the Agreement with Crowe LLP to Provide the Audit and Financial Statements for the River Delta Unified School District's Annual Audit for FY 2022-2023

BACKGROUND:

It is required that River Delta School District have an external auditing firm perform the audit and financial statements for the District. The audit is then submitted to Sacramento County Office of Education.

STATUS:

Asst. Supt. of Business Services will collaborate and provide Crowe LLP with the documents that are requested per the auditing guidelines for the District.

PRESENTER:

Tammy Busch, Asst. Supt. of Business Services

OTHER PEOPLE WHO MIGHT BE PRESENT:

COST AND FUNDING SOURCES:

General Fund with a cost of \$52,500

RECOMMENDATION:

That the Board approves the agreement with Crowe LLP to provide the audit and financial statements for the District in the amount of \$52,500.

Time allocated: 3 minutes



Crowe LLP
Independent Member Crowe Global

400 Capitol Mall, Suite 1400
Sacramento, CA 95814-4498
Tel +1 916 441 1000
Fax +1 916 441 1110
www.crowe.com

March 23, 2023

Ms. Tammy Busch
River Delta Unified School District
445 Montezuma Street
Rio Vista, California 94571

Dear Ms. Busch:

This letter confirms the arrangements for Crowe LLP (“Crowe” or “us” or “we” or “our”) to provide the professional services discussed in this letter to River Delta Unified School District (“you”, “your” or “Client”). The attached Crowe Engagement Terms, and any other attachments thereto, are integral parts of this letter, and such terms are incorporated herein.

AUDIT SERVICES

Our Responsibilities

We will audit and report on the financial statements of the Client for the year ending June 30, 2023.

We will audit and report on the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of the Client for the period(s) indicated.

In addition to our report on the financial statements, we plan to evaluate the presentation of the following supplementary information in relation to the financial statements as a whole, and to report on whether this supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

- Organization
- Schedule of Average Daily Attendance
- Schedule of Instructional Time
- Schedule of Expenditure of Federal Awards
- Reconciliation of Unaudited Financial Report with Audited Financial Statements
- Schedule of Charter Schools
- Schedule of First 5 Revenues and Expenses

In addition to our report on the financial statements, we also plan to perform specified procedures in order to describe in our report whether the following required supplementary information is presented in accordance with applicable guidelines. However, we will not express an opinion or provide any assurance on this information due to our limited procedures.

- Management’s Discussion and Analysis
- Budgetary Comparison Schedules

- Schedule of Changes in the District's Total Other Postemployment Benefits (OPEB) Liability
- Schedule of the Client's Proportionate Share of the Net Pension Liability
- Schedule of Contributions

The document will also include the following additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditor's report will disclaim an opinion:

- Schedule of Financial Trends and Analysis – Unaudited

The objective of the audit is the expression of an opinion on the financial statements. We will plan and perform the audit in accordance with auditing standards generally accepted in the United States of America, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards require that we obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement whether caused by error or fraud, and that we report on the Schedule of Expenditures of Federal Awards (as noted above), and on your compliance with laws and regulations and on its internal controls as required for a Single 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 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. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole. Because of inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with applicable standards. An audit is not designed to detect error or fraud that is immaterial to the financial statements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risks that the financial statements could be misstated by an amount that we believe would influence the judgment made by a reasonable user of these financial statements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. As required by the standards, we will maintain professional skepticism throughout the audit.

In making our risk assessments, we 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 Client's internal control. However, we will communicate in writing to those charged with governance and management concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. We will communicate to management other deficiencies in internal control identified during the audit that have not been communicated to management by other parties and that, in our professional judgment, are of sufficient importance to merit management's attention. We will also communicate certain matters related to the conduct of the audit to those charged with governance, including (1) fraud involving senior management, and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements, (2) illegal acts that come to our attention (unless they are clearly inconsequential) (3) disagreements with management and other significant difficulties encountered in performing the audit and (4) various matters related to the Client's accounting policies and financial statements. Our engagement is not designed to address legal or regulatory matters, which matters should be discussed by you with your legal counsel.

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

We expect to issue a written report upon completion of our audit of the Client's financial statements. Our report will be addressed to the Board of Trustees of the Client. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis of matter or other matter paragraph or a separate section in the auditor's report, or withdraw from the engagement.

In addition to our report on the financial statements and supplemental information, we plan to issue the following reports:

- Independent Auditor's Report on Compliance with State Laws and Regulations – The purpose of this report on compliance is solely to describe the scope of our testing of compliance with State Laws and Regulations, and the results of that testing, based on the requirements of the State of California's Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Accordingly, this report is not suitable for any other purpose.
- 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* — The purpose of this 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 internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Client's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.
- Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance -- 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 requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

We will also perform tests of controls including testing underlying transactions, as required by the Uniform Guidance, to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of your major federal awards programs. We will determine major programs in accordance with the Uniform Guidance. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed. We will inform you of any non-reportable conditions or other matters involving internal control, if any, as required by the Uniform Guidance.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of your compliance with applicable laws, regulations, contracts and grants. However, because of the concept of reasonable assurance and because we will not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud or defalcations, may exist and not be detected by us. However, the objective of our audit of compliance relative to the financial statements will not be to provide an opinion on overall compliance with such provisions, and we will not express such an opinion. We will advise you, however, of any matters of that nature that come to our attention, unless they are clearly inconsequential.

The Uniform Guidance requires that we plan and perform the audit to obtain reasonable assurance about whether you have complied with certain provisions of laws, regulations, contracts and grants. Our procedures will consist of the applicable procedures described in the United States Office of Management and Budget (OMB) Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of your major programs. The purpose of our audit will be to express an

opinion on your compliance with requirements applicable to major Federal award programs. Because an audit is designed to provide reasonable assurance, but not absolute assurance, the audit is not designed to detect immaterial violations or instances of noncompliance.

Our audit and work product are intended for the benefit and use of the Client only. The audit will not be planned or conducted in contemplation of reliance by any other party or with respect to any specific transaction and is not intended to benefit or influence any other party. Therefore, items of possible interest to a third party may not be specifically addressed or matters may exist that could be assessed differently by a third party.

The working papers for this engagement are the property of Crowe and constitute confidential information.

However, we may be requested to make certain working papers available to your oversight agency or grantors pursuant to authority given to them by law, regulation, or contract. If requested, access to such working papers will be provided under the supervision of our personnel. Furthermore, upon request, we may provide photocopies of selected working papers to your oversight agency or grantors. The working papers for this engagement will be retained for a minimum of three years after the date our report is issued or for any additional period requested by the oversight agency or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the working papers.

Government Auditing Standards require that we provide you with a copy of our most recent peer review report, which accompanies this letter.

The Client's Responsibilities

The Client's 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. Management is also responsible 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 error or fraud.

The Client's management is also responsible for complying with applicable laws, regulations, contracts and grants and such responsibility extends to identifying the requirements and designing internal control policies and procedures to provide reasonable assurance that compliance is achieved. Management has the responsibility to make Crowe aware of significant contractor relationships in which the contractor is responsible for program compliance. Client's management is responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that the auditor reports. Additionally, it is management's responsibility to follow up and take corrective action on reported audit findings, to establish and maintain a process for tracking the status of findings and recommendations, and to prepare a summary schedule of prior audit findings, which should be available for our review, and a corrective action plan.

Management has the responsibility to adopt sound accounting policies, maintain an adequate and efficient accounting system, to safeguard assets, and to design and implement programs and controls to prevent and detect fraud. Management's judgments are typically based on its knowledge and experience about past and current events and its expected courses of action. Management's responsibility for financial reporting includes establishing a process to prepare the accounting estimates included in the financial statements and to devise policies to ensure that the Client complies with applicable laws and regulations.

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 Client's ability to continue as a going concern for one year from the date the Financial Statements are available to be issued.

Management is responsible for providing to us, on a timely basis, all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters. Management is also responsible for providing such other additional information we may request for the purpose of the audit, and unrestricted access to persons within the Client from whom we determine it necessary to obtain audit evidence. Additionally, those charged with governance are responsible for informing us of their views about the risks of fraud within the Client, and their knowledge of any fraud or suspected fraud affecting the Client.

Management is responsible for adjusting the financial statements to correct material misstatements related to accounts or disclosures. As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including that the effects of any uncorrected misstatements aggregated by us during the audit are immaterial, both individually and in the aggregate, to the financial statements, and to the Client's compliance with the requirements of its Federal programs. Management acknowledges the importance of management's representations and responses to our inquiries, and that they will be utilized as part of the evidential matter we will rely on in forming our opinion. Because of the importance of such information to our engagement, you agree to waive any claim against Crowe and its personnel for any liability and costs relating to or arising from any inaccuracy or incompleteness of information provided to us for purposes of this engagement.

Management is responsible for the preparation of the supplementary information identified above in accordance with the applicable criteria. As part of our audit process, we will request from management certain written representations regarding management's responsibilities in relation to the supplementary information presented, including but not limited to its fair presentation in accordance with the applicable criteria, the method of measurement and presentation and any significant assumptions or interpretations underlying the supplementary information. In addition, it is management's responsibility to include the auditor's report on supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information. It is also management's responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by Client of the supplementary information and the auditor's report thereon.

Management is responsible for the preparation of the required supplementary information identified above in accordance with the applicable guidelines. We will request from management certain written representations regarding management's responsibilities in relation to the required supplementary information presented, including but not limited to whether it has been measured and presented in accordance with prescribed guidelines, the method of measurement and presentation and any significant assumptions or interpretations underlying the supplementary information.

At the conclusion of the engagement, it is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the designated federal clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of thirty days after receipt of the auditor's reports or nine months after the end of the audit period.

Management is responsible for report distribution responsibilities, including determining which officials or organizations will receive the report and making the report available to the public as applicable when the audit organization is responsible for report distribution.

OTHER SERVICES

Financial Statement Preparation

The Client will provide us with the necessary information to assist in the preparation of the draft financial statements including the notes thereto. We are relying on the Client to provide us with the detailed trial balance, note disclosure information and any other relevant report information in a timely fashion and ensure the data is complete and accurate. Management is solely responsible for the presentation of the financial statements.

Preparation of the Schedule of Expenditure of Federal Awards

The Client will provide us with the necessary information to prepare the draft schedule of expenditure of federal awards including the notes thereto. We are relying on the Client to provide us with all information required by the Uniform Guidance for the schedule, notes and other relevant reporting information in a timely fashion and ensure the data is complete and accurate. Management is solely responsible for the presentation of the schedule of expenditures of federal awards.

Recordkeeping Assistance

The Client will provide us with the necessary information to assist you in your recordkeeping. We will propose year end adjusting entries to management for your review and approval, including cash to accrual conversion entries. We are relying on the Client to provide us with the necessary information in a timely fashion and ensure the data is complete and accurate.

Data Collection Form input services

We will provide assistance in completing sections of the Data Collection Form (DCF) relative to its federal award programs pursuant to the requirements of Section §200.512 of the Uniform Guidance that are promulgated to be completed by the Client. While we may provide this data entry service and assist you in satisfying your electronic data communication requirements to the Federal Audit Clearinghouse, the completeness and accuracy of this information remains the responsibility of your management.

With respect to the above other services, we will perform the services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities. In connection with performing the above other services, you agree to: assume all management responsibilities including making all management decisions; oversee the service by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services.

BOND OFFERINGS

With respect to any official statements issued by the Client with which Crowe is not involved, the official statement should indicate that the auditor is not involved with the contents of such official statement. The disclosure should read as:

“Crowe, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Crowe also has not performed any procedures relating to this official statement.”

In delivering services to Client, Crowe may use subsidiaries owned and controlled by Crowe within and outside the United States. Crowe subsidiaries are subject to the same information security policies and requirements as Crowe LLP and will meet the requirements set forth in the confidentiality and data protection provisions of this Agreement.

FEES

Our fees, including out of pocket expenses, are outlined below. Our invoices are due and payable upon receipt. Invoices that are not paid within 30 days of receipt are subject to a monthly interest charge of one percent per month or the highest interest rate allowed by law, whichever is less, which we may elect to waive at our sole discretion, plus costs of collection including reasonable attorneys' fees. If any amounts invoiced remain unpaid 30 days after the invoice date, you agree that Crowe may, in its sole discretion, cease work until all such amounts are paid or terminate this engagement.

Description of Services	Fee Amount
Audit of the Client's financial statements for the year ending June 30, 2023	\$52,500

The above fee assumes no more than two (2) federal programs will be subject to testing in accordance with the Uniform Guidance, during the year ended June 30, 2023. Each additional program requiring testing will be billed at \$5,000 per program.

We will invoice you as our services are rendered.

In accordance with the requirements of Education Code Section 14505, the District will not be required to pay the final 10% of this amount until the current year audit report has been accepted by the State Controller's Office.

The fees outlined above are based on certain assumptions. Those assumptions may be incorrect due to incomplete or inaccurate information provided, or circumstances may arise under which we must perform additional work, which in either case will require additional billings for our services. Examples of such circumstances include, but are not limited to:

- Changing service requirements
- New professional standards or regulatory requirements
- New financial statement disclosures
- Work caused due to the identification of, and management's correction of, inappropriate application of accounting pronouncements
- Erroneous or incomplete accounting records
- Evidence of material weakness or significant deficiencies in internal controls
- Substantial increases in the number of significant deficiencies in internal controls
- Regulatory examination matters
- Change in your organizational structure or size due to merger and acquisition activity or other events
- Change in your controls
- New or unusual transactions
- Agreed-upon level of preparation and assistance from your personnel not provided
- Numerous revisions to your information
- Lack of availability of appropriate Client personnel during fieldwork
- Additional audit procedures relating to the impact of COVID-19 on Client or additional regulatory requirements relating thereto.

Additionally, to accommodate requests to reschedule fieldwork without reasonable notice, additional billings for our services could be required, and our assigned staffing and ability to meet agreed upon deadlines could be impacted.

Due to such potential changes in circumstance, we reserve the right to revise our fees. However, if such a change in circumstances arises or if some other significant change occurs that causes our fees to exceed our estimate, we will advise management.

Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs, imposed in respect of the Services, any work product or any license, all of which Client agrees to pay if applicable or if they become applicable (other than taxes imposed on Crowe's income generally), without deduction from any fees or expenses invoiced to Client by Crowe.

The Client and Crowe agree that the Client may periodically request Crowe to provide additional services for accounting and reporting advice regarding completed transactions and potential or proposed transactions. The fees for such additional services will be based on Crowe's hourly billing rates plus expenses or as mutually agreed upon between the Client and Crowe.

To facilitate Crowe's presence at Client's premises, Client will provide Crowe with internet access while on Client's premises. Crowe will access the internet using a secure virtual private network. Crowe will be responsible for all internet activity performed by its personnel while on Client's premises. In the event Client does not provide Crowe with internet access while on Client's premises, Client will reimburse Crowe for the cost of internet access through other means while on Client's site.

MISCELLANEOUS

For purposes of this Miscellaneous section, the Acceptance section below, and all of the Crowe Engagement Terms, "Client" will mean the entity(ies) defined in the first paragraph of this letter and will also include all related parents, subsidiaries, and affiliates of Client who may receive or claim reliance upon any Crowe deliverable.

Crowe will provide the services to Client under this Agreement as an independent contractor and not as Client's partner, agent, employee, or joint venturer under this Agreement. Neither Crowe nor Client will have any right, power or authority to bind the other party.

This engagement letter agreement (the "Agreement") reflects the entire agreement between the parties relating to the services (or any reports, deliverables or other work product) covered by this Agreement. The engagement letter and any attachments (including without limitation the attached Crowe Engagement Terms) are to be construed as a single document, with the provisions of each section applicable throughout. This Agreement may not be amended or varied except by a written document signed by each party. No provision of this Agreement will be deemed waived, unless such waiver will be in writing and signed by the party against which the waiver is sought to be enforced. It replaces and supersedes any other proposals, correspondence, agreements and understandings, whether written or oral, relating to the services covered by this letter, and each party agrees that in entering this Agreement, it has not relied on any oral or written representations, statements or other information not contained in or incorporated into this Agreement. Any non-disclosure or other confidentiality agreement is replaced and superseded by this Agreement. Each party shall remain obligated to the other party under all provisions of this Agreement that expressly or by their nature extend beyond and survive the expiration or termination of this Agreement. If any provision (in whole or in part) of this Agreement is found unenforceable or invalid, this will not affect the remainder of the provision or any other provisions in this Agreement, all of which will continue in effect as if the stricken portion had not been included. This Agreement may be executed in two or more actual, scanned, emailed, or electronically copied counterparts, each and all of which together are one and the same instrument. Accurate transmitted copies (transmitted copies are reproduced documents that are sent via mail, delivery, scanning, email, photocopy, facsimile or other process) of the executed Agreement or signature pages only (whether handwritten or electronic signature), will be considered and accepted by each party as documents equivalent to original documents and will be deemed valid, binding and enforceable by and against all parties. This Agreement, including any dispute arising out of or related to this Agreement and the parties' relationship generally, will be governed and construed in accordance with the laws of the State of Illinois applicable to agreements made and wholly performed in that state, without giving effect to its conflict of laws rules to the extent those rules would require applying another jurisdiction's laws.

* * * * *

River Delta Unified School District

9

March 23, 2023

We are pleased to have this opportunity to serve you, and we look forward to a continuing relationship. If the terms of this Agreement and the attached Crowe Engagement Terms are acceptable to you, please sign below and return one copy of this letter at your earliest convenience. Please contact us with any questions or concerns.

(Signature Page Follows)

ACCEPTANCE

I have reviewed the arrangements outlined above and in the attached "Crowe Engagement Terms," and I accept on behalf of the Client the terms and conditions as stated. By signing below, I represent and warrant that I am authorized by Client to accept the terms and conditions as stated.

IN WITNESS WHEREOF, Client and Crowe have duly executed this Agreement effective the date first written above.

Crowe LLP and the Engagement Authorized Signer below are licensed or otherwise authorized by the California Board of Accountancy.

River Delta Unified School District

Crowe LLP

Signature

Printed Name

Title

Date

DocuSigned by:
Jeffrey Jensen
A4DD146890324EE...

Signature

Jeffrey Jensen

Printed Name

Partner

Title

March 24, 2023

Date

Crowe Engagement Terms

Crowe wants Client to understand the terms under which Crowe provides its services to Client and the basis under which Crowe determines its fees. These terms are part of the Agreement and apply to all services described in the Agreement as well as all other services provided to Client (collectively, the "Services"), unless and until a separate written agreement is executed by the parties for separate services. Any advice provided by Crowe is not intended to be, and is not, investment advice.

CLIENT'S ASSISTANCE – For Crowe to provide Services effectively and efficiently, Client agrees to provide Crowe timely with information requested and to make available to Crowe any personnel, systems, premises, records, or other information as reasonably requested by Crowe to perform the Services. Access to such personnel and information are key elements for Crowe's successful completion of Services and determination of fees. If for any reason this does not occur, a revised fee to reflect additional time or resources required by Crowe will be mutually agreed. Client agrees Crowe will have no responsibility for any delays related to a delay in providing such information to Crowe. Such information will be accurate and complete, and Client will inform Crowe of all significant tax, accounting and financial reporting matters of which Client is aware.

PROFESSIONAL STANDARDS – As a regulated professional services firm, Crowe must follow professional standards when applicable, including the Code of Professional Conduct of the American Institute of Certified Public Accountants ("AICPA"). Thus, if circumstances arise that, in Crowe's professional judgment, prevent it from completing the engagement, Crowe retains the right to take any course of action permitted by professional standards, including declining to express an opinion or issue other work product or terminating the engagement.

REPORTS – Any information, advice, recommendations or other content of any memoranda, reports, deliverables, work product, presentations, or other communications Crowe provides under this Agreement ("Reports"), other than Client's original information, are for Client's internal use only, consistent with the purpose of the Services. Client will not rely on any draft Report. Unless required by an audit or other attestation professional standard, Crowe will not be required to update any final Report for circumstances of which we become aware or events occurring after delivery.

CONFIDENTIALITY – Except as otherwise permitted by this Agreement or as agreed in writing, neither Crowe nor Client may disclose to third parties the contents of this Agreement or any information provided by or on behalf of the other that ought reasonably to be treated as confidential and/or proprietary. Client use of any Crowe work product will be limited to its stated purpose and to Client business use only. However, Client and Crowe each agree that either party may disclose such information to the extent that it: (i) is or becomes public other than through a breach of this Agreement, (ii) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information, (iii) was known to the recipient at the time of disclosure or is thereafter created independently, (iv) is disclosed as necessary to enforce the recipient's rights under this Agreement, or (v) must be disclosed under applicable law, regulations, legal process or professional standards.

USE OF SUBCONTRACTORS FOR SERVICE DELIVERY – Crowe may engage third-party subcontractors in delivering Services to Client. Third-party subcontractors are not owned or controlled by Crowe (including without limitation Crowe Global member firms). If Crowe engages such a subcontractor to deliver Services to Client, Crowe will execute an agreement for the protection of Client's confidential information consistent with the provisions of this Agreement. Crowe will be solely responsible for the provision of Services (including those provided by subcontractors) and for the protection of Client's confidential information. The limitations in this Agreement on Client's remedies will also apply to any subcontractors.

USE OF THIRD-PARTIES IN CROWE OPERATIONS – Crowe uses third-party providers in the ordinary course of Crowe business operations. Third-party providers used in the ordinary course of Crowe business operations include without limitation email providers, cyber-security providers, and data hosting

centers. Crowe also uses its subsidiaries (owned and controlled by Crowe) within and outside the United States for various administrative and support roles. Crowe subsidiaries and any third-party providers used in the ordinary course of Crowe business operations will meet the confidentiality and data protection requirements in this Agreement. The limitations in this Agreement on Client's remedies will also apply to any such third-party providers and Crowe subsidiaries.

CLIENT-REQUIRED CLOUD USAGE – If Client requests that Crowe access files, documents or other information in a cloud-based or web-accessed hosting service or other third-party system accessed via the internet, including, without limitation iCloud, Dropbox, Google Docs, Google Drive, a data room hosted by a third party, or a similar service or website (collectively, "Cloud Storage"), Client will confirm with any third parties assisting with or hosting the Cloud Storage that either such third party or Client (and not Crowe) is responsible for complying with all applicable laws relating to the Cloud Storage and any information contained in the Cloud Storage, providing Crowe access to the information in the Cloud Storage, and protecting the information in the Cloud Storage from any unauthorized access, including without limitation unauthorized access to the information when in transit to or from the Cloud Storage. Client represents that it has authority to provide Crowe access to information in the Cloud Storage and that providing Crowe with such access complies with all applicable laws, regulations, and duties owed to third parties.

DATA PROTECTION – If Crowe holds or uses Client information that can be linked to specific individuals who are Client's customers ("Personal Data"), Crowe will treat it as confidential as described above and comply with applicable US state and federal law and professional regulations (including, for financial institution clients, the objectives of the Interagency Guidelines Establishing Information Security Standards) in disclosing or using such information to carry out the Services. The parties acknowledge and understand that while Crowe is a service provider as defined by the California Consumer Privacy Act of 2018 and processes information on behalf of Client and pursuant to this Agreement, Crowe retains its independence as required by applicable law and professional standards for purposes of providing attest services and other related professional services. Crowe will not (1) sell Personal Data to a third party, or (2) retain, use or disclose Personal Data for any purpose other than for (a) performing the Services and its obligations on this Agreement, (b) as otherwise set forth in this Agreement, (c) to detect security incidents and protect against fraud or illegal activity, (d) to enhance and develop our products and services, including through machine learning and other similar methods and (e) as necessary to comply with applicable law or professional standards. Crowe has implemented and will maintain physical, electronic and procedural safeguards reasonably designed to (i) protect the security, confidentiality and integrity of the Personal Data, (ii) prevent unauthorized access to or use of the Personal Data, and (iii) provide proper disposal of the Personal Data (collectively, the "Safeguards"). Client warrants (i) that it has the authority to provide the Personal Data to Crowe in connection with the Services, (ii) that Client has processed and provided the Personal Data to Crowe in accordance with applicable law, and (iii) will limit the Personal Data provided to Crowe to Personal Data necessary to perform the Services. To provide the Services, Client may also need to provide Crowe with access to Personal Data consisting of protected health information, financial account numbers, Social Security or other government-issued identification numbers, or other data that, if disclosed without authorization, would trigger notification requirements under applicable law ("Restricted Personal Data"). In the event Client provides Crowe access to Restricted Personal Data, Client will consult with Crowe on appropriate measures (consistent with legal requirements and professional standards applicable to Crowe) to protect the Restricted Personal Data, such as: deleting or masking unnecessary information before making it available to Crowe, using encryption when transferring it to Crowe, or providing it to Crowe only during on-site review on Client's site. Client will provide Crowe with Restricted Personal Data only in accordance with mutually agreed protective measures. Crowe and Client will each allow opportunistic TLS encryption to provide for secure email communication, and each party will notify the other in writing if it deactivates opportunistic TLS encryption. If Client fails to allow opportunistic TLS encryption, Client agrees that each party may use unencrypted electronic media to correspond or transmit information, and Client further agrees that such use of unencrypted media will not in itself constitute a breach of any confidentiality or other obligation relating to this Agreement. Otherwise, Client and Crowe agree each may use unencrypted electronic media to correspond or transmit information and such use will not in itself constitute a breach of any confidentiality obligations under this Agreement. Crowe will reasonably cooperate with Client in

responding to or addressing any request from a consumer or data subject, a data privacy authority with jurisdiction, or the Client, as necessary to enable Client to comply with its obligations under applicable data protection laws and to the extent related to Personal Data processed by Crowe. Client will promptly reimburse Crowe for any out-of-pocket expenses and professional time (at Crowe's then-current hourly rates) incurred in connection with providing such cooperation. Client will provide prompt written notice to Crowe (with sufficient detailed instructions) of any request or other act that is required to be performed by Crowe. As appropriate, Crowe shall promptly delete or procure the deletion of the Personal Data, after the cessation of any Services involving the processing of Client's Personal Data, or otherwise aggregate or de-identify the Personal Data in such a way as to reasonably prevent reidentification. Notwithstanding the foregoing, Crowe may retain a copy of the Personal Data as permitted by applicable law or professional standards, provided that such Personal Data remain subject to the terms of this Agreement. If Crowe uses a third-party provider, Crowe will include terms substantially similar to those set forth in this Data Protection Paragraph into an agreement with the provider.

GENERAL DATA PROTECTION REGULATION COMPLIANCE – If and to the extent that Client provides personal data to Crowe subject to the European Union General Data Protection Regulation ("GDPR"), then in addition to the requirements of the above Data Protection section, this section will apply to such personal data ("EU Personal Data"). The parties agree that for purposes of processing the EU Personal Data, (a) Client will be the "Data Controller" as defined by the GDPR, meaning the organization that determines the purposes and means of processing the EU Personal Data; (b) Crowe will be the "Data Processor" as defined by GDPR, meaning the organization that processes the EU Personal Data on behalf of and under the instructions of the Data Controller; or (c) the parties will be classified as otherwise designated by a supervisory authority with jurisdiction. Client and Crowe each agree to comply with the GDPR requirements applicable to its respective role. Crowe has implemented and will maintain technical and organizational security safeguards reasonably designed to protect the security, confidentiality and integrity of the EU Personal Data. Client represents it has secured all required rights and authority, including consents and notices, to provide such EU Personal Data to Crowe, including without limitation authority to transfer such EU Personal Data to the U.S. or other applicable Country or otherwise make the EU Personal Data available to Crowe, for the duration of and purpose of Crowe providing the Services. The types of EU Personal Data to be processed include name, contact information, title, and other EU Personal Data that is transferred to Crowe in connection with the Services. The EU Personal Data relates to the data subject categories of individuals connected to Client, Client customers, Client vendors, and Client affiliates or subsidiaries ("Data Subjects"). Crowe will process the EU Personal Data for the following purpose: (x) to provide the Services in accordance with this Agreement, (y) to comply with other documented reasonable instructions provided by Client, and (z) to comply with applicable law. In the event of a Crowe breach incident in connection with EU Personal Data in the custody or control of Crowe, Crowe will promptly notify Client upon knowledge that a breach incident has occurred. Client has instructed Crowe not to contact any Data Subjects directly, unless required by applicable law. In the event that a supervisory authority with jurisdiction makes the determination that Crowe is a data controller, Client will reasonably cooperate with Crowe to enable Crowe to comply with its obligations under GDPR.

INTELLECTUAL PROPERTY - Any Deliverables, works, inventions, working papers, or other work product conceived, made or created by Crowe in rendering the Services under this Agreement ("Work Product"), and all intellectual property rights in such Work Product will be owned exclusively by Crowe. Further, Crowe will retain exclusive ownership or control of all intellectual property rights in any ideas, concepts, methodologies, data, software, designs, utilities, tools, models, techniques, systems, Reports, or other know-how that it develops, owns or licenses in connection with this Agreement ("Materials"). The foregoing ownership will be without any duty of accounting.

DATA USAGE AND AGGREGATIONS - Client hereby acknowledges and agrees that Crowe may, in its discretion, use any Client information or data provided to Crowe to improve Crowe services and Materials, including without limitation developing new Crowe services and software or other products. Client also agrees that Crowe may, in its discretion, aggregate Client content and data with content and data from other clients, other sources, or third parties ("Data Aggregations") for purposes including, without limitation, product and service development, commercialization, industry benchmarking, or quality improvement initiatives. Prior to, and as a precondition for, disclosing Data Aggregations to other Crowe

customers or prospects, Crowe will anonymize any Client data or information in a manner sufficient to prevent such other customer or prospect from identifying Client or individuals who are Client customers. All Data Aggregations will be the sole and exclusive property of Crowe.

LEGAL AND REGULATORY CHANGE – Crowe may periodically communicate to Client changes in laws, rules or regulations. However, Client has not engaged Crowe, and Crowe does not undertake an obligation, to advise Client of changes in (a) laws, rules, regulations, industry or market conditions, or (b) Client's own business practices or other circumstances (except to the extent required by professional standards). The scope of Services and the fees for Services are based on current laws and regulations. If changes in laws or regulations change Client's requirements or the scope of the Services, Crowe's fees will be modified to a mutually agreed amount to reflect the changed level of Crowe's effort.

PUBLICATION – Client agrees to obtain Crowe's specific permission before using any Report or Crowe work product or Crowe's firm's name in a published document, and Client agrees to submit to Crowe copies of such documents to obtain Crowe's permission before they are filed or published.

CLIENT REFERENCE – From time to time Crowe is requested by prospective clients to provide references for Crowe service offerings. Client agrees that Crowe may use Client's name and generally describe the nature of Crowe's engagement(s) with Client in marketing to prospects, and Crowe may also provide prospects with contact information for Client personnel familiar with Crowe's Services.

NO PUNITIVE OR CONSEQUENTIAL DAMAGES – Any liability of Crowe will not include any consequential, special, incidental, indirect, punitive, or exemplary damages or loss, nor any lost profits, goodwill, savings, or business opportunity, even if Crowe had reason to know of the possibility of such damages.

LIMIT OF LIABILITY – Except where it is judicially determined that Crowe performed its Services with recklessness or willful misconduct, Crowe's liability will not exceed fees paid by Client to Crowe for the portion of the work giving rise to liability. A claim for a return of fees paid is the exclusive remedy for any damages. This limit of liability will apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including, without limitation, to claims based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This limit of liability will also apply after this Agreement.

INDEMNIFICATION FOR THIRD-PARTY CLAIMS – In the event of a legal proceeding or other claim brought against Crowe by a third party, except where it is judicially determined that Crowe performed Services with recklessness or willful misconduct, Client agrees to indemnify and hold harmless Crowe and its personnel against all costs, fees, expenses, damages and liabilities, including attorney fees and any other fees or defense costs, associated with such third-party claim, relating to or arising from any Services performed or work product provided by Crowe that Client uses or discloses to others or this engagement generally. This indemnification is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim, liability, or damages asserted, including, without limitation, to claims, liability or damages based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This indemnification will also apply after termination of this Agreement.

NO TRANSFER OR ASSIGNMENT OF CLAIMS – No claim against Crowe, or any recovery from or against Crowe, may be sold, assigned or otherwise transferred, in whole or in part.

TIME LIMIT ON CLAIMS – In no event will any action against Crowe, arising from or relating to this Agreement or the Services provided by Crowe relating to this engagement, be brought after the earlier of 1) one (1) year after the date on which occurred the act or omission alleged to have been the cause of the injury alleged; or 2) the expiration of the applicable statute of limitations or repose.

RESPONSE TO LEGAL PROCESS – If Crowe is requested by subpoena, request for information, or through some other legal process to produce documents or testimony pertaining to Client or Crowe's

Services, and Crowe is not named as a party in the applicable proceeding, then Client will reimburse Crowe for its professional time, plus out-of-pocket expenses, as well as reasonable attorney fees, Crowe incurs in responding to such request.

MEDIATION – If a dispute arises, in whole or in part, out of or related to this engagement, or after the date of this agreement, between Client or any of Client’s affiliates or principals and Crowe, and if the dispute cannot be settled through negotiation, Client and Crowe agree first to try, in good faith, to settle the dispute by mediation administered by the American Arbitration Association, under its mediation rules for professional accounting and related services disputes, before resorting to litigation or any other dispute-resolution procedure. The results of mediation will be binding only upon agreement of each party to be bound. Costs of any mediation will be shared equally by both parties. Any mediation will be held in Chicago, Illinois.

JURY TRIAL WAIVER – FOR ALL DISPUTES RELATING TO OR ARISING BETWEEN THE PARTIES, THE PARTIES AGREE TO WAIVE A TRIAL BY JURY TO FACILITATE JUDICIAL RESOLUTION AND TO SAVE TIME AND EXPENSE. EACH PARTY AGREES IT HAS HAD THE OPPORTUNITY TO HAVE ITS LEGAL COUNSEL REVIEW THIS WAIVER. THIS WAIVER IS IRREVOCABLE, MAY NOT BE MODIFIED EITHER ORALLY OR IN WRITING, AND APPLIES TO ANY SUBSEQUENT AMENDMENTS, RENEWALS, OR MODIFICATIONS TO THIS AGREEMENT. IN THE EVENT OF LITIGATION, THIS AGREEMENT MAY BE FILED AS WRITTEN CONSENT TO A BENCH TRIAL WITHOUT A JURY. HOWEVER, AND NOTWITHSTANDING THE FOREGOING, IF ANY COURT RULES OR FINDS THIS JURY TRIAL WAIVER TO BE UNENFORCEABLE AND INEFFECTIVE IN WAIVING A JURY, THEN ANY DISPUTE RELATING TO OR ARISING FROM THIS ENGAGEMENT OR THE PARTIES’ RELATIONSHIP GENERALLY WILL BE RESOLVED BY ARBITRATION AS SET FORTH IN THE PARAGRAPH BELOW REGARDING “ARBITRATION.”

ARBITRATION – If any court rules or finds that the JURY TRIAL WAIVER section is not enforceable, then any dispute between the parties relating to or arising from this Agreement or the parties’ relationship generally will be settled by binding arbitration in Chicago, Illinois (or a location agreed in writing by the parties). Any issues concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of this Section, will be governed by the Federal Arbitration Act and resolved by the arbitrator(s). The arbitration will be governed by the Federal Arbitration Act and resolved by the arbitrator(s). Regardless of the amount in controversy, the arbitration will be administered by JAMS, Inc. (“JAMS”), pursuant to its Streamlined Arbitration Rules & Procedures or such other rules or procedures as the parties may agree in writing. In the event of a conflict between those rules and this Agreement, this Agreement will control. The parties may alter each of these rules by written agreement. If a party has a basis for injunctive relief, this paragraph will not preclude a party seeking and obtaining injunctive relief in a court of proper jurisdiction. The parties will agree within a reasonable period of time after notice is made of initiating the arbitration process whether to use one or three arbitrators, and if the parties cannot agree within fifteen (15) business days, the parties will use a single arbitrator. In any event the arbitrator(s) must be retired federal judges or attorneys with at least 15 years commercial law experience and no arbitrator may be appointed unless he or she has agreed to these procedures. If the parties cannot agree upon arbitrator(s) within an additional fifteen (15) business days, the arbitrator(s) will be selected by JAMS. Discovery will be permitted only as authorized by the arbitrator(s), and as a rule, the arbitrator(s) will not permit discovery except upon a showing of substantial need by a party. To the extent the arbitrator(s) permit discovery as to liability, the arbitrator(s) will also permit discovery as to causation, reliance, and damages. The arbitrator(s) will not permit a party to take more than six depositions, and no depositions may exceed five hours. The arbitrator(s) will have no power to make an award inconsistent with this Agreement. The arbitrator(s) will rule on a summary basis where possible, including without limitation on a motion to dismiss basis or on a summary judgment basis. The arbitrator(s) may enter such prehearing orders as may be appropriate to ensure a fair hearing. The hearing will be held within one year of the initiation of arbitration, or less, and the hearing must be held on continuous business days until concluded. The hearing must be concluded within ten (10) business days absent written agreement by the parties to the contrary. The time limits in this section are not jurisdictional. The arbitrator(s) will apply substantive law and may award injunctive relief or any other remedy available from a judge. The arbitrator(s) may award attorney fees and costs to the prevailing

party, and in the event of a split or partial award, the arbitrator(s) may award costs or attorney fees in an equitable manner. Any award by the arbitrator(s) will be accompanied by a reasoned opinion describing the basis of the award. Any prior agreement regarding arbitration entered by the parties is replaced and superseded by this agreement. The arbitration will be governed by the Federal Arbitration Act, 9 U.S.C. §§ 1 et seq., and judgment upon the award rendered by the arbitrator(s) may be entered by any court having jurisdiction thereof. All aspects of the arbitration will be treated by the parties and the arbitrator(s) as confidential.

NOTIFICATION OF NON-LICENSEE OWNERSHIP (For California Engagements) – Crowe (“the Firm”) and certain owners of the Firm are licensed by the California State Board of Accountancy. However, the Firm has owners not licensed by the California State Board of Accountancy who may provide Services under this agreement. If Client has any questions regarding licensure of the personnel performing Services under this engagement, please do not hesitate to contact Crowe.

NON-SOLICITATION – Each party acknowledges that it has invested substantially in recruiting, training and developing the personnel who render services with respect to the material aspects of the engagement (“Key Personnel”). The parties acknowledge that Key Personnel have knowledge of trade secrets or confidential information of their employers that may be of substantial benefit to the other party. The parties acknowledge that each business would be materially harmed if the other party was able to directly employ Key Personnel. Therefore, the parties agree that during the period of this Agreement and for one (1) year after its expiration or termination, neither party will solicit Key Personnel of the other party for employment or hire the Key Personnel of the other party without that party’s written consent unless the hiring or engaging party pays to the other party a fee equal to the hired or engaged Key Personnel’s compensation for the prior twelve-month period with the other party.

CROWE AND EQUAL OPPORTUNITY – Crowe abides by the principles of equal employment opportunity, including without limitation the requirements of 41 CFR 60-741.5(a) and 41 CFR 60-300.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability. Crowe also abides by 29 CFR Part 471, Appendix A to Subpart A. The parties agree that the notice in this paragraph does not create any enforceable rights for any firm, organization, or individual.

CROWE GLOBAL NETWORK – Crowe LLP and its subsidiaries are independent members of Crowe Global, a Swiss organization. “Crowe” is the brand used by the Crowe Global network and its member firms, but it is not a worldwide partnership. Crowe Global and each of its members are separate and independent legal entities and do not obligate each other. Crowe LLP and its subsidiaries are not responsible or liable for any acts or omissions of Crowe Global or any other Crowe Global members, and Crowe LLP and its subsidiaries specifically disclaim any and all responsibility or liability for acts or omissions of Crowe Global or any other Crowe Global member. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Crowe LLP or any other member. Crowe Global and its other members are not responsible or liable for any acts or omissions of Crowe LLP and its subsidiaries and specifically disclaim any and all responsibility or liability for acts or omissions of Crowe LLP and its subsidiaries. Visit www.crowe.com/disclosure for more information about Crowe LLP, its subsidiaries, and Crowe Global.



Report on the Firm's System of Quality Control

To the Partners of Crowe LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Crowe LLP (the "Firm") applicable to engagements not subject to Public Company Accounting Oversight Board ("PCAOB") permanent inspection in effect for the year ended March 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The Firm is responsible for designing and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the Firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under Federal Deposit Insurance Corporation Improvement Act of 1991 (FDICIA); and examinations of service organizations (SOC 1[®] and SOC 2[®] engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Crowe LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2022, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Crowe LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP

Cherry Bekaert LLP
September 29, 2022



National Peer
Review Committee

October 20, 2022

Mark Baer
Crowe LLP
225 W Wacker DR Ste 2600
Chicago, IL 60606-1228

Dear Mark Baer:

It is my pleasure to notify you that on October 13, 2022, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is September 30, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink that reads "Michael Wagner". The signature is fluid and cursive.

Michael Wagner
Chair, National PRC

+1.919.402.4502

cc: Jeffrey Sabetta, Jennifer Allen

Firm Number: 900010014904

Review Number: 592839

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: X

From: Tammy Busch, Asst. Supt. of Business Services

Item Number: 17

Type of item: (Action, Consent Action or Information Only): Action

SUBJECT:

Request to Approve the Agreement with Crowe LLP to Provide the Audit and Financial Statements for Measure J and K General Obligation Bonds for June 30, 2023, in the amount of \$7,500 for each measure.

BACKGROUND:

It is required that River Delta School District have an external auditing firm perform the audit and financial statements for Measure J and K General Obligation Bonds and present these statements to the Bond Oversight Committee.

STATUS:

Asst. Supt. of Business will collaborate and provide Crowe with the documents that are requested per the auditing guidelines for Measure J and K General Obligation Bonds and present these financial statements to the Bond Oversight Committee.

PRESENTER:

Tammy Busch, Asst. Supt. of Business Services

OTHER PEOPLE WHO MIGHT BE PRESENT:

Representative from Crowe LLP

COST AND FUNDING SOURCES:

The cost for June 2023 audit for each bond is \$7,500.

RECOMMENDATION:

That the Board approves the agreement with Crowe LLP to provide audit and financial statements for Measure J and K General Obligation Bonds.

Time allocated: 3 minutes



Crowe LLP
Independent Member Crowe Global

400 Capitol Mall, Suite 1400
Sacramento, CA 95814-4498
Tel +1 916 441 1000
Fax +1 916 441 1110
www.crowe.com

March 23, 2023

Ms. Tammy Busch
River Delta Unified School District
445 Montezuma Street
Rio Vista, California 94571

Dear Ms. Busch:

This letter confirms the arrangements for Crowe LLP (“Crowe” or “us” or “we” or “our”) to provide the professional services discussed in this letter to River Delta Unified School District (“you”, “your” or “Client”). The attached Crowe Engagement Terms, and any other attachments thereto, are integral parts of this letter, and such terms are incorporated herein.

AUDIT SERVICES

Our Responsibilities

We will audit and report on the financial statements of the Client's Measure J and Measure K General Obligation Bonds activity for the year ending June 30, 2023.

The objective of the audit is the expression of an opinion on the financial statements. We will plan and perform the audit in accordance with auditing standards generally accepted in the United States of America, and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement whether caused by error or fraud. 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 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. Because of inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with applicable standards. An audit is not designed to detect error or fraud that is immaterial to the financial statements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risks that the financial statements could be misstated by an amount that we believe would influence the judgment made by a reasonable user of these financial statements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. As required by the standards, we will maintain professional skepticism throughout the audit.

In making our risk assessments, we 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 Client's internal control. However, we will communicate in writing to those charged with governance and management concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. We will communicate to management other deficiencies in internal control identified during the audit that have not been communicated to management by other parties and that, in our professional judgment, are of sufficient importance to merit management's attention. We will also communicate certain matters related to the conduct of the audit to those charged with governance, including (1) fraud involving senior management, and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements, (2) illegal acts that come to our attention (unless they are clearly inconsequential) (3) disagreements with management and other significant difficulties encountered in performing the audit and (4) various matters related to the Client's accounting policies and financial statements. Our engagement is not designed to address legal or regulatory matters, which matters should be discussed by you with your legal counsel.

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

We expect to issue a written report upon completion of our audit of the Client's financial statements. Our report will be addressed to the Board of Education of the Client. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis of matter or other matter paragraph or a separate section in the auditor's report, or withdraw from the engagement.

In addition to our report on the financial statements and supplemental information, we plan to issue the following reports:

- 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* — The purpose of this 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 internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Client's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of your compliance with applicable laws, regulations, contracts and grants. However, because of the concept of reasonable assurance and because we will not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud or defalcations, may exist and not be detected by us. However, the objective of our audit of compliance relative to the financial statements will not be to provide an opinion on overall compliance with such provisions, and we will not express such an opinion. We will advise you, however, of any matters of that nature that come to our attention, unless they are clearly inconsequential.

PERFORMANCE AUDIT SERVICES

Our Responsibilities

We will conduct a performance audit on the Client's Measure J and Measure K General Obligation Bonds activity for the year ending June 30, 2023. The objective of our Performance Audit will be to determine if the bond funds have been expended only on the specific projects listed in accordance with the

requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

The objective of a performance audit is to provide assurance or conclusions based on an evaluation of sufficient, appropriate evidence against stated criteria, such as specific requirements, measures, or defined business practices. Performance audits provide objective analysis so that management and those charged with governance and oversight can use the information to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability. We will plan and perform the performance audit in accordance with performance audit standards contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. Because of inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or material noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with applicable standards. An audit is not designed to detect error or fraud that is immaterial to the performance audit objectives.

In making our risk assessments, we consider internal control that is significant within the context of the audit objectives 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 Client's internal control. However, we will communicate in writing to those charged with governance and management concerning any significant deficiencies or material weaknesses in internal control significant within the context of the audit objectives that we have identified during the audit. Our engagement is not designed to address legal or regulatory matters, which matters should be discussed by you with your legal counsel.

FINANCIAL AND PERFORMANCE AUDIT SERVICES

Our Responsibilities

Our audit and work product are intended for the benefit and use of the Client only. The audit will not be planned or conducted in contemplation of reliance by any other party or with respect to any specific transaction and is not intended to benefit or influence any other party. Therefore, items of possible interest to a third party may not be specifically addressed or matters may exist that could be assessed differently by a third party.

The working papers for this engagement are the property of Crowe and constitute confidential information.

However, we may be requested to make certain working papers available to your oversight agency or grantors pursuant to authority given to them by law, regulation, or contract. If requested, access to such working papers will be provided under the supervision of our personnel. Furthermore, upon request, we may provide photocopies of selected working papers to your oversight agency or grantors. The working papers for this engagement will be retained for a minimum of three years after the date our report is issued or for any additional period requested by the oversight agency or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the working papers.

Government Auditing Standards require that we provide you with a copy of our most recent peer review report, which accompanies this letter.

The Client's Responsibilities

The Client's 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. Management is also responsible 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 error or fraud.

The Client's management is also responsible for complying with applicable laws, regulations, contracts and grants and such responsibility extends to identifying the requirements and designing internal control policies and procedures to provide reasonable assurance that compliance is achieved. Client's management is responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that the auditor reports. Additionally, it is management's responsibility to follow up and take corrective action on reported audit findings, to establish and maintain a process for tracking the status of findings and recommendations, and to prepare a summary schedule of prior audit findings, which should be available for our review, and a corrective action plan.

Management has the responsibility to adopt sound accounting policies, maintain an adequate and efficient accounting system, to safeguard assets, and to design and implement programs and controls to prevent and detect fraud. Management's judgments are typically based on its knowledge and experience about past and current events and its expected courses of action. Management's responsibility for financial reporting includes establishing a process to prepare the accounting estimates included in the financial statements.

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 Client's ability to continue as a going concern for one year from the date the Financial Statements are available to be issued.

Management is responsible for providing to us, on a timely basis, all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters. Management is also responsible for providing such other additional information we may request for the purpose of the audit, and unrestricted access to persons within the Client from whom we determine it necessary to obtain audit evidence. Additionally, those charged with governance are responsible for informing us of their views about the risks of fraud within the Client, and their knowledge of any fraud or suspected fraud affecting the Client.

Management is responsible for adjusting the financial statements to correct material misstatements related to accounts or disclosures. As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including that the effects of any uncorrected misstatements aggregated by us during the audit are immaterial, both individually and in the aggregate, to the financial statements, and to the Client's compliance with the requirements of its Federal programs. Management acknowledges the importance of management's representations and responses to our inquiries, and that they will be utilized as part of the evidential matter we will rely on in forming our opinion. Because of the importance of such information to our engagement, you agree to waive any claim against Crowe and its personnel for any liability and costs relating to or arising from any inaccuracy or incompleteness of information provided to us for purposes of this engagement.

Management is responsible for the preparation of the supplementary information identified above in accordance with the applicable criteria. As part of our audit process, we will request from management certain written representations regarding management's responsibilities in relation to the supplementary information presented, including but not limited to its fair presentation in accordance with the applicable criteria, the method of measurement and presentation and any significant assumptions or interpretations underlying the supplementary information. In addition, it is management's responsibility to include the auditor's report on supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information. It is also management's responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by Client of the supplementary information and the auditor's report thereon.

Management is responsible for report distribution responsibilities, including determining which officials or organizations will receive the report and making the report available to the public as applicable when the audit organization is responsible for report distribution.

In delivering services to Client, Crowe may use subsidiaries owned and controlled by Crowe within and outside the United States. Crowe subsidiaries are subject to the same information security policies and requirements as Crowe LLP and will meet the requirements set forth in the confidentiality and data protection provisions of this Agreement.

FEES

Our fees, including out of pocket expenses, are outlined below. Our invoices are due and payable upon receipt. Invoices that are not paid within 30 days of receipt are subject to a monthly interest charge of one percent per month or the highest interest rate allowed by law, whichever is less, which we may elect to waive at our sole discretion, plus costs of collection including reasonable attorneys' fees. If any amounts invoiced remain unpaid 30 days after the invoice date, you agree that Crowe may, in its sole discretion, cease work until all such amounts are paid or terminate this engagement.

Description of Services	Fee Amount
Financial Statement and Performance Audits of Measure J General Obligation Bonds for the year ending June 30, 2023	\$7,500
Financial Statement and Performance Audits of Measure K General Obligation Bonds for the year ending June 30, 2023	\$7,500

We will invoice you as our services are rendered.

The fees outlined above are based on certain assumptions. Those assumptions may be incorrect due to incomplete or inaccurate information provided, or circumstances may arise under which we must perform additional work, which in either case will require additional billings for our services. Examples of such circumstances include, but are not limited to:

- Changing service requirements
- New professional standards or regulatory requirements
- New financial statement disclosures
- Work caused due to the identification of, and management's correction of, inappropriate application of accounting pronouncements
- Erroneous or incomplete accounting records
- Evidence of material weakness or significant deficiencies in internal controls
- Substantial increases in the number of significant deficiencies in internal controls
- Regulatory examination matters
- Change in your organizational structure or size due to merger and acquisition activity or other events
- Change in your controls
- New or unusual transactions
- Agreed-upon level of preparation and assistance from your personnel not provided
- Numerous revisions to your information
- Lack of availability of appropriate Client personnel during fieldwork
- Additional audit procedures relating to the impact of COVID-19 on Client or additional regulatory requirements relating thereto.

Additionally, to accommodate requests to reschedule fieldwork without reasonable notice, additional billings for our services could be required, and our assigned staffing and ability to meet agreed upon deadlines could be impacted.

Due to such potential changes in circumstance, we reserve the right to revise our fees. However, if such a change in circumstances arises or if some other significant change occurs that causes our fees to exceed our estimate, we will advise management.

Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs, imposed in respect of the Services, any work product or any license, all of which Client agrees to pay if applicable or if they become applicable (other than taxes imposed on Crowe's income generally), without deduction from any fees or expenses invoiced to Client by Crowe.

The Client and Crowe agree that the Client may periodically request Crowe to provide additional services for accounting and reporting advice regarding completed transactions and potential or proposed transactions. The fees for such additional services will be based on Crowe's hourly billing rates plus expenses or as mutually agreed upon between the Client and Crowe.

To facilitate Crowe's presence at Client's premises, Client will provide Crowe with internet access while on Client's premises. Crowe will access the internet using a secure virtual private network. Crowe will be responsible for all internet activity performed by its personnel while on Client's premises. In the event Client does not provide Crowe with internet access while on Client's premises, Client will reimburse Crowe for the cost of internet access through other means while on Client's site.

MISCELLANEOUS

For purposes of this Miscellaneous section, the Acceptance section below, and all of the Crowe Engagement Terms, "Client" will mean the entity(ies) defined in the first paragraph of this letter and will also include all related parents, subsidiaries, and affiliates of Client who may receive or claim reliance upon any Crowe deliverable.

Crowe will provide the services to Client under this Agreement as an independent contractor and not as Client's partner, agent, employee, or joint venturer under this Agreement. Neither Crowe nor Client will have any right, power or authority to bind the other party.

This engagement letter agreement (the "Agreement") reflects the entire agreement between the parties relating to the services (or any reports, deliverables or other work product) covered by this Agreement. The engagement letter and any attachments (including without limitation the attached Crowe Engagement Terms) are to be construed as a single document, with the provisions of each section applicable throughout. This Agreement may not be amended or varied except by a written document signed by each party. No provision of this Agreement will be deemed waived, unless such waiver will be in writing and signed by the party against which the waiver is sought to be enforced. It replaces and supersedes any other proposals, correspondence, agreements and understandings, whether written or oral, relating to the services covered by this letter, and each party agrees that in entering this Agreement, it has not relied on any oral or written representations, statements or other information not contained in or incorporated into this Agreement. Any non-disclosure or other confidentiality agreement is replaced and superseded by this Agreement. Each party shall remain obligated to the other party under all provisions of this Agreement that expressly or by their nature extend beyond and survive the expiration or termination of this Agreement. If any provision (in whole or in part) of this Agreement is found unenforceable or invalid, this will not affect the remainder of the provision or any other provisions in this Agreement, all of which will continue in effect as if the stricken portion had not been included. This Agreement may be executed in two or more actual, scanned, emailed, or electronically copied counterparts, each and all of which together are one and the same instrument. Accurate transmitted copies (transmitted copies are reproduced documents that are sent via mail, delivery, scanning, email, photocopy, facsimile or other process) of the executed Agreement or signature pages only (whether handwritten or electronic signature), will be considered and accepted by each party as documents equivalent to original documents and will be deemed valid, binding and enforceable by and against all parties. This Agreement, including any dispute arising out of or related to this Agreement and the parties' relationship generally, will be governed and construed in accordance with the laws of the State of Illinois applicable to agreements

River Delta Unified School District

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March 23, 2023

made and wholly performed in that state, without giving effect to its conflict of laws rules to the extent those rules would require applying another jurisdiction's laws.

* * * * *

We are pleased to have this opportunity to serve you, and we look forward to a continuing relationship. If the terms of this Agreement and the attached Crowe Engagement Terms are acceptable to you, please sign below and return one copy of this letter at your earliest convenience. Please contact us with any questions or concerns.

(Signature Page Follows)

ACCEPTANCE

I have reviewed the arrangements outlined above and in the attached "Crowe Engagement Terms," and I accept on behalf of the Client the terms and conditions as stated. By signing below, I represent and warrant that I am authorized by Client to accept the terms and conditions as stated.

IN WITNESS WHEREOF, Client and Crowe have duly executed this Agreement effective the date first written above.

Crowe LLP and the Engagement Authorized Signer below are licensed or otherwise authorized by the California Board of Accountancy.

River Delta Unified School District

Crowe LLP

Signature

Printed Name

Title

Date

DocuSigned by:
Jeffrey Jensen
A4DD146890324EE...

Signature

Jeffrey Jensen

Printed Name

Partner

Title

March 24, 2023

Date

Crowe Engagement Terms

Crowe wants Client to understand the terms under which Crowe provides its services to Client and the basis under which Crowe determines its fees. These terms are part of the Agreement and apply to all services described in the Agreement as well as all other services provided to Client (collectively, the "Services"), unless and until a separate written agreement is executed by the parties for separate services. Any advice provided by Crowe is not intended to be, and is not, investment advice.

CLIENT'S ASSISTANCE – For Crowe to provide Services effectively and efficiently, Client agrees to provide Crowe timely with information requested and to make available to Crowe any personnel, systems, premises, records, or other information as reasonably requested by Crowe to perform the Services. Access to such personnel and information are key elements for Crowe's successful completion of Services and determination of fees. If for any reason this does not occur, a revised fee to reflect additional time or resources required by Crowe will be mutually agreed. Client agrees Crowe will have no responsibility for any delays related to a delay in providing such information to Crowe. Such information will be accurate and complete, and Client will inform Crowe of all significant tax, accounting and financial reporting matters of which Client is aware.

PROFESSIONAL STANDARDS – As a regulated professional services firm, Crowe must follow professional standards when applicable, including the Code of Professional Conduct of the American Institute of Certified Public Accountants ("AICPA"). Thus, if circumstances arise that, in Crowe's professional judgment, prevent it from completing the engagement, Crowe retains the right to take any course of action permitted by professional standards, including declining to express an opinion or issue other work product or terminating the engagement.

REPORTS – Any information, advice, recommendations or other content of any memoranda, reports, deliverables, work product, presentations, or other communications Crowe provides under this Agreement ("Reports"), other than Client's original information, are for Client's internal use only, consistent with the purpose of the Services. Client will not rely on any draft Report. Unless required by an audit or other attestation professional standard, Crowe will not be required to update any final Report for circumstances of which we become aware or events occurring after delivery.

CONFIDENTIALITY – Except as otherwise permitted by this Agreement or as agreed in writing, neither Crowe nor Client may disclose to third parties the contents of this Agreement or any information provided by or on behalf of the other that ought reasonably to be treated as confidential and/or proprietary. Client use of any Crowe work product will be limited to its stated purpose and to Client business use only. However, Client and Crowe each agree that either party may disclose such information to the extent that it: (i) is or becomes public other than through a breach of this Agreement, (ii) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information, (iii) was known to the recipient at the time of disclosure or is thereafter created independently, (iv) is disclosed as necessary to enforce the recipient's rights under this Agreement, or (v) must be disclosed under applicable law, regulations, legal process or professional standards.

USE OF SUBCONTRACTORS FOR SERVICE DELIVERY – Crowe may engage third-party subcontractors in delivering Services to Client. Third-party subcontractors are not owned or controlled by Crowe (including without limitation Crowe Global member firms). If Crowe engages such a subcontractor to deliver Services to Client, Crowe will execute an agreement for the protection of Client's confidential information consistent with the provisions of this Agreement. Crowe will be solely responsible for the provision of Services (including those provided by subcontractors) and for the protection of Client's confidential information. The limitations in this Agreement on Client's remedies will also apply to any subcontractors.

USE OF THIRD-PARTIES IN CROWE OPERATIONS – Crowe uses third-party providers in the ordinary course of Crowe business operations. Third-party providers used in the ordinary course of Crowe

business operations include without limitation email providers, cyber-security providers, and data hosting centers. Crowe also uses its subsidiaries (owned and controlled by Crowe) within and outside the United States for various administrative and support roles. Crowe subsidiaries and any third-party providers used in the ordinary course of Crowe business operations will meet the confidentiality and data protection requirements in this Agreement. The limitations in this Agreement on Client's remedies will also apply to any such third-party providers and Crowe subsidiaries.

CLIENT-REQUIRED CLOUD USAGE – If Client requests that Crowe access files, documents or other information in a cloud-based or web-accessed hosting service or other third-party system accessed via the internet, including, without limitation iCloud, Dropbox, Google Docs, Google Drive, a data room hosted by a third party, or a similar service or website (collectively, "Cloud Storage"), Client will confirm with any third parties assisting with or hosting the Cloud Storage that either such third party or Client (and not Crowe) is responsible for complying with all applicable laws relating to the Cloud Storage and any information contained in the Cloud Storage, providing Crowe access to the information in the Cloud Storage, and protecting the information in the Cloud Storage from any unauthorized access, including without limitation unauthorized access to the information when in transit to or from the Cloud Storage. Client represents that it has authority to provide Crowe access to information in the Cloud Storage and that providing Crowe with such access complies with all applicable laws, regulations, and duties owed to third parties.

DATA PROTECTION – If Crowe holds or uses Client information that can be linked to specific individuals who are Client's customers ("Personal Data"), Crowe will treat it as confidential as described above and comply with applicable US state and federal law and professional regulations (including, for financial institution clients, the objectives of the Interagency Guidelines Establishing Information Security Standards) in disclosing or using such information to carry out the Services. The parties acknowledge and understand that while Crowe is a service provider as defined by the California Consumer Privacy Act of 2018 and processes information on behalf of Client and pursuant to this Agreement, Crowe retains its independence as required by applicable law and professional standards for purposes of providing attest services and other related professional services. Crowe will not (1) sell Personal Data to a third party, or (2) retain, use or disclose Personal Data for any purpose other than for (a) performing the Services and its obligations on this Agreement, (b) as otherwise set forth in this Agreement, (c) to detect security incidents and protect against fraud or illegal activity, (d) to enhance and develop our products and services, including through machine learning and other similar methods and (e) as necessary to comply with applicable law or professional standards. Crowe has implemented and will maintain physical, electronic and procedural safeguards reasonably designed to (i) protect the security, confidentiality and integrity of the Personal Data, (ii) prevent unauthorized access to or use of the Personal Data, and (iii) provide proper disposal of the Personal Data (collectively, the "Safeguards"). Client warrants (i) that it has the authority to provide the Personal Data to Crowe in connection with the Services, (ii) that Client has processed and provided the Personal Data to Crowe in accordance with applicable law, and (iii) will limit the Personal Data provided to Crowe to Personal Data necessary to perform the Services. To provide the Services, Client may also need to provide Crowe with access to Personal Data consisting of protected health information, financial account numbers, Social Security or other government-issued identification numbers, or other data that, if disclosed without authorization, would trigger notification requirements under applicable law ("Restricted Personal Data"). In the event Client provides Crowe access to Restricted Personal Data, Client will consult with Crowe on appropriate measures (consistent with legal requirements and professional standards applicable to Crowe) to protect the Restricted Personal Data, such as: deleting or masking unnecessary information before making it available to Crowe, using encryption when transferring it to Crowe, or providing it to Crowe only during on-site review on Client's site. Client will provide Crowe with Restricted Personal Data only in accordance with mutually agreed protective measures. Crowe and Client will each allow opportunistic TLS encryption to provide for secure email communication, and each party will notify the other in writing if it deactivates opportunistic TLS encryption. If Client fails to allow opportunistic TLS encryption, Client agrees that each party may use unencrypted electronic media to correspond or transmit information, and Client further agrees that such use of unencrypted media will not in itself constitute a breach of any confidentiality or other obligation relating to this Agreement. Otherwise, Client and Crowe agree each may use unencrypted electronic media to correspond or transmit information and such use will not in itself constitute a breach of any confidentiality obligations under this Agreement. Crowe will reasonably cooperate with Client in

responding to or addressing any request from a consumer or data subject, a data privacy authority with jurisdiction, or the Client, as necessary to enable Client to comply with its obligations under applicable data protection laws and to the extent related to Personal Data processed by Crowe. Client will promptly reimburse Crowe for any out-of-pocket expenses and professional time (at Crowe's then-current hourly rates) incurred in connection with providing such cooperation. Client will provide prompt written notice to Crowe (with sufficient detailed instructions) of any request or other act that is required to be performed by Crowe. As appropriate, Crowe shall promptly delete or procure the deletion of the Personal Data, after the cessation of any Services involving the processing of Client's Personal Data, or otherwise aggregate or de-identify the Personal Data in such a way as to reasonably prevent reidentification. Notwithstanding the foregoing, Crowe may retain a copy of the Personal Data as permitted by applicable law or professional standards, provided that such Personal Data remain subject to the terms of this Agreement. If Crowe uses a third-party provider, Crowe will include terms substantially similar to those set forth in this Data Protection Paragraph into an agreement with the provider.

GENERAL DATA PROTECTION REGULATION COMPLIANCE – If and to the extent that Client provides personal data to Crowe subject to the European Union General Data Protection Regulation ("GDPR"), then in addition to the requirements of the above Data Protection section, this section will apply to such personal data ("EU Personal Data"). The parties agree that for purposes of processing the EU Personal Data, (a) Client will be the "Data Controller" as defined by the GDPR, meaning the organization that determines the purposes and means of processing the EU Personal Data; (b) Crowe will be the "Data Processor" as defined by GDPR, meaning the organization that processes the EU Personal Data on behalf of and under the instructions of the Data Controller; or (c) the parties will be classified as otherwise designated by a supervisory authority with jurisdiction. Client and Crowe each agree to comply with the GDPR requirements applicable to its respective role. Crowe has implemented and will maintain technical and organizational security safeguards reasonably designed to protect the security, confidentiality and integrity of the EU Personal Data. Client represents it has secured all required rights and authority, including consents and notices, to provide such EU Personal Data to Crowe, including without limitation authority to transfer such EU Personal Data to the U.S. or other applicable Country or otherwise make the EU Personal Data available to Crowe, for the duration of and purpose of Crowe providing the Services. The types of EU Personal Data to be processed include name, contact information, title, and other EU Personal Data that is transferred to Crowe in connection with the Services. The EU Personal Data relates to the data subject categories of individuals connected to Client, Client customers, Client vendors, and Client affiliates or subsidiaries ("Data Subjects"). Crowe will process the EU Personal Data for the following purpose: (x) to provide the Services in accordance with this Agreement, (y) to comply with other documented reasonable instructions provided by Client, and (z) to comply with applicable law. In the event of a Crowe breach incident in connection with EU Personal Data in the custody or control of Crowe, Crowe will promptly notify Client upon knowledge that a breach incident has occurred. Client has instructed Crowe not to contact any Data Subjects directly, unless required by applicable law. In the event that a supervisory authority with jurisdiction makes the determination that Crowe is a data controller, Client will reasonably cooperate with Crowe to enable Crowe to comply with its obligations under GDPR.

INTELLECTUAL PROPERTY - Any Deliverables, works, inventions, working papers, or other work product conceived, made or created by Crowe in rendering the Services under this Agreement ("Work Product"), and all intellectual property rights in such Work Product will be owned exclusively by Crowe. Further, Crowe will retain exclusive ownership or control of all intellectual property rights in any ideas, concepts, methodologies, data, software, designs, utilities, tools, models, techniques, systems, Reports, or other know-how that it develops, owns or licenses in connection with this Agreement ("Materials"). The foregoing ownership will be without any duty of accounting.

DATA USAGE AND AGGREGATIONS - Client hereby acknowledges and agrees that Crowe may, in its discretion, use any Client information or data provided to Crowe to improve Crowe services and Materials, including without limitation developing new Crowe services and software or other products. Client also agrees that Crowe may, in its discretion, aggregate Client content and data with content and data from other clients, other sources, or third parties ("Data Aggregations") for purposes including, without limitation, product and service development, commercialization, industry benchmarking, or quality improvement initiatives. Prior to, and as a precondition for, disclosing Data Aggregations to other Crowe

customers or prospects, Crowe will anonymize any Client data or information in a manner sufficient to prevent such other customer or prospect from identifying Client or individuals who are Client customers. All Data Aggregations will be the sole and exclusive property of Crowe.

LEGAL AND REGULATORY CHANGE – Crowe may periodically communicate to Client changes in laws, rules or regulations. However, Client has not engaged Crowe, and Crowe does not undertake an obligation, to advise Client of changes in (a) laws, rules, regulations, industry or market conditions, or (b) Client's own business practices or other circumstances (except to the extent required by professional standards). The scope of Services and the fees for Services are based on current laws and regulations. If changes in laws or regulations change Client's requirements or the scope of the Services, Crowe's fees will be modified to a mutually agreed amount to reflect the changed level of Crowe's effort.

PUBLICATION – Client agrees to obtain Crowe's specific permission before using any Report or Crowe work product or Crowe's firm's name in a published document, and Client agrees to submit to Crowe copies of such documents to obtain Crowe's permission before they are filed or published.

CLIENT REFERENCE – From time to time Crowe is requested by prospective clients to provide references for Crowe service offerings. Client agrees that Crowe may use Client's name and generally describe the nature of Crowe's engagement(s) with Client in marketing to prospects, and Crowe may also provide prospects with contact information for Client personnel familiar with Crowe's Services.

NO PUNITIVE OR CONSEQUENTIAL DAMAGES – Any liability of Crowe will not include any consequential, special, incidental, indirect, punitive, or exemplary damages or loss, nor any lost profits, goodwill, savings, or business opportunity, even if Crowe had reason to know of the possibility of such damages.

LIMIT OF LIABILITY – Except where it is judicially determined that Crowe performed its Services with recklessness or willful misconduct, Crowe's liability will not exceed fees paid by Client to Crowe for the portion of the work giving rise to liability. A claim for a return of fees paid is the exclusive remedy for any damages. This limit of liability will apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including, without limitation, to claims based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This limit of liability will also apply after this Agreement.

INDEMNIFICATION FOR THIRD-PARTY CLAIMS – In the event of a legal proceeding or other claim brought against Crowe by a third party, except where it is judicially determined that Crowe performed Services with recklessness or willful misconduct, Client agrees to indemnify and hold harmless Crowe and its personnel against all costs, fees, expenses, damages and liabilities, including attorney fees and any other fees or defense costs, associated with such third-party claim, relating to or arising from any Services performed or work product provided by Crowe that Client uses or discloses to others or this engagement generally. This indemnification is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim, liability, or damages asserted, including, without limitation, to claims, liability or damages based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This indemnification will also apply after termination of this Agreement.

NO TRANSFER OR ASSIGNMENT OF CLAIMS – No claim against Crowe, or any recovery from or against Crowe, may be sold, assigned or otherwise transferred, in whole or in part.

TIME LIMIT ON CLAIMS – In no event will any action against Crowe, arising from or relating to this Agreement or the Services provided by Crowe relating to this engagement, be brought after the earlier of 1) one (1) year after the date on which occurred the act or omission alleged to have been the cause of the injury alleged; or 2) the expiration of the applicable statute of limitations or repose.

RESPONSE TO LEGAL PROCESS – If Crowe is requested by subpoena, request for information, or through some other legal process to produce documents or testimony pertaining to Client or Crowe's

Services, and Crowe is not named as a party in the applicable proceeding, then Client will reimburse Crowe for its professional time, plus out-of-pocket expenses, as well as reasonable attorney fees, Crowe incurs in responding to such request.

MEDIATION – If a dispute arises, in whole or in part, out of or related to this engagement, or after the date of this agreement, between Client or any of Client’s affiliates or principals and Crowe, and if the dispute cannot be settled through negotiation, Client and Crowe agree first to try, in good faith, to settle the dispute by mediation administered by the American Arbitration Association, under its mediation rules for professional accounting and related services disputes, before resorting to litigation or any other dispute-resolution procedure. The results of mediation will be binding only upon agreement of each party to be bound. Costs of any mediation will be shared equally by both parties. Any mediation will be held in Chicago, Illinois.

JURY TRIAL WAIVER – FOR ALL DISPUTES RELATING TO OR ARISING BETWEEN THE PARTIES, THE PARTIES AGREE TO WAIVE A TRIAL BY JURY TO FACILITATE JUDICIAL RESOLUTION AND TO SAVE TIME AND EXPENSE. EACH PARTY AGREES IT HAS HAD THE OPPORTUNITY TO HAVE ITS LEGAL COUNSEL REVIEW THIS WAIVER. THIS WAIVER IS IRREVOCABLE, MAY NOT BE MODIFIED EITHER ORALLY OR IN WRITING, AND APPLIES TO ANY SUBSEQUENT AMENDMENTS, RENEWALS, OR MODIFICATIONS TO THIS AGREEMENT. IN THE EVENT OF LITIGATION, THIS AGREEMENT MAY BE FILED AS WRITTEN CONSENT TO A BENCH TRIAL WITHOUT A JURY. HOWEVER, AND NOTWITHSTANDING THE FOREGOING, IF ANY COURT RULES OR FINDS THIS JURY TRIAL WAIVER TO BE UNENFORCEABLE AND INEFFECTIVE IN WAIVING A JURY, THEN ANY DISPUTE RELATING TO OR ARISING FROM THIS ENGAGEMENT OR THE PARTIES’ RELATIONSHIP GENERALLY WILL BE RESOLVED BY ARBITRATION AS SET FORTH IN THE PARAGRAPH BELOW REGARDING “ARBITRATION.”

ARBITRATION – If any court rules or finds that the JURY TRIAL WAIVER section is not enforceable, then any dispute between the parties relating to or arising from this Agreement or the parties’ relationship generally will be settled by binding arbitration in Chicago, Illinois (or a location agreed in writing by the parties). Any issues concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of this Section, will be governed by the Federal Arbitration Act and resolved by the arbitrator(s). The arbitration will be governed by the Federal Arbitration Act and resolved by the arbitrator(s). Regardless of the amount in controversy, the arbitration will be administered by JAMS, Inc. (“JAMS”), pursuant to its Streamlined Arbitration Rules & Procedures or such other rules or procedures as the parties may agree in writing. In the event of a conflict between those rules and this Agreement, this Agreement will control. The parties may alter each of these rules by written agreement. If a party has a basis for injunctive relief, this paragraph will not preclude a party seeking and obtaining injunctive relief in a court of proper jurisdiction. The parties will agree within a reasonable period of time after notice is made of initiating the arbitration process whether to use one or three arbitrators, and if the parties cannot agree within fifteen (15) business days, the parties will use a single arbitrator. In any event the arbitrator(s) must be retired federal judges or attorneys with at least 15 years commercial law experience and no arbitrator may be appointed unless he or she has agreed to these procedures. If the parties cannot agree upon arbitrator(s) within an additional fifteen (15) business days, the arbitrator(s) will be selected by JAMS. Discovery will be permitted only as authorized by the arbitrator(s), and as a rule, the arbitrator(s) will not permit discovery except upon a showing of substantial need by a party. To the extent the arbitrator(s) permit discovery as to liability, the arbitrator(s) will also permit discovery as to causation, reliance, and damages. The arbitrator(s) will not permit a party to take more than six depositions, and no depositions may exceed five hours. The arbitrator(s) will have no power to make an award inconsistent with this Agreement. The arbitrator(s) will rule on a summary basis where possible, including without limitation on a motion to dismiss basis or on a summary judgment basis. The arbitrator(s) may enter such prehearing orders as may be appropriate to ensure a fair hearing. The hearing will be held within one year of the initiation of arbitration, or less, and the hearing must be held on continuous business days until concluded. The hearing must be concluded within ten (10) business days absent written agreement by the parties to the contrary. The time limits in this section are not jurisdictional. The arbitrator(s) will apply substantive law and may award injunctive relief or any other remedy available from a judge. The arbitrator(s) may award attorney fees and costs to the prevailing

party, and in the event of a split or partial award, the arbitrator(s) may award costs or attorney fees in an equitable manner. Any award by the arbitrator(s) will be accompanied by a reasoned opinion describing the basis of the award. Any prior agreement regarding arbitration entered by the parties is replaced and superseded by this agreement. The arbitration will be governed by the Federal Arbitration Act, 9 U.S.C. §§ 1 et seq., and judgment upon the award rendered by the arbitrator(s) may be entered by any court having jurisdiction thereof. All aspects of the arbitration will be treated by the parties and the arbitrator(s) as confidential.

NOTIFICATION OF NON-LICENSEE OWNERSHIP (For California Engagements) – Crowe (“the Firm”) and certain owners of the Firm are licensed by the California State Board of Accountancy. However, the Firm has owners not licensed by the California State Board of Accountancy who may provide Services under this agreement. If Client has any questions regarding licensure of the personnel performing Services under this engagement, please do not hesitate to contact Crowe.

NON-SOLICITATION – Each party acknowledges that it has invested substantially in recruiting, training and developing the personnel who render services with respect to the material aspects of the engagement (“Key Personnel”). The parties acknowledge that Key Personnel have knowledge of trade secrets or confidential information of their employers that may be of substantial benefit to the other party. The parties acknowledge that each business would be materially harmed if the other party was able to directly employ Key Personnel. Therefore, the parties agree that during the period of this Agreement and for one (1) year after its expiration or termination, neither party will solicit Key Personnel of the other party for employment or hire the Key Personnel of the other party without that party’s written consent unless the hiring or engaging party pays to the other party a fee equal to the hired or engaged Key Personnel’s compensation for the prior twelve-month period with the other party.

CROWE AND EQUAL OPPORTUNITY – Crowe abides by the principles of equal employment opportunity, including without limitation the requirements of 41 CFR 60-741.5(a) and 41 CFR 60-300.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability. Crowe also abides by 29 CFR Part 471, Appendix A to Subpart A. The parties agree that the notice in this paragraph does not create any enforceable rights for any firm, organization, or individual.

CROWE GLOBAL NETWORK – Crowe LLP and its subsidiaries are independent members of Crowe Global, a Swiss organization. “Crowe” is the brand used by the Crowe Global network and its member firms, but it is not a worldwide partnership. Crowe Global and each of its members are separate and independent legal entities and do not obligate each other. Crowe LLP and its subsidiaries are not responsible or liable for any acts or omissions of Crowe Global or any other Crowe Global members, and Crowe LLP and its subsidiaries specifically disclaim any and all responsibility or liability for acts or omissions of Crowe Global or any other Crowe Global member. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Crowe LLP or any other member. Crowe Global and its other members are not responsible or liable for any acts or omissions of Crowe LLP and its subsidiaries and specifically disclaim any and all responsibility or liability for acts or omissions of Crowe LLP and its subsidiaries. Visit www.crowe.com/disclosure for more information about Crowe LLP, its subsidiaries, and Crowe Global.



Report on the Firm's System of Quality Control

To the Partners of Crowe LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Crowe LLP (the "Firm") applicable to engagements not subject to Public Company Accounting Oversight Board ("PCAOB") permanent inspection in effect for the year ended March 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The Firm is responsible for designing and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the Firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under Federal Deposit Insurance Corporation Improvement Act of 1991 (FDICIA); and examinations of service organizations (SOC 1[®] and SOC 2[®] engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Crowe LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2022, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Crowe LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP

Cherry Bekaert LLP
September 29, 2022



National Peer
Review Committee

October 20, 2022

Mark Baer
Crowe LLP
225 W Wacker DR Ste 2600
Chicago, IL 60606-1228

Dear Mark Baer:

It is my pleasure to notify you that on October 13, 2022, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is September 30, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink that reads "Michael Wagner". The signature is fluid and cursive.

Michael Wagner
Chair, National PRC

+1.919.402.4502

cc: Jeffrey Sabetta, Jennifer Allen

Firm Number: 900010014904

Review Number: 592839

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: X

From: Tammy Busch, Asst. Supt., Business Services

Item Number: 18

Type of item: (Action, Consent Action or Information Only): Action

SUBJECT:

Approve Facilities Use Agreement (FUA) and Ground Lease between River Charter Schools Delta Elementary Charter (Charter) and River Delta Unified School District (RDUSD) from Date of Approval to June 30, 2027.

BACKGROUND:

The Facilities Use Agreement and Ground Lease is in lieu of Proposition 39 facilities request. This agreement was in the works prior to the pandemic and was not brought to the either Board of Trustees.

STATUS:

RDUSD and Charter's attorneys have reviewed this agreement. Charter will take to their Board on April 17, 2023 for approval.

PRESENTER:

Tammy Busch, Assistant Superintendent of Business Services

OTHER PEOPLE WHO MIGHT BE PRESENT:

Matt Taylor, Delta Elementary Charter School

COST AND FUNDING SOURCES:

N/A

RECOMMENDATION:

The Board Approve Facilities Use Agreement (FUA) and Ground Lease between River Charter Schools Delta Elementary Charter (Charter) and River Delta Unified School District (RDUSD) from date of approval to June 30, 2027.

Time allocated: 5 minutes

**FACILITIES USE AGREEMENT AND GROUND LEASE BETWEEN
RIVER DELTA UNIFIED SCHOOL DISTRICT AND
DELTA ELEMENTARY CHARTER SCHOOL**

THIS FACILITIES USE AGREEMENT (“Agreement”) and GROUND LEASE (“Ground Lease”) ~~is effective this 1st day of July, 2020~~ by and between the RIVER DELTA UNIFIED SCHOOL DISTRICT, a California public school district (“District”), and RIVER CHARTER SCHOOLS, a California non-profit public benefit corporation, on behalf of DELTA ELEMENTARY CHARTER SCHOOL (hereafter collectively “Charter School”). The Ground Lease sets forth the use of certain property at 36230 N. School St., Clarksburg, CA 95612 (hereafter “Premises” or “Property”) by the Charter School. The Agreement sets forth the use of certain classrooms at the District’s Clarksburg Middle School/Delta High School Educational Complex (hereafter “the Clarksburg/Delta Complex”) by the Charter School. District and Charter School may be referred to herein individually as a “Party” or collectively as the “Parties” throughout this Agreement and Ground Lease.

RECITALS

WHEREAS, Charter School is a non-profit public benefit corporation that is operating a charter authorized by the River Delta Unified School District under the laws of the Charter Schools Act of 1992 (Education Code §47600 *et seq.*) serving students in Transitional Kindergarten through Sixth grades; and

WHEREAS, River Charter Schools, Inc. shall be responsible for, and have all rights and benefits attributable to, Delta Elementary Charter School as further outlined herein, and where this Ground Lease and Agreement obligates Delta Elementary Charter School to a particular course of action, River Charter Schools, Inc. is coextensively required to fulfill such obligation, and vice-versa; and.

WHEREAS, since 2007, Charter School has had the beneficial use and occupation of the Premises located at 36230 N. School St., Clarksburg, CA 95612 (hereafter “Premises”) at the District’s Clarksburg/Delta Complex (hereafter “Premises”) under a ground lease, and of certain classrooms at the District’s Clarksburg Middle School (“the Clarksburg Site”) and Delta High School (“the Delta Site”) (or collectively “School Site”) under a Facility Use Agreement, for the operation of its Charter School program under a charter authorized by the District in or around August, 2006, and subsequently renewed and materially revised; and

WHEREAS, the District and Charter School enter into this Ground Lease and Agreement wherein the District and Charter School mutually agree that the Charter School will continue its use and occupation of the Premises, and of certain classrooms at the Clarksburg/Delta Sites, commencing with the 2022-2023 school year, in lieu of the District’s obligations under Proposition 39, California Code of Regulations, tit. 5, section 11969.1 *et seq.*, and any other legal authority that might obligate the District to provide facilities to Charter School.

NOW THEREFORE, in consideration of the covenants and agreements hereinafter set forth, the Parties agree as follows:

AGREEMENT

- 1. Ground Lease.** District agrees to allow use of the Premises by Charter School for the sole purpose of operating Charter School’s educational program in accordance with all applicable federal, state

and local regulations relating to the Premises and to the operation of Charter School's educational program, and all associated uses therewith. Charter School shall not use the Premises for any use other than that specified in this Ground Lease and/or Agreement without the prior written consent of District.

- 1.1. **Property.** The District owns certain real property described in **Exhibit A**, known as the Clarksburg/Delta Complex located in Clarksburg, California. Subject to the following terms and conditions, the District leases to Charter School and Charter School leases from the District, the real property located within the Premises, as defined above, and depicted in **Exhibit B**, and any applicable easements for access to the Premises and related utilities.
- 1.2. Charter School, at its sole expense, has installed seventeen (17) modular buildings for classroom and educational purposes at the Premises.
- 1.3. The District shall have no responsibility whatsoever for the construction of any improvements, modifications, improvements, or other changes, or for the performance of any maintenance or operations with respect to any of the facilities located in the Premises.
- 1.4. Charter School shall not commit, or suffer to be committed, any waste upon the Premises, or allow any sale by auction upon the Premises, or allow the Premises to be used for any unlawful purpose, or place any loads upon the floor, walls or ceiling which endanger the structure, or place any harmful liquids in the plumbing, sewer or storm water drainage system of the Premises. No waste materials or refuse shall be dumped upon or permitted to remain upon any part of the Premises except in trash containers designated for that purpose.
- 1.5. Any uses which involve the serving and/or sale of alcoholic beverages and the conducting of games of chance are prohibited on the Premises. Charter School shall comply with the District-wide policy prohibiting the use of tobacco products on the Premises at all times.
- 1.6. Charter School shall not use or permit the use of the Premises or any part thereof for any purpose not consistent with a public educational facility.
- 1.7. Charter School shall require all invitees and guests to use the Premises only in conformance with the permitted use and with applicable governmental laws, regulations, rules and ordinances. The charter school shall comply with school district policies regarding the operations and maintenance of the school facility and furnishings and equipment. Charter School shall comply with District policies and practices regarding site safety and security. Where the Premises are damaged by the Charter School's invitees and/or guests, and the Charter School's negligence in supervising its invitees and/or guests was a contributing factor, the Charter School's insurance shall be primary for this damage.
- 1.8. Charter School shall not do or permit anything to be done in or about the Premises nor bring or keep anything therein which will in any way increase the District's existing

insurance rate or affect any fire or other insurance upon the Premises, or cause a cancellation of any insurance policy covering the Premises or any part thereof or any of the contents of the Premises, nor shall the Charter School sell or permit to be kept, used or sold in or about the Premises any articles which may be prohibited by a standard form policy of fire insurance.

1.9. **Civic Center Act.** Charter School agrees to comply with the provisions of the Civic Center Act (Education Code § 38131 *et seq.*) to make the Premises accessible to members of the community. The Parties understand that the Premises are to be used primarily for educational programs and activities and, as such, any use of the Premises by the Community shall not interfere with Charter School's educational program or activities. ~~Any request received by Charter School for use of the Premises pursuant to the Civic Center Act shall be promptly forwarded to the District. District shall be responsible for coordinating access to the Premises under the Civic Center Act, and Any fee paid for use of the Premises under the Civic Center Act shall be paid to the District.~~ Charter School.

1.10. **Grade Levels Served.** Charter School acknowledges that its original charter, and each renewal and material revision granted thereafter, require the Charter School to serve Grades Transitional Kindergarten through Sixth Grade. ~~Charter School agrees that if it ever ceases to serve every grade level identified in its Charter, such failure shall constitute an Event of Default under Section 19 of this Ground Lease and Agreement.~~

2. Use of Facilities at the Clarksburg/Delta Complex

2.1. Charter School, in addition to the use of the Premises as set forth in Section 1, shall also have the right to use the following rooms at Clarksburg Middle School (Rooms 2 (552 Square Feet (SF) and 3 (864 SF)); and Delta High School (Rooms 27 (1054 SF) and 28 (1054 SF)) (hereafter "Classrooms") as well as shared use of the cafeteria, auditorium and fields as shown in Exhibit B in accordance with the facilities use policies and procedures for prior approval.

2.2. District shall not be obligated to provide Charter School with any property, buildings, facilities, services, furnishings or equipment not expressly enumerated in this Ground Lease and Agreement. Charter School shall not have the right of use or occupation of any part of the Clarksburg/Delta Complex unless specifically enumerated herein.

3. Term.

3.1. The term of this Ground Lease and Agreement shall be coterminous with the operation of the Charter, including the current term and any renewal terms. This Agreement shall be effective upon Board approval of the Parties' respective governing boards and will remain in place until terminated in accordance with this Agreement and will renew upon charter renewal. This entire Agreement is subject to approval by the respective governing boards of the District and Charter School, shall be for five years. The commencement date shall be July 1, 2022, ("Commencement Date"), and, unless sooner terminated under any provision hereof, this Ground Lease and Agreement shall end on June 30, 2027 ("Term").

4. Fees to be Paid by the Charter School.

4.1. **Ground Lease.** For and in consideration of the use of the Premises for the Term of the Ground Lease, Charter School agrees to pay District the following sums:

~~\$XX.XX per square foot. Based on Charter School's square footage of [INSERT] SF, the Ground Lease Fee is [INSERT] annually. In District/non-District, \$1.00 Annually~~

Commented [MT1]: Current agreement was an in lieu of prop 39. Ground lease was \$1 annually for ground and facilities.

4.2. **Facility Use Agreement.** For and in consideration of the use of Rooms 2 and 3 at Clarksburg Middle School; and Rooms 27 and 28 at Delta High School, for the term of the Agreement, Charter School agrees to pay District the following sums:

~~4.2. \$1.00 Annually
\$XX.XX per square foot. Based on Charter School's square footage of [INSERT] SF, the Facility Use Fee is [INSERT] annually.~~

4.3. Both the Ground Lease Fee and Facility Use Fee for the first month shall be due upon the first date of use or occupation of the Premises by Charter School. Thereafter, the Ground Lease Fee and Facility Use Fee shall be due on the first of each month until the expiration or termination of the Ground Lease and Agreement.

4.4. Charter School shall promptly pay to District the Ground Lease Fee and Facility Use Fee on the first day of each month in advance during the Term of the Ground Lease and Agreement, without deduction, setoff, prior notice or demand.

4.5. Charter School acknowledges that late payment by Charter School to District of Ground Lease Fee and/or Facility Use Fee and other sums due hereunder will cause District to incur costs not contemplated by this Ground Lease and Agreement, the exact amount of which will be extremely difficult to ascertain. Those costs include, but are not limited to, processing and accounting charges. Accordingly, if District does not receive any installment of the Ground Lease Fee and Facility Use Fee or any other sum due from Charter School by 4:00 p.m. within ten (10) days after the Ground Lease Fee and Facility Use Fee is due, Charter School shall pay to District, as additional sums due, a late charge equal to five percent (5%) of the overdue amount or the maximum amount allowed by law, whichever is less. The Parties hereby agree that any late charge assessed to Charter School shall represent a fair and reasonable estimate of the costs District will incur by reason of late payment by Charter School. Acceptance of any late sums by District shall in no event constitute a waiver of Charter School's default with respect to any overdue amount, nor prevent District from exercising any of its other rights and remedies granted hereunder, including but not limited to the default provisions set forth in Section 19 of this Ground Lease and Agreement.

5. **Utilities.** Responsibility for utilities shall be allocated as follows:

- 5.1. Charter School shall bear all responsibility for furnishing or causing to be furnished to the Premises under the Ground Lease all necessary utilities, and the District shall bear no responsibility for utilities at the Premises. For purposes of the Ground Lease and Agreement, utilities include electrical, ~~natural gas, sewer,~~ sewer-waste disposal/recycling, ~~water services,~~ and all telephone, communications and data systems, including internet. The shared well is a shared responsibility between the District and the Charter School. The Charter School is responsible for regular maintenance and pumping of the Easternmost septic tanks. Charter School shall comply with all District energy conservation policies relating to use of the Premises.
- 5.2. The District shall provide utilities in connection with Rooms 2 and 3 at Clarksburg Middle School; and Rooms 27 and 28 at Delta High School. The District's failure to furnish or cause to be furnished utilities when the failure is caused by (i) acts beyond the reasonable control of the District; (ii) strikes, lockouts, labor disturbances or labor disputes of any kind; (iii) any laws, rules, orders, ordinances, regulations, requirements or any other action by federal, state, county or municipal authority; or (iv) any other unavoidable delay, shall not cause the District to be in default and shall not result in any liability of the District.

6. Furnishings and Equipment. Responsibility for furnishings and equipment shall be allocated as follows:

- 6.1. **Ground Lease.** The District shall have no responsibility for providing furnishings or equipment to the Charter School at the Premises.
- 6.2. **Facility Use Agreement.** The District shall provide Rooms 2 and 3 at Clarksburg Middle School; and Rooms 27 and 28 at Delta High School commensurate with the facilities provided to similar classrooms at District school sites.

7. Additional Services. Charter School and District may negotiate additional services or equipment as requested by Charter School, but in no event shall the District be obligated for providing any goods or services not explicitly enumerated in the Ground Lease or Facility Use Agreement. District shall assess Charter School separately for the cost to provide the additional services or equipment, if any.

8. Shared School Site and Recreational Facilities. Charter School acknowledges and understands that the Premises are located in the Clarksburg/Delta Complex, which is the location of two (2) operating public school sites. As such, Charter School acknowledges that common areas, points of ingress and egress, will be used by the District, its students, employees, parents, community and invitees.

9. Parking and Traffic. The District shall have no obligation to provide any parking to the Charter School, its students, employees, parents, community and invitees. Charter School shall abide by District's policies concerning the use of parking, ~~including the District policy relating to the drop-off and pick-up of students.~~ Charter School may instruct its visitors, invitees and guests to park on available street parking. Charter School shall not abandon any inoperative vehicles or equipment on any portion of the School Site or Premises. District shall not be liable for any personal injury suffered by Charter School or Charter School's visitors, invitees and guests, or for

any damage to or destruction or loss of any of Charter School or Charter School's visitors, invitees, or guests' personal property located or stored in street parking, or the School Site or Premises, except where such damage is caused by the District's negligence or misconduct. Charter School accepts parking "as is" and Charter School acknowledges that District has not made and is not making any warranties whatsoever with respect to the parking. The Charter School will endeavor to ensure an orderly flow of traffic during pick-up and drop-off.

10. Condition.

- 10.1. **Premises.** District shall not be required to make or construct any alterations, including structural changes, additions or improvements to the Premises. Charter School remains responsible for compliance with the requirements of the Americans with Disabilities Act, California Fair Employment and Housing Act, and other applicable building code standards. By entry and taking possession of the Premises pursuant to this Ground Lease and Agreement, Charter School accepts the Premises as is.
- 10.2. **Premises.** Charter School acknowledges that neither District nor District's agents have made any representation or warranty as to the suitability of the Premises for Charter School's Program. Any agreements, warranties or representations not expressly contained in this Ground Lease and Agreement shall in no way bind the District or Charter School, and District and Charter School expressly waive all claims for damages by reason of any statement, representation, warranty, promise or agreement, if any, not contained in this Ground Lease and Agreement.
- 10.3. **Classrooms at Clarksburg Site and Delta Site.** Charter School acknowledges that neither District nor District's agents have made any representation or warranty as to the suitability of the Rooms 2 and 3 at Clarksburg Middle School, and Rooms 27 and 28 at Delta High School, for Charter School's Program. Charter School accepts these facilities "as is."

11. Title to School Site(s)/Classroom Buildings. The Parties acknowledge that title to the Clarksburg Site, Delta Site (and all structures thereon), and Premises (and all structures thereon not installed by Charter School) is held by District.

12. District's Entry and Access to Premises. District and its authorized representatives shall have the right to enter the Premises, and the facilities thereon, and the Classrooms, during normal business hours for the purpose of inspection ("Inspection"), in a manner so as not to disrupt the normal classroom and school activities. If Charter School is not present to open and permit an entry into the Premises or Classrooms in an emergency situation as reasonably determined by District, District may enter by any necessary means.

- 12.1. If Charter School is violating the use restrictions of the Agreement or Ground Lease, or is not in material compliance with any applicable law, then all reasonable costs and expenses reasonably and actually incurred by District in connection with any Inspection shall become due and payable by Charter School as additional sums due District, within ten (10) days of presentation by District of an invoice for the Inspection.

- 12.2. If Charter School fails to perform any covenant or condition to be performed by Charter School pursuant to the Agreement, Ground Lease, or the Charter School's charter, District and its authorized representative shall have the right, after reasonable prior written notice to Charter School, to enter the Premises or Classrooms during normal business hours for the purpose of performing the covenant or condition at District's option after thirty (30) days' written notice to and failure to perform by Charter School (provided, no written notice is required in the case of emergencies). All costs incurred by District in shall be reimbursed to District by Charter School within ten (10) days of written demand, together with interest at the Interest Rate computed from the date incurred by District until paid. Any performance by District of Charter School's obligations shall not waive or cure the default. All reasonable out-of-pocket costs and expenses actually incurred by District, including reasonable attorneys' fees (whether or not legal proceedings are instituted), in collecting the fees herein or enforcing the obligations of Charter School under the Ground Lease and Agreement shall be paid by Charter School to District within ten (10) days of written demand.
- 12.3. District may, during the progress of such work, keep and store on the Premises all necessary materials, tools, supplies and equipment. District shall not be liable for inconvenience, annoyance, disturbance, loss of business or other damage to Charter School by reason of making the repairs or the performance of any work.
- 12.4. Charter School expressly waives any claim for damages for any inconvenience to or interference with the Charter School's educational program, any loss or use of quiet enjoyment of the Premises related to District's entry into the Premises for the purposes identified in this Section.

13. Surrender of Premises, Furnishings and Equipment.

- 13.1. On the last day of the Term, or on sooner termination of this Ground Lease and Agreement, Charter School shall surrender in good order, condition, and repair the Premises and Classrooms to District, free and clear of all liens, claims and encumbrances, though nothing in this provision shall be construed to authorize Charter School to allow or cause to be placed any liens, claims and/or encumbrances of any kind, unless expressly permitted in this Ground Lease and Agreement.
- 13.2. Charter School shall remove from the Premises and Classrooms all of Charter School's personal property, trade fixtures, and any improvements made by Charter School which may be removed without irreparable or material damage to the Premises and Classrooms. Removal of Charter School's property shall be subject to all applicable laws, including any local permits and/or approval by the California Department of General Services, Division of the State Architect.
- 13.3. All property that is not removed on or before the end of the Term shall be deemed abandoned by Charter School and associated costs to store, remove or dispose of abandoned property shall be the responsibility of the Charter School. If the Premises and Classrooms are not surrendered at the end of the Term or upon earlier termination of this Ground Lease and Agreement, Charter School shall indemnify District against loss or liability resulting from delay by Charter School in surrendering the Premises and

Classrooms including, without limitation, any claims made by any succeeding Charter School or loss to District due to lost opportunities to timely obtain succeeding tenants.

- 13.4. **Holding Over.** If Charter School remains in possession of the Premises and Classrooms or any part thereof after the end of the Term or upon earlier termination of this Ground Lease and Agreement without the express written consent of District, Charter School's occupancy shall be a tenancy on a month-to-month basis for a pro rata share equal to one hundred fifty percent (150%) of all monthly sums charged and owing the previous thirty (30) calendar day period.
- 13.5. No payment of money by Charter School after the termination of the Ground Lease and Agreement, or after the giving of notice of termination by the District to the Charter School, shall reinstate, continue or extend the Term.

14. Taxes and Assessments. Charter School shall pay any assessment on the Premises, including any improvements which Charter School constructs or causes to be constructed on the Premises, whether real estate, general, special, ordinary or extraordinary, or rental levy or tax, improvement bond, and/or fee imposed upon or levied against the Premises or Charter School's legal or equitable interest created by this Ground Lease and Agreement, and the taxes assessed against and levied upon Charter School's alterations and utility installations that may be imposed by any authority having the direct or indirect power to tax and where the funds are generated with reference to the Premises' address and where the proceeds so generated are applied by the city, county or other local taxing authority having jurisdiction. The provisions of this Section shall survive the expiration or earlier termination of this Ground Lease and Agreement. Nothing in this Section shall be construed to override the requirement in the Section "Title to and Removal of Charter School's Improvements/Premises; Equipment Requirements" of this Ground Lease and Agreement that Charter School obtain the express written consent of the District to perform any improvements on the Premises, unless expressly permitted by this Ground Lease and Agreement.

15. Maintenance.

- 15.1. **Routine Repair, Cleaning and General Maintenance.** Charter School shall be responsible for the routine repair, cleaning and general maintenance of the Premises [as referenced in Exhibit B](#), and any furnishing or equipment thereon. For purposes of the Ground Lease and Agreement, "routine repair, cleaning and general maintenance" shall mean the school facility component work performed on an annual basis each year to keep facilities in proper operating condition. Charter School shall also be responsible for ongoing operations and maintenance of the facilities on the Premises.
- 15.2. **Deferred Maintenance.** Charter School shall be responsible for the major maintenance of the Premises. For purposes of the Ground Lease and Agreement, "major maintenance" includes, for example, the major repair or replacement of plumbing, heating, ventilation, air conditioning, electrical, roofing, and floor systems, exterior and interior painting, and any other items considered deferred maintenance under Education Code section 17582. All other kinds of maintenance shall be considered routine maintenance and shall also be the responsibility of Charter School.

16. Title to and Removal of Charter School's Improvements/Premises; Equipment Requirements.

- 16.1. Charter School shall not construct or cause to be constructed on the Premises any modifications or improvements (“Charter School’s Modifications or Improvements”) without express prior written consent from the District, except for modifications or improvements of structures owned exclusively by Charter School. For District consent and approval, Charter School’s Modifications or Improvements must be considered necessary to the operation of Charter School’s educational program. At the time the District considers the Charter School’s request to construct modifications or improvements on the Premises, the District will inform the Charter School, in writing, whether it will require the Charter School to remove the Charter School Modifications or Improvements at the expiration or earlier termination of the Term.
- 16.2. Charter School shall at its expense obtain all necessary environmental and governmental approvals and permits, including, without limitation, the California Environmental Quality Act (“CEQA”), any necessary approvals from any local authority including any Site(s), grading, zoning, design review and other required permits or approvals, if applicable, prior to commencing construction and shall provide District with evidence of approval by all applicable governmental agencies. To the extent that the District assumes lead agency status for any “project” under CEQA related to the provision of facilities under this Ground Lease and Agreement, Charter School agrees to reimburse the District for any and all costs and expenses related to achieving compliance with CEQA. Nothing in this provision, however, shall be construed to require the District to assume lead agency status for any “project” under CEQA, unless otherwise required by law.
- 16.3. For construction projects on the Premises, Charter School will notify District of Charter School’s contractor must be approved in advance by District. ~~a~~All contractors and subcontractors of Charter School, if any, and they shall be duly licensed in the State of California.
- 16.4. Under all circumstances, Charter School must seek and receive approval from the Division of the State Architect for any of Charter School’s Modifications or Improvements if required by DSA.
- 16.5. Charter School shall not install any ovens, stoves, hot plates, toasters, or similar items (not including microwave ovens) without the prior written consent of the District.
- 16.6. Charter School shall at all times indemnify and hold District harmless from all claims for labor or materials in connection with construction, repair, alteration, or installation of structures or improvements within the Premises, and from the cost of defending against such claims, including attorney’s fees. ~~Charter School shall provide District with at least ten (10) days written notice prior to commencement of any work which could give rise to a mechanics’ lien or stop payment notice.~~ District has the right to enter upon the Premises for the purpose of posting Notices of Non-responsibility. In the event a lien is imposed upon the Premises as a result of such construction, repair, alteration, or installation, Charter School shall either:
 - 16.6.1. Record a valid Release of Lien; or

16.6.2. Deposit sufficient cash with the District to cover the amount of the claim on the lien in question and authorize payment to the extent of the deposit to any subsequent judgment holder that may arise as a matter of public record from litigation with regard to the lien-holder claim; or

16.6.3. Procure and record necessary bonds that frees the Premises from the claim of the lien from any action brought to foreclose the lien.

If Charter School fails to accomplish one of these three optional actions within ~~fifteen~~ forty-five (45) ~~45~~ working days after the filing of any lien or stop payment notice, the Ground Lease and Agreement shall be in default and shall be subject to immediate termination.

16.7. If required by the District at the time it approved the Charter School's Modifications or Improvements, on or before the expiration of this Ground Lease and Agreement, or within thirty (30) days after any earlier termination of this Ground Lease and Agreement, Charter School shall remove Charter School's Modifications or Improvements, at its sole expense. Charter School shall repair any damage to the School Site and/or the Premises caused by removal of Charter School's Modifications or Improvements and restore the School Site and the Premises to good condition, less ordinary wear and tear. In the event that Charter School fails to timely remove Charter School's Modifications or Improvements, District, upon fifteen (15) days written notice, may either (1) accept ownership of Charter School's Improvements with no cost to District, or (2) remove Charter School's Modifications or Improvements at Charter School's sole expense. If the District chooses to accept ownership of Charter School's Modifications or Improvements, Charter School shall execute any necessary documents to effectuate the change in ownership of Charter School's Improvements. If the District removes Charter School's Modifications or Improvements, Charter School shall pay all invoices for the removal of Charter School's Modifications or Improvements within thirty (30) days of receipt of an invoice.

16.8. Charter School shall not be permitted to make any Modifications or Improvements to the Classrooms.

17. Safety of Premises. The Premises may be monitored by a safety system or protocol implemented, maintained and operated by District ("District's Safety Measures"). However, Charter School specifically acknowledges, understands, and agrees that District is neither responsible for nor has the obligation to supply, provide, establish, maintain, or operate District's Safety Measures for either Charter School or the Premises.

18. Fingerprinting and Criminal Background Verification. Charter School shall be responsible for ensuring compliance with all applicable fingerprinting and criminal background investigation requirements described in California Education Code section 45125.1.

19. Default.

19.1. **Charter School's Default.** The occurrence of any one of the following events shall be considered a default of the Ground Lease or Agreement by Charter School:

- 19.1.1. The failure of Charter School to promptly pay the Fees identified herein when due hereunder, which failure continues for fifteen (15) days after written notice thereof by District to Charter School; provided, however, that any notice shall be in lieu of, and not in addition to, any notice required under Code of Civil Procedure section 1161, and the three (3) day cure period shall run concurrently with any cure period required under California law, including Code of Civil Procedure section 1161;
- 19.1.2. The revocation or non-renewal of the Charter School's charter, upon exhaustion of any nonjudicial, administrative appeals as provided under Education Code sections 47605 or 47607;
- 19.1.3. The failure of Charter School to observe or perform any of its other covenants or obligations hereunder, which failure continues for thirty (30) days after written notice thereof by District to Charter School (unless the nature of the default is such that more than thirty (30) days are required for its cure and Charter School shall have commenced a cure within the thirty (30) day period and thereafter diligently prosecute the same to completion; provided, however, in no event shall the default continue for more than ninety (90) days after written notice thereof by District to Charter School); provided, however, that any notice shall be in lieu of, and not in addition to, any notice required under Code of Civil Procedure section 1161, and the thirty (30) day cure period shall run concurrently with any cure period required under California law, including Code of Civil Procedure section 1161;
- 19.1.4. Charter School's abandonment of the Premises for a period of fifteen (15) consecutive days (with or without the payment of fees), it being agreed that the fact that any of Charter School's property remains in the Premises shall not be evidence that Charter School has not vacated or abandoned the Premises; provided, however, any normal holidays or vacation days shall not constitute abandonment of the Premises;
- 19.1.5. The making by Charter School of any general assignment or general arrangement for the benefit of creditors; the filing by or against Charter School or any guarantor of the Ground Lease or Agreement of a petition to have Charter School or any guarantor of the Ground Lease or Agreement adjudged a bankrupt or a petition for reorganization or arrangement under any law relating to bankruptcy (unless, in the case of a petition filed against Charter School or any guarantor of the Ground Lease or Agreement, the same is dismissed within sixty (60) days); the appointment of a trustee or receiver to take possession of substantially all of the Charter School's assets located at the Premises, or of Charter School's interest in the Ground Lease or Agreement, where possession is not restored to Charter School within thirty (30) days; or the attachment, execution or other judicial seizure of substantially all of Charter School's assets located at the Premises or of Charter School's interest in the Ground Lease or Agreement, where such seizure is not discharged within thirty (30) days;

19.1.6. The making or furnishing by Charter School of any warranty, representation or statement to District in connection with the Ground Lease or Agreement, or any other agreement to which Charter School and District are parties, which is false or misleading in any material respect when made or furnished; or

19.1.7. The assignment, subletting or other transfer, or any attempted assignment, subletting or other transfer, of the Ground Lease or Agreement.

In the event of any default by Charter School, District shall have the right, in addition to all other rights available to District under the Ground Lease or Agreement or now or later permitted by law or equity, to terminate the Ground Lease or Agreement by providing Charter School with a notice of termination. Upon termination of the Ground Lease or Agreement, District may recover from Charter School the worth at the time of award of the unpaid fee, and any other accrued fees which are due at the time of termination. In addition, upon termination, Charter School shall immediately vacate the Premises and any other facility on District property.

The rights and remedies of District set forth herein are not exclusive, and District may exercise any other right or remedy now or later available to it under the Ground Lease or Agreement, at law or in equity.

19.2. **District's Default.** District shall not be in default of any of its obligations hereunder, unless District fails to perform such obligations within a reasonable time, but in no event less than thirty (30) days, after written notice by Charter School to District specifying that District has failed to perform its obligations; provided, however, that if the nature of District's default requires more than thirty (30) days to cure, District shall not be in default if District commences a cure within thirty (30) days and thereafter diligently prosecutes the same to completion. If the District defaults hereunder, then Charter School may have by reason of such default includes the remedy of self-help and deduction of reasonable self-repair costs from the pro rata share payments owed.

19.2.1. Charter School shall have no rights as a result of any default by District until Charter School gives thirty (30) days' notice to District specifying the nature of the default. If the District defaults hereunder after receipt of the Charter School's written notice, then Charter School may have by reason of such default remedies including the remedy of self-help and deduction of reasonable self-repair costs from the pro rata share payments owed.

20. Indemnification.

District and Charter School hereby agree and acknowledge that the relationship between District and Charter School for purposes of this Ground Lease or Agreement is solely a landlord/tenant relationship and not a principal/agent relationship or any other relationship. Charter School is acting on its own behalf in operating from the Premises any school thereon (or any other purpose(s) thereupon) and is not operating as an agent of District.

Except where the losses, costs, damages, expenses, and liabilities (including without limitation court costs and reasonable attorneys' fees) are caused by District's negligence or misconduct, to the fullest extent permitted by law, Charter School ("Indemnifying Party") shall indemnify, defend, release and protect District, its affiliates, successors and assigns, and its officers, directors, shareholders, board members, other members, partners, agents and employees ("Indemnified Party" or "Indemnified Parties") and hold the Indemnified Parties harmless from any and all losses, costs, damages, expenses and liabilities (including without limitation court costs and reasonable attorneys' fees) (collectively "Claims") incurred in connection with or arising from any cause (i) in the use or occupancy by Charter School of the Premises (including without limitation, the operation by Charter School of the School from the Premises), or (ii) in connection with the operations by Charter School at the Premises, including without limiting the generality of the foregoing:

- (a) Any default by Charter School in the observance or performance of any of the terms, covenants or conditions of the Ground Lease or Agreement on Charter School's part to be observed or performed;
- (b) The use or occupancy of the Premises by Charter School of any person claiming by, through or under Charter School or Charter School's employees, agents, contractors, licensees, directors, officers, partners, trustees, visitors or invitees, or any such person in, on or about the Premises either prior to, during, or after the expiration of the Term of the Ground Lease or Agreement (singularly, "Liability"; collectively, "Liabilities"); and
- (c) Any claim by a third party that District is responsible for any actions by Charter School in connection with any use or occupancy of the Premises or in any way related to this Ground Lease or Agreement.

Except for Charter School's negligence or willful misconduct, District shall indemnify, defend and protect and hold harmless Charter School, and its affiliates, and each of their directors, officers, partners, agents, volunteers and employees from and against any claim, cause of action, demand, injury, damage, liability, loss, cost or expense (including but not limited to, reasonable attorney's fee) arising out of or resulting from current or prior use and operation of the Clarksburg Site by District or its employees, agents, students, volunteers, contractors, tenants (other than Charter School) or invitees provided that District, its affiliates and each of their directors, officers, agents, students, volunteers and employees shall have no liability for any injury, damage, liability, loss, cost or expense occasioned by theft, fire, act of God, civil disturbance, strike, order of governmental authority, interruption of utility service or other cause beyond their reasonable control.

The provisions of this Section 20 shall survive the expiration or sooner termination of this Ground Lease or Agreement. An Indemnifying Party shall, upon request by an Indemnified Parties, undertake the defense of any Liabilities threatened or asserted against such Indemnified Party on the following terms and conditions:

- (a) Notice of the assumption of such defense ("Notice") shall be delivered to such Indemnified Party within fifteen (15) days after transmittal.

- (b) By the Indemnified Party of a request that Indemnifying Party defend such Liability; (b) Such defense shall be conducted by reputable attorneys retained by Indemnifying Party and approved by the other Party, and with the prior written approval of all the Indemnified Parties against whom such Liability has been asserted or threatened, which approval shall not be unreasonably withheld, delayed or conditioned, all at Indemnifying Party's sole cost and expense. In the event the interests of Indemnifying Party and any such Indemnified Parties in the action conflict in such manner and to such an extent as to require, consistent with applicable standards of professional responsibility, the retention of separate counsel for any of the Indemnified Parties involved in the action, Indemnifying Party shall pay all fees and costs charged or incurred by separate counsel chosen by such Indemnified Parties.
- (c) Indemnifying Party agrees to promptly notify the other Party of the commencement of any litigation or proceedings pending, threatened or commenced (whether or not served) against Indemnifying Party, or any of the directors, officers, agents or employees of Indemnifying Party, in connection with the matters set forth in this Ground Lease or Agreement.

The provisions of this Section shall survive the expiration or sooner termination of this Ground Lease or Agreement.

21. Insurance.

- 21.1. Charter School Insurance is to be placed with insurers with a current A.M. Best Insurance rating of no less than A-minus: VII ~~and subject to the approval of District~~, except that insurance through a Joint Powers Authority shall be deemed sufficient under this Ground Lease and Agreement. Charter School shall furnish District with the original certificates and amendatory endorsements effecting coverage required.
- 21.2. Charter School acknowledges that the insurance to be maintained by District on the Clarksburg/Delta Sites and/or Premises will not insure any of Charter School's property or improvements made by Charter School.
- 21.3. Charter School shall, at Charter School's expense, obtain and keep in force during the term of this Ground Lease and Agreement a policy of commercial general liability insurance and a comprehensive auto liability policy insuring District and Charter School against claims and liabilities arising out of the operation, condition, use, or occupancy of the Premises, Clarksburg/Delta Sites, and all areas appurtenant thereto, including parking areas. Charter School's comprehensive auto liability policy shall insure all vehicle(s), whether hired, owned or non-owned. Charter School's commercial general insurance shall be at least as broad as the Insurance Service Office (ISO) CG 00-01 form and in an amount of not less than Five Million dollars (\$5,000,000) for bodily injury or death and property damage as a result of any one occurrence and Ten Million dollars (\$10,000,000) general aggregate policy limit. The insurance carrier, deductibles and/or self-insured retentions shall be approved by District, which approval shall not be unreasonably withheld. Prior to the Commencement Date, Charter School shall deliver to District a

certificate of insurance evidencing the existence of the policies required hereunder and copies of endorsements stating that such policies shall:

- 21.3.1. State the coverage is primary and any coverage by District is in excess thereto;
- 21.3.2. Contain a cross liability endorsement; and
- 21.3.3. Include a separate endorsement naming District as an additional insured.

At least thirty (30) days prior to the expiration of each certificate, and every subsequent certificate, Charter School shall deliver to District a new certificate of insurance consistent with all of the terms and conditions required in connection with the original certificate of insurance as described herein.

- 21.4. During the Term of this Ground Lease and Agreement, Charter School shall maintain at its cost a policy of standard fire and casualty insurance limited to the value of the buildings and improvements located on the Premises as of the Commencement Date.

- 21.4.1. No use shall be made or permitted to be made of the Premises or Clarksburg/Delta Sites, nor acts done, that will increase the existing rate of insurance upon the building or buildings of the Premises or Clarksburg/Delta Sites or cause the cancellation of any insurance policy, covering same, or any part thereof, nor shall Charter School sell, or permit to be kept, used, or sold in or about the Premises or Clarksburg/Delta Sites any article that may be prohibited by the standard form of fire insurance policies. Charter School shall, at its sole cost and expense, comply with any and all requirements pertaining to the Premises and/or Clarksburg/Delta Sites, of any insurance organization or company, necessary for the maintenance of reasonable fire and casualty insurance, covering the Premises' or Clarksburg/Delta Sites' buildings, or appurtenances. ~~Fire and casualty insurance premium increases to District due to equipment and/or activities of Charter School (other than based only on the Charter School's occupancy of the Premises or Clarksburg/Delta Sites) shall be charged to Charter School.~~

- 21.5. During the Term, Charter School shall comply with all provisions of law applicable to Charter School with respect to obtaining and maintaining workers' compensation insurance. Prior to the commencement and any renewal of this Ground Lease or Agreement and Charter School's occupancy of the Premises or Clarksburg/Delta Sites, Charter School shall provide District, as evidence of this required coverage, a certificate in a form satisfactory to District on or before the commencement or renewal date, providing that insurance coverage shall not be canceled or reduced without thirty (30) days prior written notice to District. If the insurer does not provide such certificate, Charter School shall provide the District with notice of cancellation of coverage as soon as it becomes aware of such cancellation.

- 22. **Signs.** Charter School may, at Charter School's sole cost, have the right and entitlement to place an onsite sign on the Premises to advertise Charter School's educational program, provided Charter School obtains the prior written approval and consent of District. District's approval and

consent shall not be unreasonably withheld. Any signs shall be at Charter School’s cost and in compliance with the local ordinances pertaining thereto. Throughout the Term of the Ground Lease and Agreement Charter School shall, at its sole cost and expense, maintain any of its signage and all appurtenances in good condition and repair. At the termination of the Ground Lease and Agreement, Charter School shall remove any signs which it has placed on the Premises, and shall repair any damage caused by the installation or removal of Charter School’s signs.

23. Notice. Any notice required or permitted to be given under the Ground Lease and Agreement shall be deemed to have been given, served and received if given in writing and personally delivered or either deposited in the United States mail, registered or certified mail, postage prepaid, return receipt required, or sent by overnight delivery service or facsimile transmission, addressed as follows:

DISTRICT:
River Delta Unified School District
Attn: Superintendent
445 Montezuma Street
Rio Vista, CA 94571

CHARTER SCHOOL:

River Charter Schools **INSERT**
Attn: Superintendent
P.O. Box 303
Clarksburg, CA 95612

Any notice personally given or sent by facsimile transmission shall be effective upon receipt. Any notice sent by overnight delivery service shall be effective the business day next following delivery thereof to the overnight delivery service. Any notice given by certified or registered mail shall be effective three (3) days after deposit in the United States mail.

- 24. Subcontract, Assignment and Sublease.** Charter School shall not have the right, voluntarily or involuntarily, to assign, license, transfer or encumber the Ground Lease or Agreement or sublet all or part of the Premises or Clarksburg/Delta Sites. Any purported transfer shall be void and shall, at District’s election, constitute a default. No consent to transfer shall constitute a waiver of the provisions of this Section.
- 25. Joint and Several Liability.** If Charter School is more than one person or entity, each person or entity shall be jointly and severally liable for the obligations of Charter School hereunder.
- 26. Independent Contractor Status.** The Ground Lease and Agreement is by and between two independent entities and is not intended to and shall not be construed to create the relationship of agent, servant, employee, partnership, joint venture, or association.
- 27. Entire Agreement of Parties.** The Ground Lease and Agreement constitutes the entire agreement between the Parties and supersedes all prior discussions, negotiations and agreements, whether oral or written. The Ground Lease and Agreement may be amended or modified only by a written instrument executed by both Parties.

- 28. California Law.** The Ground Lease and Agreement shall be governed by and the rights, duties and obligations of the Parties shall be determined and enforced in accordance with the laws of the State of California. The Parties further agree that any action or proceeding brought to enforce the terms and conditions of the Ground Lease or Agreement shall be maintained in Yolo County.
- 29. Compliance with All Laws.**
- 29.1. Charter School shall at Charter School's expense comply with all requirements of all governmental authorities, in force either now or in the future, affecting the Premises or Clarksburg/Delta Sites and Charter School's use thereof, and shall faithfully observe in Charter School's use of the Premises or Clarksburg/Delta Sites all laws, regulations and ordinances of these authorities, in force either now or in the future including, without limitation, all applicable federal, state and local laws, regulations, and ordinances pertaining to air and water quality, hazardous material, waste disposal, air emission and other environmental matters (including the California Environmental Quality Act ("CEQA") and its implementing regulations in Charter School's use of the Premises), and all District policies, rules and regulations ("Environmental Laws").
- 29.2. The judgment of a court of competent jurisdiction, or Charter School's admission in an action or a proceeding against Charter School, whether District be a party to it or not, that Charter School has violated any law or regulation or ordinance in Charter School's use of the Premises shall be considered conclusive evidence of that fact as between District and Charter School. If Charter School fails to comply with any law, regulation or ordinance, District reserves the right to take necessary remedial measures at Charter School's expense, for which Charter School agrees to reimburse District on demand.
- 29.3. Charter School shall not cause or permit any Hazardous Material to be generated, brought onto, used, stored, or disposed of in or about the Premises or Clarksburg/Delta Sites and any improvements by Charter School or its agents, employees, contractors, subtenants, or invitees, except for limited quantities of standard office, classroom and janitorial supplies (which shall be used and stored in strict compliance with Environmental Laws). Charter School shall comply with all Environmental Laws. As used herein, the term "Hazardous Materials" means any hazardous or toxic substance, material or waste which is or becomes regulated by any local governmental authority, the State of California or the United States Government. The term "Hazardous Materials" includes, without limitation, petroleum products, asbestos, PCB's, and any material or substance which is (i) defined as hazardous or extremely hazardous pursuant to Title 22 of the California Code of Regulations, Division 4.5, Chapter 11, Article 4, section 66261.30 *et seq.* (ii) defined as a "hazardous waste" pursuant to section (14) of the federal Resource Conservation and Recovery Act, 42 U.S.C. 6901 *et. seq.* (42 U.S.C. 6903), or (iii) defined as a "hazardous substance" pursuant to section 10 of the Comprehensive Environmental Response, Compensation and Liability Act, 42 U.S.C. 9601 *et. seq.* (42 U.S.C. 9601). As used herein, the term "Hazardous Materials Law" shall mean any statute, law, ordinance, or regulation of any governmental body or agency (including the U.S. Environmental Protection Agency, the California Regional Water Quality Control Board and the California Department of Health Services) which regulates the use, storage, release or disposal of any Hazardous Material.

29.4. **Notice of Hazardous Substance.** Charter School will promptly notify District in writing if Charter School has or acquires notice or knowledge that any Hazardous Substance has been or is threatened to be, released, discharged, disposed of, transported, or stored on, in, or under or from the Premises or Clarksburg/Delta Sites in violation of Environmental Laws. Charter School shall promptly provide copies to District of all written assessments, complaints, claims, citations, demands, fines, inquiries, reports, violations or notices relating to the conditions of the Premises or Clarksburg/Delta Sites or compliance with Environmental Laws. Charter School shall promptly supply District with copies of all notices, reports, correspondence, and submissions made by Charter School to the United States Environmental Protection Agency, the United States Occupational Safety and Health Administration and any other local, state or federal authority that requires submission of any information concerning environmental matters or Hazardous Substances pursuant to Environmental Laws. Charter School shall promptly notify District of any liens threatened or attached against the Premises or Clarksburg/Delta Sites pursuant to any Environmental Laws.

29.5. **Inspection.** District and District's agents, servants, and employees including, without limitation, legal counsel and environmental consultants and engineers retained by District, may (but without the obligation or duty to do so), at any time and from time to time, on not less than ten (10) business days' notice to Charter School (except in the event of an emergency, in which case, no notice will be required), inspect the Premises or Clarksburg/Delta Sites to determine whether Charter School is complying with Charter School's obligations set forth in this Section, and to perform environmental inspections and samplings, during regular business hours (except in the event of an emergency) or during such other hours as District and Charter School may agree.

29.6. **Indemnification.** Charter School's indemnification and defense obligations in this Ground Lease and Agreement shall include any and all Claims arising from any breach of Charter School's covenants under this Section.

30. **Attorneys' Fees.** If either Party files any action or brings any proceedings against the other arising out of the Ground Lease or Agreement, the prevailing party shall be entitled to recover, in addition to its costs of suit and damages, reasonable attorneys' fees to be fixed by the court. The "prevailing party" shall be the Party who is entitled to recover its costs of suit, whether or not suit proceeds to final judgment. No sum for attorneys' fees shall be counted in calculating the amount of a judgment for purposes of determining whether a Party is entitled to its costs or attorneys' fees.

31. **Waiver.** The waiver by either Party of any breach of any term, covenant, or condition herein contained shall not be deemed to be a waiver of such term, covenant, condition, or any subsequent breach of the same or any other term, covenant, or condition herein contained.

32. **Successors and Assigns.** The Ground Lease and Agreement shall be binding upon and inure to the benefit of the Parties hereto and their respective heirs, legal representatives, successors, and assigns.

- 33. **Counterparts.** The Ground Lease and Agreement and all amendments and supplements to it may be executed in counterparts, and all counterparts together shall be construed as one document.
- 34. **Captions.** The captions contained in the Ground Lease and Agreement are for convenience only and shall not in any way affect the meaning or interpretation thereof nor serve as evidence of the interpretation thereof, or of the intention of the Parties hereto.
- 35. **Severability.** Should any provision of the Ground Lease and Agreement be determined to be invalid, illegal or unenforceable in any respect, such provision shall be severed and the remaining provisions shall continue as valid, legal and enforceable.
- 36. **Incorporation of Recitals and Exhibits.** The Recitals and each Exhibit attached hereto are hereby incorporated herein by reference.
- 37. **Authorization to Sign Ground Lease and Agreement.** Each individual executing the Ground Lease and Agreement on behalf of a Party represents and warrants that he or she is duly authorized to execute and deliver the Ground Lease and Agreement on behalf of the Party that the individual is executing the Ground Lease and Agreement and that the Ground Lease and Agreement is binding upon that Party in accordance with its terms. River Charter Schools, ~~Inc.~~ shall be responsible for, and have all rights and benefits attributable to, Delta Elementary Charter School as further outlined herein, and where this Ground Lease and Agreement obligates Delta Elementary Charter School to a particular course of action, River Charter Schools, ~~Inc.~~ is coextensively required to fulfill such obligation, and vice-versa.
- 38. **Full Satisfaction of Proposition 39/Release of Claims.** Parties agree that this is a negotiated agreement and Charter School agrees to waive its right to request or obtain facilities from the District, and to bring a legal action for the term of this Agreement based on compliance or noncompliance, under Education Code section 47614 and the Proposition 39 regulations. This waiver does not extend to actions to enforce the obligations set forth in this Ground Lease or Agreement.

ACCEPTED AND AGREED on the date indicated below:

DELTA ELEMENTARY CHARTER SCHOOL

INSERT

By:

Date

RIVER DELTA UNIFIED SCHOOL DISTRICT

Date

Superintendent

Date

Exhibit "A"
DESCRIPTION OF CLARKSBURG/DELTA COMPLEX

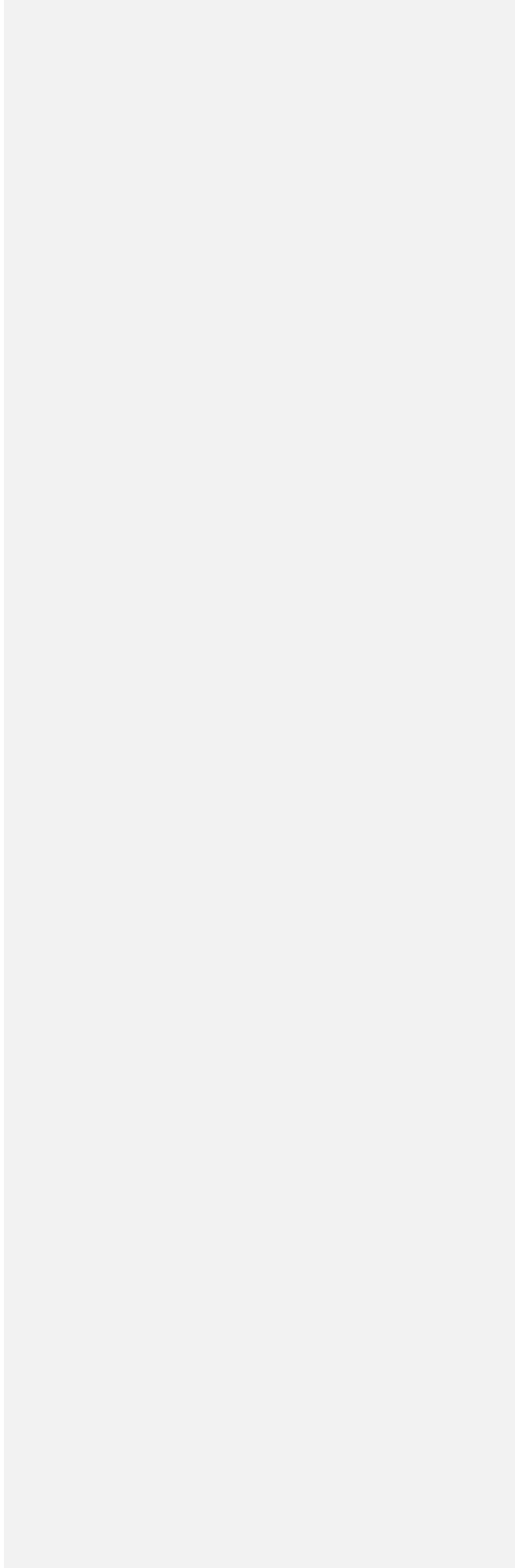
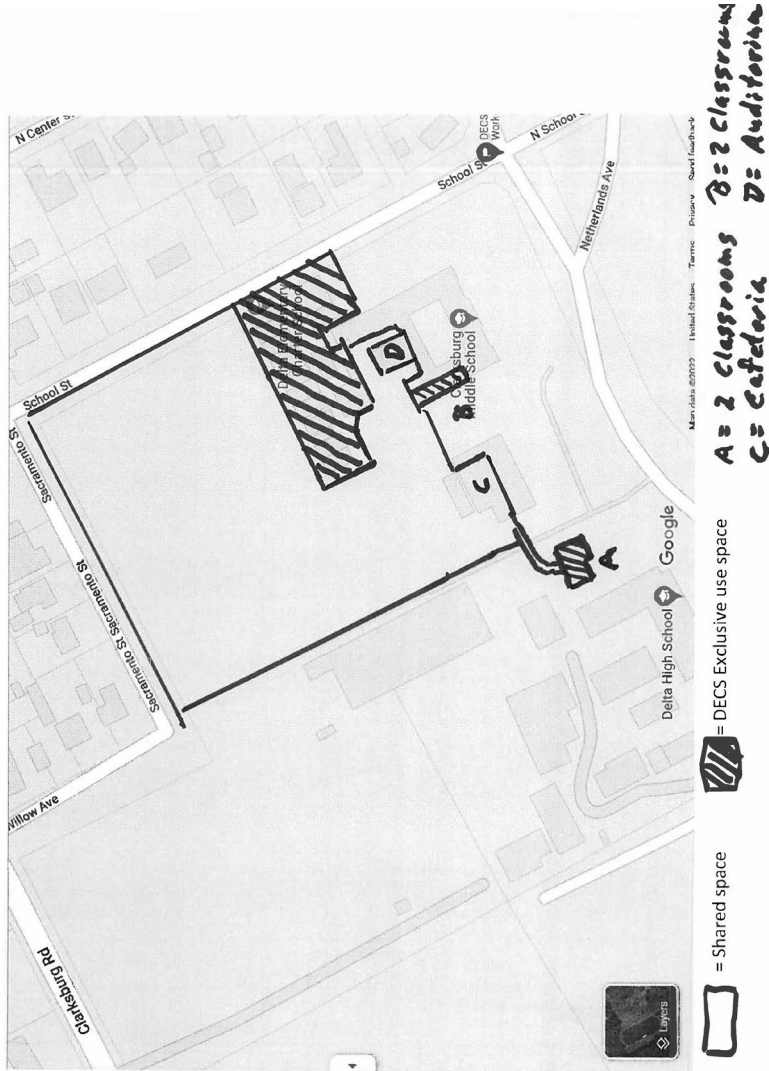


Exhibit "B"
DESCRIPTION OF PREMISES



**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: x

From: Katherine Wright, Superintendent

Item Number: 19

Type of item: (Action, Consent Action or Information Only): Action

SUBJECT:

Request to Approve the Consultant Services Agreement with SCI Consulting Group to Provide Oversight and Assist the District in Negotiations with Land Developers

BACKGROUND:

The Superintendent and Chief Business Officer met with the District's partners to determine who can provide their expertise in negotiating with the land developer on what is in the best interest of the District, students, and community. It was determined the District needs a contact person to coordinate in gathering disseminating information amongst the District and with the District's partners.

STATUS:

SCI Consulting Group will collaborate with Superintendent, Assistant Superintendent of Business Services, and the District's partners as the District moves forward with determining the needs of the District and students for development agreements.

PRESENTER:

Katherine Wright, Superintendent

OTHER PEOPLE WHO MIGHT BE PRESENT:

Tammy Busch, Assistant Superintendent of Business Services

COST AND FUNDING SOURCES:

At a cost not to exceed \$25,000 - Developer Fee Funds

RECOMMENDATION:

That the Board approves the Consulting Services Agreement with SCI Consulting Group to provide oversight and assist the District in negotiations with Land Developers.

Time allocated: 3 minutes

CONSULTANT SERVICES AGREEMENT

THIS AGREEMENT is made on _____, between the **River Delta Unified School District** (“District”) and **SCI Consulting Group** (“Consultant” or “SCI”), a California Corporation, who agree as follows:

- 1. Scope of Work.** Consultant shall perform the scope of work and render the services described in the Consultant’s proposal dated March 22, 2023, for Developer Mitigation Consulting Services, which is attached as Exhibit A and incorporated herein (the “Work”). Consultant shall provide all labor, equipment, material, and supplies required or necessary to properly and competently perform the Work, and determine the method, details, and means of doing the Work.
- 2. Payment.** In exchange for the Work, Consultant shall be compensated on a time and materials basis with an initial authorization not to exceed \$15,000. Hourly billings rates are \$227 for Blair Aas (Director of Planning Services), \$135 for Project Analysts, and \$76 for administrative staff. Customary incidental expenses, including travel, lodging, printing, postage, data, or other out-of-pocket costs, shall be billed at actual cost plus 10%. Mileage expenses shall be billed at the IRS-approved rate. Consultant shall submit monthly invoices to the District for the Work performed during the preceding month. If the Work is satisfactorily completed and the invoice is accurately computed, the District shall pay the invoice within 30 days of its receipt.
- 3. Term.** This Agreement shall take effect on _____, 2023 and shall continue in effect until completion of the Work.
- 4. Conflict of Interest.** Consultant (including principals, associates and professional employees) represents and acknowledges that (a) it does not now have any investment or interest in real property and shall not acquire any interest, direct or indirect, in the area covered by this Agreement or any other source of income, interest in real property or investment that would be affected in any manner or degree by the performance of Consultant’s services under this agreement, and (b) in the performance of the Work under this Agreement no person having any such interest shall perform any portion of the Work.
- 5. Insurance.**
 - a. Types & Limits.** Consultant at its sole cost and expense shall procure and maintain for the duration of this Agreement the following types and limits of insurance:

Commercial General Liability	\$2,000,000 per occurrence \$4,000,000 aggregate
Automobile Liability	\$2,000,000 per accident

Workers' Compensation
Professional Liability

Statutory limits
\$2,000,000 per claim

- b. Other Requirements.** The general liability policy(ies) shall be endorsed to name the District, its officers and employees as additional insureds regarding liability arising out of the Work.
- c. Proof of Insurance.** Upon request, Consultant shall provide to the District proof of insurance.
- 6. Indemnification.** Consultant shall indemnify, defend, protect, and hold harmless the District, and its officers and employees from and against any and all liability, losses, claims, damages, expenses, demands, and costs (including, but not limited to, attorney, expert witness and consultant fees, and litigation costs) arising out of Consultant's performance of the Work and caused by any negligent act or omission, willful misconduct of or by Consultant or its employees, agents and subcontractors.
- 7. Entire Agreement.** This writing represents the sole, final, complete, exclusive and integrated expression and statement of the terms of this contract between the parties concerning the Work and supersedes all prior oral and/or written negotiations, representations or contracts. This Agreement may be amended only by a subsequent written contract approved and executed by both parties.
- 8. Independent Contractor.** Consultant's relationship to the District is that of an independent contractor.
- 9. Successors and Assignment.** This Agreement shall bind and inure to the benefit of the heirs, successors and assigns of the parties; however, Consultant shall not subcontract, assign, or transfer this Agreement or any part of it without the prior written consent of the District.
- 10. No Waiver of Rights.** Any waiver at any time by either party of its rights as to a breach or default of this Agreement shall not be deemed to be a waiver as to any other breach or default.
- 11. Severability.** If any part of this Agreement is held to be void, invalid or unenforceable, then the remaining parts will nevertheless continue in full force and effect.
- 12. Governing Law and Venue.** This Agreement will be governed by and construed in accordance with the laws of the State of California.
- 13. Default.** In the event that Consultant defaults in the obligations of Consultant under this Agreement, or Consultant defaults in the performance of the terms and conditions of this Agreement, the District may, at its option, declare this Agreement to be in default and, at any time thereafter, may do any one or more

of the following: a.) enforce performance of the Agreement by Consultant; or b.) terminate this Agreement. In the event that this Agreement is terminated, payment shall still be due for all Work performed by Consultant through the date of the termination.

14. Cancellation. The District or Consultant may cancel this Agreement without cause. The party desiring to cancel this Agreement shall notify the other party in writing. In the event that this Agreement is cancelled, payment shall still be due for all Work performed by Consultant through the date of the notification of cancellation.

15. Notice. Any notice, invoice or other communication that is required or permitted to be given under this Agreement shall be in writing and either served personally or sent by prepaid, first class U.S. mail or by commercial delivery service, addressed as follows:

Public Agency:
River Delta Unified School District
445 Montezuma Street
Rio Vista, CA 94571-1651

Consultant:
SCI Consulting Group
4745 Mangels Boulevard
Fairfield, CA 94534

Any party may change its address by notifying the other party of the change in the manner provided below:

_____	_____
_____	_____
_____	_____
_____	_____

SIGNATURE PAGE

By signing below, we agree to the terms of this Agreement.

Accepted:

Kathy Wright
Superintendent
River Delta Unified School District

Date

Accepted:

Blair Aas
Director of Planning Services
SCI Consulting Group

March 23, 2023



Valerie Flores
Fiscal Director
SCI Consulting Services

Exhibit A



Wednesday, March 22, 2023

Submitted via email

kwright@rdusd.org

Kathy Wright, Superintendent
River Delta Unified School District
445 Montezuma Street
Rio Vista, CA 94571-1651

Re: Proposal for Developer Mitigation Consulting Services for the River Delta Unified School District

Dear Superintendent Wright,

SCI Consulting Group ("SCI") is pleased to submit, for your review, this brief proposal for providing developer mitigation consulting services to the River Delta Unified School District ("District"). We understand that Encore Liberty II ("Developer") is seeking entitlements for the proposed Brann Ranch Development ("Project") - a 310-acre site that envisions 929 dwelling units in the City of Rio Vista ("City"). We also understand that the District needs an experienced school mitigation consultant and project manager to lead the process of negotiating a school mitigation agreement with the Developer.

SCOPE OF WORK AND APPROACH

Based on our current understanding of the project management and technical advice needed by the District's Consulting Team, we propose the following initial scope of work and approach:

1. Review the development plans and timeline for the Project.
2. Review the development agreement between the Developer and the City.
3. Review relevant documents, including Developer's proposed mitigation analysis, developer fee studies, CFD No. 1 documents, and state funding eligibility documents.
4. Review all technical studies and plans prepared by the District Team and the Developer's Team related to the financial impacts of the Project on the District's elementary, middle, and high school facilities.
5. Meet with the District Team to understand the current state of negotiations, establish an initial timeline, and determine the next steps with the Developer.
6. Serve as lead negotiator and provide overall project management.
7. Meet regularly with the District Team to discuss strategic goals and identify action items.
8. Coordinate meetings between the District Team, the Developer's Team, and the City, as necessary.
9. Provide regular progress reports to the District Team, the District Board of Trustees, and the City as necessary.
10. Maintain good communication with the City and the Developer's Team.
11. Provide technical and practical advice during strategy discussions with the District Team.
12. Meet with the District Team, the Developer's Team, and the City, as necessary.

Exhibit A

13. Our approach to the project would be based on close interaction and coordination with the District Team, the Developer's Team, City staff, and other key stakeholders. If selected, SCI would provide comprehensive services that limit the District's time and resources by following solid project management principles.

FEE SCHEDULE AND MANNER OF PAYMENT

We propose that our services be billed on a time and materials basis with an initial budget not to exceed \$15,000 without prior written authorization from the District. Our hourly bill rates are \$227 for Blair Aas (Director of Planning Services), \$135 for Project Analysts, and \$76 for administrative staff. Customary incidental expenses, including travel, lodging, printing, postage, data, or other out-of-pocket costs, shall be billed at actual cost plus 10%. Mileage expenses shall be billed at the IRS-approved rate.

We shall submit monthly invoices to the District for the work performed during the preceding month. If the work is satisfactorily completed and the invoice is accurately computed, the District shall pay it within 30 days of receipt.

The District or SCI may end the engagement without cause with reasonable written notice. In the event that the engagement is canceled, payment shall still be due for all work performed, including any portion of a task, by SCI through the date of the notification of cancellation.

OTHER INFORMATION

Employment Policies. SCI Consulting Group complies with all civil rights laws and related statutes. SCI does not and shall not discriminate against any employee in the workplace or against any applicant for such employment or against any other person because of race, religion, sex, color, national origin, handicap, age, or any other arbitrary basis.

Conflict of Interest Statements. SCI has no known past, ongoing, or potential conflicts of interest for working with the District, performing the Work Plan, or any other service for this project.

Independent Contractor. SCI shall perform all services included in this proposal as an independent contractor if selected.

Insurance Requirements. SCI carries professional errors and omissions insurance in the amount of \$2 million per occurrence and \$2 million aggregate. SCI also carries general liability insurance in the amount of \$2 million per occurrence and \$4 million aggregate. SCI will provide proof of insurance upon request.

QUALIFICATIONS

Established in 1985, **SCI Consulting Group** is a recognized public finance and urban economic consulting firm for public, nonprofit, and private sector organizations. For this project, we will leverage our extensive experience in the following areas to provide the District with sound technical and practical advice:

1. The Mitigation Fee Act and the Leroy F. Green School Facilities Act.
2. Student generation rate analysis, enrollment projections, facility planning, and the preparation of Level 1, 2, and 3 developer fee programs for school districts.
3. School mitigation consulting to the development community.

Exhibit A

4. The State School Facilities Program.
5. Project-specific development impact analysis and the preparation of development mitigation programs.
6. Understanding of the demographics and mitigation requirements of California school districts.

Provided below are our references for some similar projects:

Eric Morley, Principal

The Morley Bros

405 Alberto Way, Suite 3

Los Gatos, CA 95032

(408) 458-4450

eric@morleybros.com

Richard Nelson, Division President

Toll Brothers, Northern California Division

2000 Crow Canyon Place, Suite 200

San Ramon, CA 94583

(925) 855-0260

rnelson@tollbrothersinc.com

Sean Morley, Principal

The Morley Bros

405 Alberto Way, Suite 3

Los Gatos, CA 95032

(408) 458-4450

sean@morleybros.com

Greg Christopher, VP of Development

Carmel Partners

1000 Sansome St., Suite 180

San Francisco, CA 94111

(415) 231-0295

gchristopher@carmelpartners.com

Alex Waterbury, Division President

Lennar Multifamily Communities

492 9th Street, Suite 300

Oakland, CA 94607

(415) 975-4980

alex.waterbury@lennar.com

Reed Moulds, Managing Director

Sand Hill Property Company

965 Page Mill Road

Palo Alto, CA 94304

(650) 344-1500

rmoulds@shpco.com

If selected, I would serve as the project manager and principal-in-charge. I do not have any work commitments that would interfere with our responsiveness and ability to complete the project within a reasonable timeframe.

As Director of Planning Services for the firm, I specialize in development impact analysis, Mello-Roos CFD formations, agency-wide impact fee programs, and developer mitigation agreements. Some of my project-specific developer impact analyses and school mitigation projects not under a non-disclosure agreement include:

- Alameda Point Specific Plan
- East Dublin Specific Plan
- Elverta Specific Plan, Sacramento
- Fairfield Train Station Specific Plan
- Florin-Vineyard Community Plan, Sacramento
- Galt Eastview Specific Plan
- Sacramento Railyards Specific Plan
- Vallco Shopping Mall Redevelopment, Cupertino
- Walnut Residence Development, Fremont
- Warm Springs / South Fremont Community Plan
- Other major projects in Mountain View, Cupertino, San Jose, and Santa Clara

Exhibit A

I am a graduate of Boise State University with a B.A. in Economics with an emphasis in public finance. I am a frequent presenter on local funding mechanisms for public agencies at annual conferences and area workshops held by the California Society of Municipal Finance Officers, the California Special Districts Association, the California Association of Recreation and Park Districts, and the Fire District Association of California. I am a commercial associate member of the California Society of Municipal Finance Officers, a member of the CSDA Legislative Committee and Budget, Finance, and Taxation Working Group, and a Parks and Recreation Commissioner for the City of Vacaville.

I look forward to assisting the District Team with this important project and stand ready to proceed. Please get in touch with me if you would like to discuss any aspect of our proposal. I can be reached at 707-816-9101 or via email at blair.aas@sci-cg.com.

Sincerely,



Blair E. Aas
Principal - Director

cc: Jonathan Edwards, Government Financial Strategies, Inc.
Addison Covert, Parker and Covert LLP

BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: X

From: Ken Gaston, Director of MOT

Item Number: 20

Type of item: (Action, Consent Action or Information Only): Action

SUBJECT:

Request to Approve the Purchase of a 2019 Ford Transit 10-Passenger Van to Replace a High Mileage 7-passenger Van

BACKGROUND:

The District needs to replace a 2004 Ford E-150, 7 passenger van, with an odometer reading of over 340,400 miles. This vehicle is currently used to transport Special Education Students district wide. This vehicle has exceeded its life expectancy, with 19 years of services. The 2004 Ford E-150 has no mechanical issues but does have several damages to the body work for example small bends and scratches.

STATUS:

Michael Mimiaga, Supervisor of Transportation found a 2019 used Ford Transit with low mileage of 84,693, located at Downtown Ford Sacramento. This 2019 Ford Transit is a 10-passenger vehicle. This vehicle will accommodate more students than the 2004 Ford E-150. The purchase of the 2019 Ford Transit needs Board approval.

PRESENTER:

Ken Gaston, Director of MOT

OTHER PEOPLE WHO MIGHT BE PRESENT:

Michael Mimiaga, Supervisor of Transportation

COST AND FUNDING SOURCES:

Transportation Funds at a cost not to exceed \$39,988.78

RECOMMENDATION:

That the Board approves the purchase of 2019 Ford Transit 10-Passenger van.

Time allocated: 5 minutes

DOWNTOWN  SACRAMENTO

525 N16TH STREET, SACRAMENTO, CA 95811
PHONE: 916-299-3529

S033023

QUOTE

Customer		DATE	3/30/2023
Name	MICHAEL MIMIAGA	SALES REP	SANDRA
Address	RIVER DELTA UNIFIED SCHOOL DISTRICT	PHONE	9162526260
City	RIO VISTA State CA Zip 94571	FOB	SACRAMENTO
Phone	707-374-1706		

Qty	Description	Unit Price	TOTAL
1	2019 USED FORD TRANSIT 10-PASSENGER 1FMZK1YM7KKA36706 EXTERIOR COLOR: WHITE MILEAGE 84,693	\$36,900.00	\$36,900.00
1	DOC FEE STOCK UNIT CR0232 10 PASSENGER SEATING	\$85.00	\$85.00
SALES TAX CALCULATED AT 8.125% BASED ON REGISTRATION ADDRESS			

Payment Details

Cash
 Check
 Credit Card

Name _____

CC # _____

Expires _____

SubTotal	\$36,985.00
DELIVERY	WILL CALL
SALES TAX	\$3,005.03
CA Tire Tax	\$8.75
TOTAL	\$39,998.78

Office Use Only

TERMS: NET 30 DAYS

SIGNATURE

DATE

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: X

From: Tammy Busch, Asst. Supt. of Business Services

Item Number: 21

Type of item: (Action, Consent Action or Information Only): Action

SUBJECT:

Request to Approve the Elementary and Secondary School Emergency Relief (ESSER III) Revised Expenditure Plan.

BACKGROUND:

The Board approved the ESSER III Plan at a regular board meeting on November 9, 2021.

STATUS:

The ESSER III Plan needs to be revised and approved by the Board as changes are made to how the funds are being spent.

PRESENTER:

Tammy Busch, Asst. Supt. of Business Services

OTHER PEOPLE WHO MIGHT BE PRESENT:

COST AND FUNDING SOURCES:

No cost to the District to revise the plan

RECOMMENDATION:

That the Board approves the Elementary and Secondary School Emergency Relief (ESSER III) Revised Expenditure Plan as submitted.

Time allocated: 5 minutes

ESSER III Expenditure Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
River Delta Joint Unified School District	Tammy Busch, Asst. Supt. Business Services Nancy Vielhauer, Asst. Supt. Ed Services	tbusch@rdusd.org nvielhauer@rdusd.org 707-374-1700

School districts, county offices of education, or charter schools, collectively known as LEAs, that receive Elementary and Secondary School Emergency Relief (ESSER) funds under the American Rescue Plan Act, referred to as ESSER III funds, are required to develop a plan for how they will use their ESSER III funds. In the plan, an LEA must explain how it intends to use its ESSER III funds to address students' academic, social, emotional, and mental health needs, as well as any opportunity gaps that existed before, and were worsened by, the COVID-19 pandemic. An LEA may also use its ESSER III funds in other ways, as detailed in the Fiscal Requirements section of the Instructions. In developing the plan, the LEA has flexibility to include community input and/or actions included in other planning documents, such as the Local Control and Accountability Plan (LCAP), provided that the input and actions are relevant to the LEA's Plan to support students.

For more information please see the Instructions.

Other LEA Plans Referenced in this Plan

Plan Title	Where the Plan May Be Accessed
Not applicable	Not applicable
Not applicable	Not applicable

Summary of Planned ESSER III Expenditures

Below is a summary of the ESSER III funds received by the LEA and how the LEA intends to expend these funds in support of students.

Total ESSER III funds received by the LEA

\$2,231,762 RS 3213
\$557,940 RS 3214
\$135,285 RS 3218
\$233,208 RS 3219
Total - \$3,158,195

Plan Section	Total Planned ESSER III Expenditures
Strategies for Continuous and Safe In-Person Learning	\$1,580,600
Addressing Lost Instructional Time (a minimum of 20 percent of the LEAs ESSER III funds)	\$ 557,940
Use of Any Remaining Funds	\$1,019,655

Total ESSER III funds included in this plan

\$3,158,195

Community Engagement

An LEA's decisions about how to use its ESSER III funds will directly impact the students, families, and the local community. The following is a description of how the LEA meaningfully consulted with its community members in determining the prevention and mitigation strategies, strategies to address the academic impact of lost instructional time, and any other strategies or activities to be implemented by the LEA. In developing the plan, the LEA has flexibility to include input received from community members during the development of other LEA Plans, such as the LCAP, provided that the input is relevant to the development of the LEA's ESSER III Expenditure Plan.

For specific requirements, including a list of the community members that an LEA is required to consult with, please see the Community Engagement section of the Instructions.

A description of the efforts made by the LEA to meaningfully consult with its required community members and the opportunities provided by the LEA for public input in the development of the plan.

RDUSD made efforts to support meaningful consultation with its required community members including; students, staff, parents, community members and special interest groups, in the development of plans to support students and learning loss. Feedback opportunities have been available at all District Board of Trustee meetings since the beginning of the onset of the pandemic. Through these meetings, RDUSD has been provided feedback and ideas for how to support students and families as well as ideas regarding how to continue to provide opportunities for engagement. RDUSD evaluated its stakeholder engagement opportunities and determined that at this time Tribes are neither present nor served in the school community.

Additional opportunities for stakeholders to provide feedback specific to ESSER III Expenditure Plans were held on October 14, 2022, and October 18, 2022, respectively. Stakeholders were provided the opportunity to learn about all district opportunities funded currently as well as provide ideas for ways to continue to support students. These meetings were held in both English and Spanish to support equity and access.

For the 2021-2022 school year, The River Delta Board of Trustees made a decision to return to fully in-person monthly meetings of the board of trustees. After receiving community and stakeholder feedback, meetings have been moved to a hybrid platform; where attendees have the choice to attend the meetings in person or via Zoom utilizing SWIVL technology and remote connectivity.

A description of how the development of the plan was influenced by community input.

As a result of meaningful feedback provided by stakeholders and community members, RDUSD plans to continue the additional focus placed on Mental Health and Trauma informed practices to support building a foundation where students can feel safe to learn academics while also having their social-emotional and mental health needs met. Parents expressed support for the RDUSD health and wellness campaign. RDUSD will continue these efforts district-wide, surrounding overall wellness for students, staff and families.

As a direct result of parent and staff feedback, RDUSD will support additional growth in the areas of visual and performing arts (VAPA) as well as field experience opportunities to support Social Emotional Learning for students. RDUSD will seek partnerships with community-based agencies and businesses to support providing opportunities for students to continue to receive field experiences even though the COVID-19 pandemic has limited availability in many instances. RDUSD will contract with agencies to support bringing experiences and opportunities into the District where COVID-19 protocols and guidance can be followed safely.

Actions and Expenditures to Address Student Needs

The following is the LEA's plan for using its ESSER III funds to meet students' academic, social, emotional, and mental health needs, as well as how the LEA will address the opportunity gaps that existed before, and were exacerbated by, the COVID-19 pandemic. In developing the plan, the LEA has the flexibility to include actions described in existing plans, including the LCAP and/or Expanded Learning Opportunity (ELO) Grant Plan, to the extent that the action(s) address the requirements of the ESSER III Expenditure Plan.

For specific requirements, please refer to the Actions and Expenditures to Address Student Needs section of the Instructions.

Strategies for Continuous and Safe In-Person Learning

A description of how the LEA will use funds to continuously and safely operate schools for in-person learning in a way that reduces or prevents the spread of the COVID-19 virus.

Repairs and improvements to enable operations of schools to reduce risks of virus transmission and exposure to support student health needs. This may include inspection, testing, maintenance and upgrade to improve indoor air quality, this may include roof repairs and/or upgrades; ventilation, heating and air conditioning systems repairs and/or upgrades. The expenditures for facilities may required preapproval from the California Department of Education.

RDUSD will utilize ESSER funds to provide repairs and updates to facilities necessary to provide students and staff with safe and healthy learning environments in an effort to mitigate the potential of exposure to COVID-19.

RDUSD has hired additional staff to support the school sites needs as a result of COVID-19 including on site health needs, contact tracing testing and medical support. RDUSD has a team at each school site trained and certified to support weekly cadence testing of students and staff along with symptomatic testing needs as applicable. RDUSD continues to provide site-based testing for staff and students as well as a weekly community testing center in partnership with Sacramento County.

Total ESSER III funds being used to implement strategies for continuous and safe in-person learning

\$1,580,600

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
N/A	Facilities repairs	Inspections, maintenance and/or upgrades and may require preapproval from CDE - HVAC	\$1,580,600
N/A	Not applicable	Not applicable	Not applicable
N/A	Not applicable	Not applicable	Not applicable

Addressing the Impact of Lost Instructional Time

A description of how the LEA will use funds to address the academic impact of lost instructional time.

RDUSD will continue to provide Expanded learning opportunities in elementary, secondary and special education to address the impact of lost instructional time. Special Education students will continue to be provided the opportunity to attend an extension of the Extended School Year (ESY) Summer program. Elementary school students will continue to be provided the opportunity to attend a Summer

Bridge intervention program supporting learners who are 1.5 to 2 grade levels below standard in the areas of mathematics and English language arts. Secondary students will continue to be provided the opportunity to attend Summer Learning Academies with focus in the areas of mathematics and English language arts for the summer of 2022.

RDUSD will continue to offer before and after school tutoring and targeted academic support through our Academic Resource Center (ARC) programs on secondary campuses. These programs provide students with an opportunity to connect and gain support in areas of need including all subject areas. RDUSD will continue to work to extend these programs to all schools district-wide and continue to offer the programs as needed.

To support students with learning loss and the impact of lost instructional time, RDUSD will seek professional development opportunities specific to learning loss, targeted interventions and supports as well as ELD support for students. RDUSD will utilize funding to provide educators and administrators the opportunity to attend training opportunities when applicable.

Total ESSER III funds being used to address the academic impact of lost instructional time

\$557,940

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
N/A	Summer Learning Academies	Students in secondary grade levels will attend summer learning academies with a focus on Mathematics and English Language Arts – including supplies	\$135,584
N/A	Summer Bridge Program	Students in elementary grade levels will attend summer bridge program with a focus on Mathematics and English Language Arts – including supplies	\$337,456
N/A	Academic Resource Centers	Offer before and after school tutoring to target academic support through Academic Resource Center Programs.	\$84,900

Use of Any Remaining Funds

A description of the how the LEA will use any remaining ESSER III funds, as applicable.

As a result of stakeholder feedback including staff, student and community input, additional focus has also been placed on Mental Health and Trauma informed practices to support building a foundation where students can feel safe to learn academics while also

having their social emotional and mental health needs met. RDUSD began the school year with professional development surrounding Social Emotional Learning and how to support students in the classroom. Additionally, RDUSD contracted with Kevin Bracy and the Reach One Alliance to support district-wide needs in the areas of campus culture, positive school climate, self-esteem, self-efficacy, bullying and kindness. RDUSD began a district wide Health and Wellness campaign, surrounding overall wellness for students, staff and families. The campaign has been broken into four domains: mental health, social health, body health, and inner body health which focuses on nutrition. This campaign provides both students, staff and families with resources to support overall health and wellness including family and community engagement opportunities, training, education and resources. RDUSD provided a Social Emotional and Academic Development Coordinator (SEAD) to oversee this campaign as well as provide district-wide support to students and staff. RDUSD will provide site-based community building and engagement opportunities to support Social Emotional Learning.

RDUSD will support additional growth in the areas of visual and performing arts as well as field experience opportunities to support Social Emotional Learning for students. RDUSD will seek partnerships with community-based agencies and business to support providing opportunities for students to continue to receive field experiences even though the COVID-19 pandemic has limited availability in many instances. RDUSD will contract with agencies to support bringing experiences and opportunities into the District where COVID-19 protocols and guidance can be followed safely.

RDUSD continues to provide parents and families with opportunities to connect and engage remotely so that we may continue to build and foster a sense of community within our schools and district. Technological resources included SWIVI technology, laptops, itouches, tripods, hot spots and audio equipment have been necessary to support this effort.

Total ESSER III funds being used to implement additional actions

\$1,019,655

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
N/A	Social Emotional and Academic Development Coordinator	Staff member to coordinate districtwide social, emotional and mental health outreach for students, families, and staff	\$149,535
N/A	Social Emotional and Academic Resources	Provide social, emotional and academic resources to support student learning and well being. This will include technology devices.	\$435,060
N/A	Teacher trainings/retention for student learning and social emotional well being	This will include stipends for COVID site testing and protocols.	\$435,060

Ensuring Interventions are Addressing Student Needs

The LEA is required to ensure its interventions will respond to the academic, social, emotional, and mental health needs of all students, and particularly those students most impacted by the COVID–19 pandemic. The following is the LEA’s plan for ensuring that the actions and expenditures in the plan are addressing the identified academic, social, emotional, and mental health needs of its students, and particularly those students most impacted by the COVID–19 pandemic.

Action Title(s)	How Progress will be Monitored	Frequency of Progress Monitoring
Summer Learning Academies	Students in secondary grade levels will attend summer learning academies with a focus on Mathematics and English Language Arts	Pre and Post program Assessment.
Summer Bridge Program	Students in elementary grade levels will attend summer bridge program with a focus on Mathematics and English Language Arts	Pre and Post program Assessment.
Academic Resource Centers	Offer before and after school tutoring to target academic support through Academic Resource Center Programs.	Pre and Post program Assessment.
Care Solace - Tele-Health and Virtual mental Health Therapy Resources	<p>Care Solace has online and virtual therapy resources for families to utilize to reduce their exposure to COVID-19.</p> <p>The Care Concierge is a virtual resource that is available 24/7 by phone, email, text or video chat.</p> <p>Assistance available in English, Spanish, Mandarin and Cantonese.</p> <p>Virtual therapy is available to connect families with a therapist online. This service allows families to have sessions in the comfort of home and reduce the risk of exposure to the virus.</p> <p>Experts in navigating health insurance, wait times, and availability.</p> <p>Those in need of support may contact Care Solace 24/7 at 888-515-0595, email weserve@caresolace.org</p>	Care Solace keeps all client information confidential. The Superintendent has access to the frequency of users but never the confidential medical information.

<p>Comprehensive Student Learning Assessment System</p>	<p>The Renaissance Learning STAR Reading and STAR Math assessments will be administered to all students throughout the year to serve as a baseline and formative assessment for student learning.</p>	<p>The Renaissance Learning STAR Reading and STAR Math assessments will be administered to students 5-6 times throughout the school year to monitor student growth.</p>
<p>Monitoring district interventions</p>	<p>All of the interventions presented in this plan are centered around meeting the academic, social, emotional and mental health needs of all of our students who have been impacted by the COVID-19 pandemic. The COVID-19 pandemic altered the lives of all of our students and it is the responsibility of the district to ensure that all students are provided access to all the services and supports necessary to return to a "normal" school experience.</p>	<p>Constant communication along with monthly meetings will be scheduled. Board Meetings, ESSER Stakeholder Meetings, School Site Council Meetings, ELAC and DELAC Meetings, and Migrant Education Parent Advisory Committee (PAC) meetings</p>

ESSER III Expenditure Plan Instructions

Introduction

School districts, county offices of education (COEs), or charter schools, collectively known as local educational agencies (LEAs), that receive Elementary and Secondary School Emergency Relief (ESSER) funds under the American Rescue Plan (ARP) Act, referred to as ESSER III funds, are required to develop a plan for how they will use ESSER III funds to, at a minimum, address students' academic, social, emotional, and mental health needs, as well as the opportunity gaps that existed before, and were exacerbated by, the COVID-19 pandemic.

The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before October 29, 2021 and must be submitted for review and approval within five days of adoption. A school district must submit its ESSER III Expenditure Plan to its COE for review and approval; a COE must submit its plan to the California Department of Education for review and approval. A charter school must submit its plan to its chartering authority for review and to the COE of the county in which the charter school operates for review and approval.

In addition, consistent with the requirements of the ARP, Volume 86, *Federal Register*, page 21201, April 22, 2021, the ESSER III Expenditure Plan must be:

- Written in an understandable and uniform format;
- Written in a language that parents can understand, to the extent practicable;
 - If it is not practicable to provide written translations to a parent with limited English proficiency, the plan must be orally translated for parents
- Provided in an alternative format to a parent who is an individual with a disability as defined by the Americans with Disabilities Act, upon request; and
- Be made publicly available on the LEA's website.

For additional information regarding ESSER III funding please see the ARP Act Funding web page at <https://www.cde.ca.gov/fq/cr/arpact.asp>.

For technical assistance related to the ESSER III Expenditure Plan template and instructions, please contact LCFF@cde.ca.gov. For all other questions related to ESSER III, please contact EDReliefFunds@cde.ca.gov.

Fiscal Requirements

- The LEA must use at least 20 percent (20%) of its ESSER III apportionment for expenditures related to addressing the academic impact of lost instructional time through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs.

- For purposes of this requirement, “evidence-based interventions” include practices or programs that have evidence to show that they are effective at producing results and improving outcomes when implemented. This kind of evidence has generally been produced through formal studies and research. There are four tiers, or levels, of evidence:
 - **Tier 1 – Strong Evidence:** the effectiveness of the practices or programs is supported by one or more well-designed and well-implemented randomized control experimental studies.
 - **Tier 2 – Moderate Evidence:** the effectiveness of the practices or programs is supported by one or more well-designed and well-implemented quasi-experimental studies.
 - **Tier 3 – Promising Evidence:** the effectiveness of the practices or programs is supported by one or more well-designed and well-implemented correlational studies (with statistical controls for selection bias).
 - **Tier 4 – Demonstrates a Rationale:** practices that have a well-defined logic model or theory of action, are supported by research, and have some effort underway by a State Educational Agency, LEA, or outside research organization to determine their effectiveness.
- For additional information please see the Evidence-Based Interventions Under the ESSA web page at <https://www.cde.ca.gov/re/es/evidence.asp>.
- The LEA must use the remaining ESSER III funds consistent with section 2001(e)(2) of the ARP Act, including for:
 - Any activity authorized by the Elementary and Secondary Education Act (ESEA) of 1965;
 - Any activity authorized by the Individuals with Disabilities Education Act (IDEA);
 - Any activity authorized by the Adult Education and Family Literacy Act;
 - Any activity authorized by the Carl D. Perkins Career and Technical Education Act of 2006;
 - Coordination of preparedness and response efforts of LEAs with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to COVID-19;
 - Activities to address the unique needs of low-income students, students with disabilities, English learners, racial and ethnic minorities, homeless students, and foster youth, including how outreach and service delivery will meet the needs of each population;
 - Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs;
 - Training and professional development for staff of the LEA on sanitation and minimizing the spread of infectious diseases;
 - Purchasing supplies to sanitize and clean the facilities of an LEA, including buildings operated by such agency;
 - Planning for, coordinating, and implementing activities during long-term closures, including providing meals to eligible students, providing technology for online learning to all students, providing guidance for carrying out requirements under

IDEA, and ensuring other educational services can continue to be provided consistent with all Federal, State, and local requirements;

- Purchasing education technology (including hardware, software, and connectivity) for students who are served by the LEA that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and children with disabilities, which may include assistive technology or adaptive equipment;
- Providing mental health services and supports, including through the implementation of evidence-based full-service community schools;
- Planning and implementing activities related to summer learning and supplemental after school programs, including providing classroom instruction or online learning during the summer months and addressing the needs of underserved students;
- Addressing learning loss among students, including underserved students, by:
 - Administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiated instruction,
 - Implementing evidence-based activities to meet the comprehensive needs of students,
 - Providing information and assistance to parents and families of how they can effectively support students, including in a distance learning environment, and
 - Tracking student attendance and improving student engagement in distance education;

Note: A definition of “underserved students” is provided in the Community Engagement section of the instructions.

- School facility repairs and improvements to enable operation of schools to reduce risks of virus transmission and exposure to environmental health hazards, and to support student health needs;
- Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and nonmechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door replacement;
- Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention (CDC) for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff;
- Other activities that are necessary to maintain the operation of and continuity of services in LEAs and continuing to employ existing staff of the LEA.

Other LEA Plans Referenced in this Plan

In developing the plan, the LEA has flexibility to include community input and/or actions included in other planning documents, such as the Local Control and Accountability Plan (LCAP) and/or the Expanded Learning Opportunities (ELO) Grant Plan, provided that the input and/or actions address the requirements of the ESSER III Expenditure Plan.

An LEA that chooses to utilize community input and/or actions from other planning documents must provide the name of the plan(s) referenced by the LEA and a description of where the plan(s) may be accessed by the public (such as a link to a web page or the street address of where the plan(s) are available) in the table. The LEA may add or delete rows from the table as necessary.

An LEA that chooses not to utilize community input and/or actions from other planning documents may provide a response of “Not Applicable” in the table.

Summary of Expenditures

The Summary of Expenditures table provides an overview of the ESSER III funding received by the LEA and how the LEA plans to use its ESSER III funds to support the strategies and interventions being implemented by the LEA.

Instructions

For the ‘Total ESSER III funds received by the LEA,’ provide the total amount of ESSER III funds received by the LEA.

In the Total Planned ESSER III Expenditures column of the table, provide the amount of ESSER III funds being used to implement the actions identified in the applicable plan sections.

For the ‘Total ESSER III funds included in this plan,’ provide the total amount of ESSER III funds being used to implement actions in the plan.

Community Engagement

Purpose and Requirements

An LEA’s decisions about how to use its ESSER III funds will directly impact the students, families, and the local community, and thus the LEA’s plan must be tailored to the specific needs faced by students and schools. These community members will have significant insight into what prevention and mitigation strategies should be pursued to keep students and staff safe, as well as how the various COVID–19 prevention and mitigation strategies impact teaching, learning, and day-to-day school experiences.

An LEA must engage in meaningful consultation with the following community members, as applicable to the LEA:

- Students;
- Families, including families that speak languages other than English;
- School and district administrators, including special education administrators;

- Teachers, principals, school leaders, other educators, school staff, and local bargaining units, as applicable.

“Meaningful consultation” with the community includes considering the perspectives and insights of each of the required community members in identifying the unique needs of the LEA, especially related to the effects of the COVID-19 pandemic. Comprehensive strategic planning will utilize these perspectives and insights to determine the most effective strategies and interventions to address these needs through the programs and services the LEA implements with its ESSER III funds.

Additionally, an LEA must engage in meaningful consultation with the following groups to the extent that they are present or served in the LEA:

- Tribes;
- Civil rights organizations, including disability rights organizations (e.g. the American Association of People with Disabilities, the American Civil Liberties Union, National Association for the Advancement of Colored People, etc.); and
- Individuals or advocates representing the interests of children with disabilities, English learners, homeless students, foster youth, migratory students, children who are incarcerated, and other underserved students.
 - For purposes of this requirement “underserved students” include:
 - Students who are low-income;
 - Students who are English learners;
 - Students of color;
 - Students who are foster youth;
 - Homeless students;
 - Students with disabilities; and
 - Migratory students.

LEAs are also encouraged to engage with community partners, expanded learning providers, and other community organizations in developing the plan.

Information and resources that support effective community engagement may be found under *Resources* on the following web page of the CDE’s website: <https://www.cde.ca.gov/re/lc>.

Instructions

In responding to the following prompts, the LEA may reference or include input provided by community members during the development of existing plans, including the LCAP and/or the ELO Grant Plan, to the extent that the input is applicable to the requirements of the ESSER III Expenditure Plan. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA's local community.

A description of the efforts made by the LEA to meaningfully consult with its required community members and the opportunities provided by the LEA for public input in the development of the plan.

A sufficient response to this prompt will describe how the LEA sought to meaningfully consult with its required community members in the development of the plan, how the LEA promoted the opportunities for community engagement, and the opportunities that the LEA provided for input from the public at large into the development of the plan.

As noted above, a description of "meaningful consultation" with the community will include an explanation of how the LEA has considered the perspectives and insights of each of the required community members in identifying the unique needs of the LEA, especially related to the effects of the COVID-19 pandemic.

A description of the how the development of the plan was influenced by community input.

A sufficient response to this prompt will provide clear, specific information about how input from community members and the public at large was considered in the development of the LEA's plan for its use of ESSER III funds. This response must describe aspects of the ESSER III Expenditure Plan that were influenced by or developed in response to input from community members.

- For the purposes of this prompt, "aspects" may include:
 - Prevention and mitigation strategies to continuously and safely operate schools for in-person learning;
 - Strategies to address the academic impact of lost instructional time through implementation of evidence-based interventions (e.g. summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs);
 - Any other strategies or activities implemented with the LEA's ESSER III fund apportionment consistent with section 2001(e)(2) of the ARP Act; and
 - Progress monitoring to ensure interventions address the academic, social, emotional, and mental health needs for all students, especially those students disproportionately impacted by COVID-19

For additional information and guidance, please see the U.S. Department of Education's Roadmap to Reopening Safely and Meeting All Students' Needs Document, available here: <https://www2.ed.gov/documents/coronavirus/reopening-2.pdf>.

Planned Actions and Expenditures

Purpose and Requirements

As noted in the Introduction, an LEA receiving ESSER III funds is required to develop a plan to use its ESSER III funds to, at a minimum, address students' academic, social, emotional, and mental health needs, as well as the opportunity gaps that existed before, and were exacerbated by, the COVID-19 pandemic.

Instructions

An LEA has the flexibility to include actions described in existing plans, including the LCAP and/or ELO Grant Plan, to the extent that the action(s) address the requirements of the ESSER III Expenditure Plan. When including action(s) from other plans, the LEA must describe how the action(s) included in the ESSER III Expenditure Plan supplement the work described in the plan being referenced. The LEA must specify the amount of ESSER III funds that it intends to use to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA. Descriptions of actions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA's local community.

Strategies for Continuous and Safe In-Person Learning

Provide the total amount of funds being used to implement actions related to Continuous and Safe In-Person Learning, then complete the table as follows:

- If the action(s) are included in another plan, identify the plan and provide the applicable goal and/or action number from the plan. If the action(s) are not included in another plan, write "N/A".
- Provide a short title for the action(s).
- Provide a description of the action(s) the LEA will implement using ESSER III funds for prevention and mitigation strategies that are, to the greatest extent practicable, in line with the most recent CDC guidance, in order to continuously and safely operate schools for in-person learning.
- Specify the amount of ESSER III funds the LEA plans to expend to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA.

Addressing the Impact of Lost Instructional Time

As a reminder, the LEA must use not less than 20 percent of its ESSER III funds to address the academic impact of lost instructional time. Provide the total amount of funds being used to implement actions related to addressing the impact of lost instructional time, then complete the table as follows:

- If the action(s) are included in another plan, identify the plan and provide the applicable goal and/or action number from the plan. If the action(s) are not included in another plan, write "N/A".
- Provide a short title for the action(s).

- Provide a description of the action(s) the LEA will implement using ESSER III funds to address the academic impact of lost instructional time through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs.
- Specify the amount of ESSER III funds the LEA plans to expend to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA.

Use of Any Remaining Funds

After completing the Strategies for Continuous and Safe In-Person Learning and the Addressing the Impact of Lost Instructional Time portions of the plan, the LEA may use any remaining ESSER III funds to implement additional actions to address students’ academic, social, emotional, and mental health needs, as well as to address opportunity gaps, consistent with the allowable uses identified above in the Fiscal Requirements section of the Instructions. LEAs choosing to use ESSER III funds in this manner must provide the total amount of funds being used to implement actions with any remaining ESSER III funds, then complete the table as follows:

- If the action(s) are included in another plan, identify the plan and provide the applicable goal and/or action number from the plan. If the action(s) are not included in another plan, write “N/A”.
- Provide a short title for the action(s).
- Provide a description of any additional action(s) the LEA will implement to address students’ academic, social, emotional, and mental health needs, as well as to address opportunity gaps, consistent with the allowable uses identified above in the Fiscal Requirements section of the Instructions. If an LEA has allocated its entire apportionment of ESSER III funds to strategies for continuous and safe in-person learning and/or to addressing the impact of lost instructional time, the LEA may indicate that it is not implementing additional actions.
- Specify the amount of ESSER III funds the LEA plans to expend to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA. If the LEA it is not implementing additional actions the LEA must indicate “\$0”.

Ensuring Interventions are Addressing Student Needs

The LEA is required to ensure its interventions will respond to the academic, social, emotional, and mental health needs of all students, and particularly those students most impacted by the COVID–19 pandemic, including students from low-income families, students of color, English learners, children with disabilities, students experiencing homelessness, children in foster care, and migratory students.

The LEA may group actions together based on how the LEA plans to monitor the actions’ progress. For example, if an LEA plans to monitor the progress of two actions in the same way and with the same frequency, the LEA may list both actions within the same row of the table. Each action included in the ESSER III Expenditure Plan must be addressed within the table, either individually or as part of a group of actions.

Complete the table as follows:

- Provide the action title(s) of the actions being measured.
- Provide a description of how the LEA will monitor progress of the action(s) to ensure that they are addressing the needs of students.
- Specify how frequently progress will be monitored (e.g. daily, weekly, monthly, every 6 weeks, etc.).

California Department of Education
June 2021

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: X

From: Katherine Wright, Superintendent

Item Number: 22

Type of item: (Action, Consent Action or Information Only): Action

SUBJECT:

Request to Approve the SFID #2 Projects List

BACKGROUND:

On February 15, 2022 the Board approved the Master Plan for the Measure J and K Facilities Bond Programs. RGM Kramer, Inc. and HKIT Architects reviewed the Master Plan and gathering information through meetings with School Site Principals, Superintendent Wright; Tammy Busch, Asst. Superintendent of Business Services; Ken Gaston, Director of MOT; parents; community members and many other stakeholder groups. At the March 8, 2022 Board Meeting RGM Kramer Inc. put together an update for both Measure J and Measure K Bond Programs and provided an initial projects list for consideration.

STATUS:

On March 29, 2023 the Facilities Steering Committee had a meeting to review the current projects and discuss the stakeholder feedback on potential projects at Delta High and Clarksburg Middle Schools in SFID #2. and recommend a second round of additional projects for SFID #2. Tonight the Committee shared rationale for each of the additional projects and provided an update on the information for Board review and approval of additional SFID #2 Bond projects they are recommending.

PRESENTER:

Katherine Wright, Superintendent and Tammy Busch, Asst. Superintendent of Business Services

OTHER PEOPLE WHO MIGHT BE PRESENT:

Staff

COST AND FUNDING SOURCES:

Not cost in recommending a project list

RECOMMENDATION:

That the Board reviews and approves the attached Bond Projects List for SFID #2

Time allocated: 2 minutes

River Delta Unified School District
Proposed Measure K Bond Projects
Presented on 4/11/2023

SITE	PROPOSED PROJECT
CLARKSBURG MIDDLE	STUDENT RESTROOMS
DELTA HIGH	STUDENT RESTROOMS (Bldg. A)

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: 4

From: Tammy Busch, Assist. Superintendent of Business Services

Item Number: 23

Type of item: (Action, Consent Action or Information Only): Action

SUBJECT:

Request to Approve the Rio Vista High School Gym and Locker Room Modernization Consultant Contracts with HKIT Architects and RGM Kramer, Inc., Project Program and Master Budget

BACKGROUND:

On February 15, 2022, the Board approved the Master Plan for the Measure J and K Facilities Bond Programs. Included in the Master Plan was modernization of the gymnasium at Rio Vista High School. On January 10, 2023, the Board approved a contract with HKIT Architects to develop a scope of work and project program for the project.

STATUS:

After engaging various stakeholders and performing an on-site survey of the existing conditions, HKIT has prepared the attached proposed program for the work. RGM Kramer has prepared a preliminary master budget and obtained proposals for architectural services from HKIT Architects and prepared a proposal for CM services.

PRESENTER:

Tammy Busch, Assist. Superintendent of Business Services and Katherine Wright, Superintendent

OTHER PEOPLE WHO MIGHT BE PRESENT:

Maria Denney and Ralph Caputo, RGM Kramer

COST AND FUNDING SOURCES:

Measure J not to exceed \$6,749,000.

RECOMMENDATION: Staff recommends:

1. The Board approve the attached preliminary program and scope of work.
2. The Board approve the attached preliminary master budget.
3. The Board approve the attached proposal from HKIT Architects in the amount of \$674,998.50.
4. The Board approve the attached proposal from RGM Kramer, Inc. in the amount of \$297,500.
5. The Superintendent be authorized to approve additional miscellaneous consulting services and expenses provided for in the budget in accordance with existing Board policy as may be required to complete the design and obtain approval from DSA.

Time allocated: 5 minutes

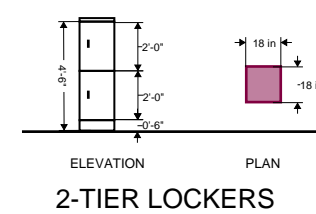
Rio Vista High School

Gym and Locker Room Modernization Proposed Scope of Work`

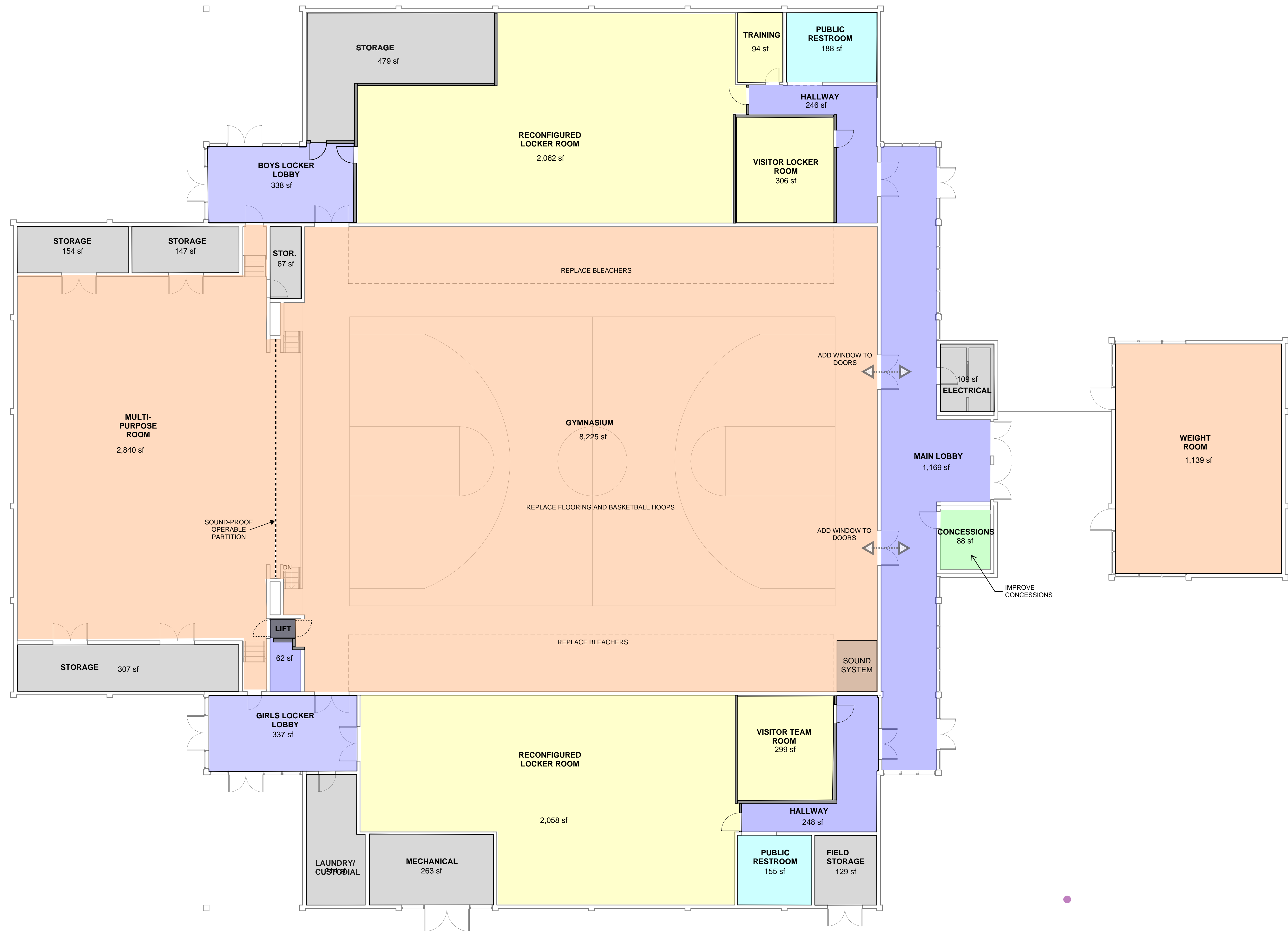
1. Interior and exterior painting throughout.
2. Replacement of the following
 - a) HVAC system
 - b) Windows
 - c) Lighting
 - d) Ceilings
 - e) Flooring
 - f) Telescoping bleachers
 - g) Awards display at lobby
 - h) Door hardware throughout
 - i) (2) double doors from lobby to gymnasium to include glass
3. Repair or replacement of the retractable basketball hoops
4. Gut and reconfiguration of the following
 - a) P.E. and athletic lockers including associated restrooms.
 - b) P.E. teacher's office, shower, and restroom
 - c) P.E. and athletic storage.
 - d) Public/shared restrooms
5. Inclusion of the following within the existing building
 - a) Stage lift to meet accessibility requirements.
 - b) Sound booth at corner of gymnasium.
 - c) Operable partition at the stage proscenium.
 - d) Visiting athletic rooms near lockers rooms
6. Removal of the following
 - a) Unused sports equipment on walls.
 - b) Showers at locker rooms (will maintain a minimum of 1)
7. Improvements to the following
 - a) Electrical
 - b) Plumbing
 - c) Storage throughout.
 - d) Concessions stand, possibly relocation or enlargement for improved function.
 - e) Weight room HVAC, including increased ventilation.
8. Limited site work associated with accessible path of travel up to the building may be needed.

- LOCKER ROOMS AND SUPPORT SPACE
- CONCESSIONS
- ATHLETIC SPACES
- CIRCULATION
- STORAGE/ SUPPORT SPACE
- PUBLIC RESTROOM

GLASS DOOR/WINDOW



Existing Athletics Lockers (2-Tier): 18" wide x 16" deep x 6'-0" tall (with 6" base)
 Existing PE lockers (4 Baskets + Single Tier): 13" deep x 9" wide x 4'-0" tall (with 6" base)



1 GYM FLOOR PLAN
 1/8" = 1'-0"

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MASTER BUDGET SUMMARY



District Name: River Delta USD
 Site Name: Rio Vista High School
 Description: Gymnasium Modernization
 RGMK Project #: 11003
 Buildings: 1
 Square Feet: 23,470 SF

3/29/2023

X Preliminary
 Pre Final
 Final

Preliminary

Description	Amount	Comments
A. SITE		
1 SITE ACQUISITION/APPRAISAL/TITLE	\$ -	
2 SURVEY	\$ 12,500	Allowance
3 SITE SUPPORT - BOND FEES	\$ -	
4 LEGAL FEES - Allowances	\$ 15,000	Allowance
5 OTHER (EIR/Negative Declaration)	\$ 5,000	Allowance
6 OTHER	\$ -	
SITE SUBTOTAL	\$ 32,500	
B. PLANS		
1 ARCHITECT'S FEE FOR PLANS	\$ 675,000	Per Proposal
PROJECT PROGRAMING	\$ 25,000	Per Contract
2 DSA FEES	\$ 45,800	Per DSA Scale
DSA HOURLY FEES ALLOWANCE	\$ -	
4 HEALTH DEPARTMENT	\$ -	
5 ENERGY ANALYSIS FEES	\$ -	
6 DEPARTMENT OF EDUCATION - PLAN CHECK FEE	\$ -	
7 PRELIMINARY TESTS		
A. SOILS	\$ 15,000	Allowance
B. OPSC & YRE CONSULTANTS	\$ 10,000	Allowance
C. BIDDING AND ADVERTISING	\$ 3,000	Allowance
D. ENGINEERING/CONSULTING	\$ -	
E. HAZARDOUS MATERIAL SURVEY/SPECS	\$ 10,000	Allowance
8 ADMINISTRATIVE COSTS	\$ -	
PLANS SUBTOTAL	\$ 783,800	
C. CONSTRUCTION		
1 A. UTILITY SERVICE FEES	\$ -	
B. UTILITY SERVICE IMPROVEMENTS	\$ -	
2 OFF-SITE DEVELOPMENT	\$ -	
3 SERVICE SITE DEVELOPMENT	\$ -	
4 GENERAL SITE DEVELOPMENT	\$ 500,000	
5 MODERNIZATION	\$ 4,000,000	
6 INTERIM HOUSING	\$ -	
7 NEW CONSTRUCTION	\$ -	
8 A. UNCONVENTIONAL ENERGY SOURCES	\$ -	
B. SPECIAL ACCESS COMPLIANCE	\$ -	
C. TECHNOLOGY ALLOWANCE	\$ -	
9 ENVIRONMENTAL ABATEMENT	\$ -	In modernization cost
10 AIR MONITOR CLEARANCE	\$ 25,000	Allowance
11 PROJECT MANAGEMENT	\$ 297,500	Per contract scale
12 OTHER (ITEMIZE)		
A. Labor Compliance	\$ -	
B. MOVING/STORAGE (District Expense)	\$ 25,000	Allowance
C. UNDERGROUND UTILITY SEARCH	\$ 5,000	Allowance
CONSTRUCTION SUBTOTAL	\$ 4,852,500	
D. TESTS (CONSTRUCTION LAB)	\$ 45,000	Allowance
E. INSPECTION (IOR)	\$ 135,200	Allowance
F. FURNITURE AND EQUIPMENT	\$ 225,000	Allowance
G. CONTINGENCIES	\$ 675,000	15% of Construction Cost
TOTAL ESTIMATED COSTS (ITEMS A THROUGH G)	\$ 6,749,000	

March 28, 2023

Kathy Wright
River Delta Unified School District
445 Montezuma Street
Rio Vista, CA 94571

Reference: River Delta Unified School District
Rio Vista High School Gym and Locker Room Modernization
HKIT Project #21040.02

Dear Kathy:

HKIT is pleased to provide you with this fee proposal for professional design services for the Rio Vista High School Gym and Locker Room Modernization project. Programming for this project was completed under a separate fee proposal approved January of 2023. The gymnasium building is a concrete structure, 23,470 sf built circa 1965. Please see below for scope description, services provided, proposed schedule and exclusions.

A. Scope Description

1. Replacement of the following
 - a) HVAC system
 - b) Windows
 - c) Lighting
 - d) Ceilings
 - e) Flooring
 - f) Telescoping bleachers, to be designed by manufacturer.
 - g) Awards display at lobby
 - h) Door hardware throughout
 - i) (2) double doors from lobby to gymnasium to include glass
2. Repair or replacement of the retractable basketball hoops
3. Gut and reconfiguration of the following
 - a) P.E. and athletic lockers including associated restrooms.
 - b) P.E. teacher's office, shower, and restroom
 - c) P.E. storage.
 - d) Public/shared restrooms
4. Inclusion of the following within the existing building
 - a) Stage lift to meet accessibility requirements.
 - b) Sound booth at corner of gymnasium to house sound equipment.
 - c) Operable partition at the stage proscenium.
 - d) Visiting athletic rooms near lockers rooms
5. Removal of the following
 - a) Unused sports equipment on walls.
 - b) Showers at locker rooms (will maintain a minimum of 1)
6. Interior and exterior painting throughout.
7. Improvements to the following
 - a) Electrical
 - b) Plumbing
 - c) Storage throughout.
 - d) Concessions stand, possibly relocation or enlargement for improved function.
 - e) Weight room HVAC, including increased ventilation.

8. Limited site work associated with an accessible path of travel up to the building may be needed.

B. Services Provided.

1. Design phase scope includes:
 1. Site visit to assess existing conditions.
 2. Cost estimate to determine the replacement value of the gymnasium building. This is required by DSA to determine if you are spending more than 50% of the replacement value, at which time you would have to include a seismic upgrade.
 3. Creation of schematic, design development and 100% construction documents
 4. Project cost estimates at design development and DSA submittal
 5. One (1) meeting with RDUSD to review progress drawings at each phase; for a total of three (3) meetings.
 6. One (1) presentation to the School Board.
 7. DSA submission, review, and approval
2. Bidding phase scope includes:
 8. One (1) Pre-bid conference on site
 9. Responses to technical bid requests for information (RFIs)
 10. Creation of addenda
3. Construction and closeout phase scope includes:
 11. Up to forty-four (44) (weekly) site visits and meetings as necessary to review on-site conditions during construction.
 12. Review of submittals, shop drawings
 13. Responses to RFIs
 14. Creation of supplemental instructions, as necessary.
 15. One (1) punch list walk and one (1) backcheck of the punch list
 16. Assist the District and RGMK in obtaining DSA certification.

HKIT will provide meeting minutes during the design phase, RGMK will provide meeting minutes during the construction phase.

C. Proposed Schedule

1. The project will begin in May 2023.
2. 6 weeks for Schematic Design
3. 8 weeks for Design Development
4. 10 weeks for Construction Documents
5. DSA review and approval is estimated to be approximately 4 months.
6. 2 months for Bid and Award
7. 6 months for construction and close out

D. The scope excludes the following items, please see attached consultant proposals for additional exclusions.

1. Interim housing
2. Landscaping
3. Seismic or structural analysis
4. Seismic upgrades
5. Fire Sprinklers
6. Site topographical or utility surveys
7. The addition of fire hydrants

8. C3 stormwater treatment
9. Renderings
10. Improvements to utility services, e.g., electrical upgrades, water pressure improvements
11. Replacement of the fire alarm control panel
12. Although we incorporate many Design for Leadership in Energy and Environmental Design (LEED) or Collaboration for High Performance Schools (CHPS) features, this proposal does not include certification in either of those programs.

COMPENSATION

We propose working on a Lump Sum Basis of six hundred seventy-four thousand nine hundred ninety-eight dollars and 50/100 (\$674,998.50) as noted below. Our consultants' proposals are attached.

Architectural Services \$ 375,375.00
(2,145 hrs. @ average billing rate of \$175)

Consultant Team

Structural Engineering (\$60,000 x 1.1)	\$ 66,000.00
Mechanical and Plumbing Engineering (\$87,285 x 1.1)	\$ 96,013.50
Electrical Engineering (\$84,000 x 1.1)	\$ 92,400.00
Civil Engineering (\$12,600 x 1.1)	\$ 13,860.00
Cost Estimator (\$28,500 x 1.1)	\$ 31,350.00
Subtotal:	\$299,623.50

Grand Total: **\$674,998.50**

We are very excited about the opportunity to work on this important bond project.

Reimbursable expenses will be billed at the cost to HKIT. If these terms are agreeable, please issue a contract for our services.

HKIT ARCHITECTS



Jeff Evans, AIA, LEED AP BD+C
Principal



Melissa Regan-Byers, AIA, LEED AP
Senior Project Manager

March 22, 2023

Melissa Regan-Byers
HKIT Architects
538 Ninth Street Suite 240
Oakland California 94607

**RE: RDUSD Rio Vista High School Gym and Locker Room Modernization
Structural Engineering Professional Services Proposal**

Melissa,

We are pleased to present our proposal for engineering services for the above-mentioned project located at 410 South 4th Street in Rio Vista, California. This proposal is between ZFA Structural Engineers (Consultant) and HKIT Architects (Client) and provides structural engineering services from Schematic Design through the completion of Construction Administration and Project Closeout. Our proposed project scope is based on the scope and concept drawings sent via email on March 13, 2023.

PROJECT DESCRIPTION

The project consists of a modernization of the existing 20,000 square-foot gymnasium. The existing Gymnasium (or "Unit C") is a single-story building functioning as a gym, multi-purpose room, locker rooms, concession, and storage. The existing framing consists of glulam roof beams with wood purlins and wood sub-purlins. The roof framing is supported by reinforced concrete tilt-up panels which function as bearing shear walls.

Foundations consist of shallow reinforced concrete spread footings with a slab-on-grade and a wood-framed raised floor over the slab-on-grade at the multi-purpose room. DSA-approved as-built drawings from 1965 (DSA #01-25577) were provided via email.

The scope of the project involves a variety of non-structural modernization elements, listed below. Not all scope items will require structural consultation; items included in the structural scope are described in the Scope and Approach section. Overall, the intent of the changes will require localized gravity upgrades to roof framing or foundations but do not include any changes that will result in seismic analysis or seismic upgrades. An anticipated construction budget was not provided.

Overall scope:

1. Interior and exterior painting throughout.
2. Replacement of the following: HVAC system, roofing, windows, lighting, ceilings, flooring telescoping bleachers, awards display at lobby, door hardware throughout, two double doors from lobby to gymnasium.
3. Repair or replacement of the retractable basketball hoops.

4. Gut and reconfiguration of the following: P.E. and athletic lockers including associated restrooms; P.E. teacher’s office, shower, and restroom; P.E. and athletic storage; public/shared restrooms.
5. Inclusion of the following within the existing building: stage lift to meet accessibility requirements, sound booth at corner of gymnasium, operable partition at the stage proscenium, visiting athletic rooms near lockers rooms.
6. Removal of the following: unused sports equipment on walls, all but one of the showers at locker rooms.
7. Improvements to the following: electrical, plumbing, storage, concessions stand, weight room HVAC.
8. Limited site work associated with accessible path of travel up to the building.

SCOPE AND APPROACH

Our overarching approach is to provide full-service engineering and to focus on strong collaboration and coordination with all team members. In consideration of the full project scope listed above, the following lists the items that are included in the structural scope of services for this project.

1. Room modifications will be largely nonstructural and involve new partitions, new ceilings, possible new mechanical units and ducting, and slab trenching for new plumbing. Structural drawings and calculations will be provided as required for non-bearing partitions, hard-lid ceilings (HKIT will detail suspended ceilings), mechanical units (see item 8 below), and slab trenching/new curbs.
2. Structural support and bracing of new operable partition wall between gym and multi-purpose room. Local strengthening of existing roof framing or addition of new reinforced concrete pad footings may be required and will be provided accordingly.
3. Structural support of telescoping bleachers to existing concrete tilt-up walls, including possible localized out-of-plane wall strengthening and foundation augmentation to support new weight and seismic loading, if required.
4. Structural support of retractable basketball hoops, if required. If the hoops are to be replaced, local strengthening of existing roof framing members may be required.
5. Verification of existing roof framing for re-roofing. Assumes that roof framing does not need to be upgraded and that new roofing does not impact lateral force-resisting system.
6. Anchorage of the new wheelchair lift including new concrete pad, as required. Design and detailing of the lift supports is not included and assumed to be provided by the manufacturer.
7. New localized gravity support and bracing will be provided at new mechanical units per the table below.

Unit Type	ZFA Provide Calcs	Calcs Not Req'd	ZFA Provide Details	Mech Eng Provide Details
Floor or roof-mounted units over 400#	X		X	
Wall or ceiling-mounted units over 20#	X		X	
Floor or roof-mounted units under 400#		X		X
Wall or ceiling-mounted units under 20#		X		X
Supports and bracing for ducting, pipes, conduit less than 5plf		X		X

8. Seismic upgrades to the building and an EDCR process will not be required.
 - a. No new sprinklers will be added.
 - b. Added weight to the building will not trigger seismic upgrades.
 - c. Alterations to framing will not trigger seismic upgrades.

- d. Project cost will not exceed 50% replacement cost threshold per DSA IR EB-4.
9. We assume no modifications to the existing concrete tilt-up walls will be required. Structural analysis of the existing walls to justify any modifications will require additional services.

Specific deliverables for each phase of design are noted below:

Schematic Design (SD)

1. Attend meetings with stakeholders.
2. Prepare Schematic Design Drawings for 100% milestone.
3. If required, meet with the cost estimator to discuss the scope of work and review the estimate once it is completed.

Design Development (DD)

1. Attend meetings with stakeholders to coordinate design work.
2. Develop floor plans to coordinate with significant architectural and MEP design elements.
3. Prepare Design Development Drawings for 100% milestone.
4. Provide an outline specification with 100% DD drawings.
5. If required, meet with the cost estimator to discuss the scope of work and review the estimate once it is completed.

Construction Documents (CD)

1. Attend meetings with stakeholders to coordinate design work.
2. Prepare refined drawings with fully developed framing plans and details that include coordination with architecture, mechanical, and electrical designs.
3. Prepare Construction Document drawings for 50%, 95%, and 100% milestones.
4. Prepare finalized specifications (book specs) that are coordinated with the design.
5. Provide structural calculations for permit submittal.

DSA Permitting

1. Review and respond to DSA Sacramento plan review comments. One round included.
2. Attend one full-day in-person backcheck meeting at DSA Sacramento office to attain DSA approval.

Bidding and Negotiation

1. Review estimates and bids and provide observations on budget and relative costs.
2. Prepare responses to questions from prospective bidders, as well as clarifications for Addenda to the Bidding Documents.
3. Provide basic recommendations for value engineering and cost reconciliation ideas as required. Redesign for value engineering is not included.

Construction Administration (CA)

1. Attend meetings and site visits as deemed required by the architect, but at a minimum to meet the code-required construction observation requirements. Two site visits included.
2. Review submittals that pertain to the structural scope. For large packages of shop drawings (we assume not concurrent), we will endeavor to turn around reviews in one week and commit to no more than two weeks. We will review each submittal no more than two times. If additional submittal reviews are required thereafter, there will be an additional service request.
3. Respond to Requests for Information (RFIs), normally within three working days.
4. Review and comment on change orders.

Project Closeout

1. Work through change orders and related discussions.
2. Provide final closeout letter when the construction is in accordance with the design intent.

PROJECT SCHEDULE

A draft schedule was provided by the client, which is outlined below (noted to be subject to change). ZFA is able to meet the schedule shown for all phases.

Submittal	Submittal Date or Duration
NTP	April/May 2023
100% SD	4 weeks
100% DD	6 weeks
95% CD (DSA Submittal)	8 weeks
DSA Permitting	TBD
CA	8-10 months, starting Summer 2024

PROJECT FEE

Our fixed fees for the above services are itemized per phase in the table below.

Fee Breakdown Table

Phase	Fee
Schematic Design	\$6,000
Design Development	\$12,000
Construction Documents	\$18,000
Plan Check Process	\$10,000
Construction Administration / Project Closeout	\$14,000
Total	\$60,000

EXCLUSIONS

This agreement does not include:

- Major changes in the scope or design of the project as initiated by the owner or architect past the DD phase.
- More than one increment or one permit submittal.
- Deep foundations.
- Design/anchorage of storage racks per ASCE 7 Chapter 15.5.3. (All storage racks will be nonstructural and will not require dedicated anchorage design. ZFA can provide input on anchorage via markups to architectural drawings.)
- Seismic evaluation, seismic analysis, or seismic upgrades.
- Site work, retaining walls, fences, trellises, and awnings.
- Shared BIM models.

TERMS AND CONDITIONS

This agreement includes the Terms and Conditions attached in Attachment A: Terms and Conditions.

PROJECT AUTHORIZATION

We appreciate the opportunity to work with you on this project. We have attempted to anticipate the services required to successfully complete this project. If our fee is not in accordance with what you anticipated, please contact me. Should you find this proposal acceptable, please return a signed copy of the attached Terms and Conditions document (Attachment A), along with this letter.

Thank you for providing us the opportunity to be considered to join your team.

Offered by:
ZFA STRUCTURAL ENGINEERS



Lindsey Broderick, PE
Senior Engineer



Angie Sommer, SE
Principal
March 22, 2023

Accepted by:
HKIT ARCHITECTS

Signature: _____

Name: _____

Date: _____

***Please sign the Terms & Conditions page**

**ATTACHMENT A:
ZFA STRUCTURAL ENGINEERS TERMS AND CONDITIONS**

1. **BILLINGS/PAYMENTS**

Invoices will be submitted monthly for labor charges and reimbursable expenses and are due when rendered. Invoices shall be considered PAST DUE if not paid within 30 days after the invoice date and ZFA Structural Engineers may without waiving any claim or right against Client, and without liability whatsoever to the Client, terminate the performance of the service. In addition, a service charge of 1.5 percent per month on the past due principal balance may be charged. In the event any portion or all of an account remains unpaid 90 days after billing, the Client will be liable for any costs of collection if necessary, including reasonable attorney's fees plus court and related costs. All late payments will be applied first to interest, then to attorneys' fees and costs, and lastly to principal. Visa and Mastercard payments are accepted and will be charged a convenience fee of 2.0% of the total invoice amount.

2. **REIMBURSABLE EXPENSES**

Expenses other than labor charges that are directly attributed to our professional services are invoiced at our cost plus 10 percent. Reimbursable expenses typically include: 1) extra prints and reproductions, 2) special delivery (e.g. overnight) costs, 3) sub-consultants hired for the project by ZFA Structural Engineers with Client's authorization and 4) any and all work, fees, expenses and costs that are not specifically listed and identified in the Agreement, Description, and Scope of Services.

3. **SUSPENSION OF ENGINEERING SERVICES**

If the Client fails to make payments when due or otherwise is in breach of *this Agreement or any other Agreements* Client has made with ZFA Structural Engineers, ZFA may suspend performance of *all* services entailed by these agreements upon five (5) calendar days' notice to the Client. In such instances, ZFA Structural Engineers shall have no liability whatsoever to the Client for any costs or damages as a result of such suspension caused by any breach of the Agreement(s) by the Client. In such instances, ZFA Structural Engineers shall also have the right, at its sole discretion, to apply any payment(s) under any one Agreement, to the balance owed under any of the Agreements between parties. Notwithstanding any of the foregoing obligations of the Client under any Agreement(s) with ZFA Structural Engineers, remain separate and independent obligations of the Client, and nothing herein shall be construed to invalidate any portion of any of the respective Agreement(s).

4. **INDEMNIFICATION**

To the fullest extent permitted by law, the undersigned Client shall indemnify and hold ZFA harmless from any and all actions, causes of action, damages, claims, costs, demands and expenses including attorneys' fees, that result from injuries to and/or deaths to any and all persons, including but not limited to, ZFA and its employees, arising out of or connected in any manner with the performance or purported performance of the construction work specified or referenced in this Agreement; and for any and all destruction, including loss of use of any property, arising out of or in connection with the work specified or referenced in this Agreement, except when such actions, causes of actions, damages, claims, costs, demand, and expenses including attorneys' fees are due to the sole active negligence of ZFA.

5. **STATUTE OF LIMITATIONS**

As to acts or failures to act occurring prior to the relevant date of Substantial Completion, any applicable statute of limitations shall commence to run and any alleged cause of action shall be deemed to have accrued in any and all events not later than such date of Substantial Completion.

6. **TERMINATION**

This agreement may be terminated by either party within five (5) days of written notice to the other in the event of a substantial failure of performance by the other party through no fault of the terminating party. If this agreement is terminated, ZFA Structural Engineers shall be paid for services performed through the termination notice date, including reimbursable expenses due.

7. **EXPIRATION**

This Proposal and Agreement will expire automatically within 90 days from the date this document is issued and signed by ZFA, unless accepted and signed by Client within 90 days thereof, without modification.

8. **ACCESS TO SITE**

Unless otherwise stated, ZFA Structural Engineers will have access to the site for activities necessary for the performance of the services.

9. **HIDDEN CONDITIONS**

If ZFA Structural Engineers has reason to believe that such a condition may exist, the Client shall authorize and pay for all costs associated with the investigation of such a condition and, if necessary, all costs necessary to correct said condition. If 1) the Client fails to authorize such investigation or correction after due notification, or 2) ZFA Structural Engineers has no reason to believe that such a condition exists, the Client is responsible for all risks associated with this condition, and ZFA Structural Engineers shall not be responsible for the existing condition or any resulting damage to persons or property.

10. CONSTRUCTION MEANS & METHODS

ZFA Structural Engineers shall neither have control over or charge of, nor be responsible for, the construction means, methods, techniques, sequences or procedures, or for safety precautions and programs in connection with Work, since these are solely the Contractor's rights and responsibilities under the Contract Documents.

11. OTHER PROVISIONS

ZFA Structural Engineers will prepare drawings and specifications in a timely manner, but ZFA Structural Engineers is not responsible for delays occasioned by factors beyond its control, nor by factors which could not reasonably have been foreseen at the time this agreement was executed. Unless a specific deadline or schedule is agreed to under the Description and Scope of Services, then all work under this Agreement shall be performed in a reasonable time as determined by ZFA Structural Engineers. If Client suspend(s) and restart(s) the work or project, ZFA will be entitled to bill Client for any remobilization and extra costs as agreed upon with client.

One or more waivers by either or both parties of any provision, part of any provision, term condition, or covenant of this agreement shall not be construed as a waiver by either party of any other provision, part of any other provision, term, condition or covenant of this agreement.

Any opinion of construction cost offered by ZFA Structural Engineers represents the judgment of a design professional and is supplied for your general guidance, but ZFA Structural Engineers does not guarantee the accuracy of its opinion as compared to actual contractor bids or actual cost to the owner.

12. OWNERSHIP OF DOCUMENTS, MODELS, AND ELECTRONIC FILES

All computer analysis and building information models (BIM), drawings, plans, calculations, and specifications are instruments of service and shall remain the property of ZFA Structural Engineers, whether the project for which they are made is executed or not. They are not to be used on other projects or extensions to this project except by agreement in writing and with appropriate compensation to ZFA Structural Engineers.

BIM model, CADD files, PDF documents, Digital Images, Scans, data, etc in any form of electronic media shall herein be referred to as "Electronic Files." Electronic files shall not be considered to be Contract or Construction Documents. Electronic Files do not in any way supersede or supplement the information included in the plans and specifications. Use of Electronic Files is not mandatory. Unless specifically noted in this agreement, an approved recipient, having the capability, may use the file as an added resource for conceptual understanding only. Transfer of Electronic Files is subject to all provisions of ZFA's Indemnification Agreement for Computer-Based Information.

13. VENUE

This agreement shall be interpreted and enforced in accordance with the laws of the State of California. The venue of any action brought to interpret or enforce any of the terms of this agreement or otherwise adjudicate the rights or liabilities of the parties hereto shall be laid in County of work.

14. DISPUTE RESOLUTION

At the discretion of ZFA Structural Engineers, all claims, counterclaims, disputes or other matters in question between the parties hereto arising out of or in relation to this Agreement or the breach thereof will be presented to non-binding mediation, subject to the parties agreeing to a mediator(s).

15. ENTIRE AGREEMENT

This Agreement is solely for the benefit of the signatories hereto and represents the entire and integrated agreement between the parties, and unless specifically referenced herein, supersedes all prior negotiations, representations or proposals, either written or oral. If any term of this Agreement is held by a court of competent jurisdiction to be void or unenforceable, the remainder of the Agreement's terms shall remain in full force and effect and shall not be affected thereby. This Agreement or any part thereof shall not be assigned or transferred by Client, without the prior consent of ZFA Structural Engineers.

16. CONTINGENT GUARANTEE

The representative of Client, who executes this Agreement, hereby represents and guarantees that Client is financially solvent and an ongoing business concern, and has the necessary resources to fulfill all obligations, including all financial obligations, of this Agreement. In the event that Client is unable to fulfill any of the obligations under this Agreement, within the timeframe called for in the Agreement or on demand, then said representative shall, on demand, be deemed personally liable to ZFA Structural Engineers, for any and all such obligations. In addition to the foregoing, during the existence of this Agreement, this contingent guarantee shall be binding on the following: as to a corporate Client, on all officers and shareholders; as to a limited liability company Client, on all members; as to any partnership Client, on all partners.

If Client or its representatives object to any of the foregoing, then Client must present to ZFA Structural Engineers at the time of execution of this Agreement, in writing, evidence of financial credit worthiness. Such evidence shall include, but not be limited to: current Dun & Bradstreet Report, current annual and quarterly Financial Statements, a current Credit Line Statement, current list of ongoing construction projects, and the last three banking statements for Client.

17. **PROJECT INFORMATION**

Upon execution of this Agreement by Client, Client will provide ZFA Structural Engineers, the physical address and legal description of the project property, and will identify by name, address and telephone number, the owner, architect, construction lender and/or surety for the project, including the reference number(s) for any loan and/or surety bond.

18. **BILLING RATES**

Executive Principal	\$320.00 per hour	Engineer	\$140.00 per hour
Principal	\$250.00 per hour	Designer	\$125.00 per hour
Associate Principal	\$200.00 per hour	Project BIM Manager	\$140.00 per hour
Senior Associate	\$190.00 per hour	Senior BIM Tech	\$130.00 per hour
Associate.....	\$180.00 per hour	BIM Technician	\$110.00 per hour
Senior Engineer.....	\$160.00 per hour	Engineering Support	\$75.00 per hour

19. **LIMIT OF LIABILITY**

Neither ZFA Structural Engineers, their sub consultants, nor their agents or employees shall be jointly, severally, or individually liable to the Client in excess of ten times the compensation to be paid pursuant to this Agreement or fifty thousand dollars (\$50,000), whichever is greater, by reason of any act or omission, sounding in tort or contract, including breach of contract, breach of warranty, or negligence.

Offered by: ZFA STRUCTURAL ENGINEERS



Angie Sommer
Principal
March 22, 2023

Accepted by:

Signature: _____

Print Name: _____

Date: _____



PROJECT NAME: RIO VISTA HS GYM & LOCKER ROOM MODERNIZATION
OWNER: River Delta Unified School District

PROPOSAL FOR: HKIT ARCHITECTS
PREPARED BY: Ryan Celaya

PROJECT #: 23-0171

Date: March 21, 2023

Melissa Regan-Byers
HKIT Architects
538 Ninth Street, Suite 240
Oakland, CA 94607

PROJECT: Rio Vista HS Gym & Locker Room Modernization

SUBJECT: Proposal for Mechanical, Plumbing and Fire Sprinkler Engineering
Services
Proposal Number OP 23-0171

Dear Melissa,

We are pleased to offer this fee proposal for engineering services for the subject Project.

A. Project Description: The project is located at Rio Vista High School in Rio Vista, CA. The project will include major remodel of the Gym/Locker building (approximately 21,200 SF) and the Weight Room building (approximately 1,140 SF). The HVAC and plumbing systems will be replaced completely, with possible reuse of existing underground sanitary sewer mains depending on the final locker room layout. The existing building has fire sprinklers above the MP stage only, and it is assumed that it will not be required to add sprinklers to the rest of the building. Fire sprinkler heads will be replaced in the same locations or slightly shifted as required, but it is assumed that no additional sprinkler heads will be required and no hydraulic calculations necessary.

1. Schedule / Duration: Below is a summary of the design and construction schedule (or durations) per the data provided, used in part, to develop our engineering and design fees:

Design Phase:	18 weeks (April 2023 – September 2023)
Construction Phase:	8-10 months (starting summer 2024)

- a. Should there be any deviation from the durations for design and construction milestones depicted in the RFP, our design fees are subject to change.
2. Mechanical System Concepts: Our team will work with the team and explore a variety of system concepts, but for purposes of this fee proposal, our basic services fee assumes the following or something similar:
 - a. HVAC
 - 1) Complete replacement of the HVAC systems at the Gym/Locker building. The existing building is served by a gas-fired boiler and that supplies heating hot water to unit ventilators at each space and radiant floor heating at the locker rooms. We will review various system options with the District, but at this point

assume we'll replace the boiler/pumps in-kind and provide similar unit ventilators with increased outside air ventilation. An air-cooled chiller and pumps will be added to distribute chilled water throughout the building to the unit ventilators. New exhaust fans will be provided to serve the relocated restrooms/locker rooms.

- 2) The existing Weight Room building is served by a rooftop packaged heat pump, which will be replaced in-kind.

b. Plumbing

- 1) Removal of the majority of the existing plumbing systems, and new plumbing piping for the relocated restrooms/locker rooms.
- 2) Connections to existing utilities where available and if in good condition.
- 3) New plumbing fixtures.
- 4) Replacement of domestic hot water system and point-of-use water heating as required.

B. Assumptions:

1. General:

- a. Scope of work will be documented in no more than one phase of construction.
- b. Project delivery method is Design-Bid-Build.

2. Renovation/Expansion of Existing Buildings:

- a. The plumbing systems and equipment including main vertical and horizontal piping is Code compliant and is of adequate capacity and type to serve the proposed remodel without modification.
- b. Adequate record drawings are available and that our field work will consist of verification of the record drawings. We also assume that we will be provided access to all requested areas including above ceilings, and if necessary, in walls.

C. Scope of Services:

1. The scope of basic services shall include heating, ventilating and air conditioning design and plumbing design.
2. Schematic Phase: Perform initial load calculations and determine space requirements for equipment. Estimate initial building service requirements and coordinate with utility companies for potential points of connection to site services. Review the site and pertinent existing documentation available.
 - a. Deliverables:

- 1) Narrative describing system and equipment and estimated capacities, if required, i.e. Basis of Design.
 - 2) Mechanical and plumbing drawings showing main equipment and basic distribution only in locations necessary for coordination.
 - 3) Outline specifications, if required.
3. Design Development Phase: Prepare diagrammatic plans and specifications including heating, ventilating and air conditioning systems and building plumbing systems.
- a. Deliverables:
 - 1) Drawings showing
 - (1) Equipment schedules with basic information for coordination purposes.
 - (2) Main equipment and main distribution components.
 - (3) Ceiling and air distribution device preliminary locations.
 - (4) Developed enlarged plans for mechanical, plumbing, and typical rooms.
 - (5) Preliminary details.
 - (6) Identify plumbing fixtures and provide preliminary fixture schedules.
 - (7) Provide plumbing fixture cut sheets, if required.
 - (8) Review cost estimate prepared by others.
 - b. Specifications:
 - 1) Preliminary 3-part book specification.
 - c. Narrative / Basis of Design: Update to reflect Design Development , if required.
4. Construction Documents Phase: Prepare construction drawings and technical specifications including heating, ventilating and air conditioning systems and building plumbing systems.
- a. Deliverables:
 - 1) Final Drawings for building permit and bidding.
 - 2) Final 3-part book specifications for building permit and bidding.
 - 3) Final mechanical and plumbing systems prescriptive mechanical Title 24 calculations and forms.
 - 4) Provide final narrative / Basis of Design with equipment cutsheets, if required.
 - 5) Review cost estimate prepared by others.
 - 6) Respond to and incorporate all review comments.

5. Bidding/Contract Award Phase: Prepare mechanical, plumbing addenda and clarification documents, interpret mechanical, plumbing Drawings and Specifications where required to clarify the intent of construction documents. Respond to bid RFIs.
 - a. This proposal was developed assuming that this phase would occur after AHJ approval and does not include rework, addendums and similar that occur due to out of sequence bidding/contract award phase.
6. Construction Phase: Review shop drawings and submittal data for general compliance with Capital's contract documents, respond to RFI's, prepare change order documents when required to meet existing Project conditions. Perform site visits during the course of construction, number as described in other paragraphs.
 - a. The fee included an initial review of a submittal for each specification and one back-check. This includes substitution requests, test and balance reports, chlorination reports, etc. Additional reviews due to contractor changing mind on product provided are not included in the fee. Any additional reviews will be considered additional services.
7. Close-out Services Included: Review of record mechanical, plumbing drawings produced by the Project subcontractor and cursory review of project operation and maintenance manuals for applicable systems.
8. Seismic Anchorage and Restraint Systems: Pre-approved restraint systems are assumed as the predominance of the piping, conduits and ductwork support systems. Any deviations from the pre-approved systems or specialty restraints and anchors for equipment or piping or conduits will require structural calculations and associated documentation. Capital will not assume the responsibility for the calculations but will provide the Drawing documentation based on mark-ups provided by the Project Structural Engineer.
9. Seismic Anchorage and Restraint Systems: Capital will not assume the responsibility for seismic restraint and gravity support systems and assumes such systems will be engineered, designed, and documented by others.
10. Equipment Attachment: Capital will not assume the responsibility for the equipment attachment calculations but will coordinate and provide the Drawing documentation based on mark-ups provided by the Project Structural Engineer.
11. Title 24, Part 6, California Energy Code Commissioning Requirements:
 - a. T-24 commissioning is not required for alterations and renovation projects.

D. Clarifications:

1. We have provided for the following services in our fee proposal:
 - a. [2] days of field investigation during the design phase.

- b. [1] virtual meeting(s) during the Schematic Design phase.
 - c. [2] virtual meeting(s) during the Design Development phase.
 - d. [3] virtual meeting(s) during the Construction phase.
 - e. The following field visits during construction are included in the proposal:
 - 1) Utility rough-in,
 - 2) Final verified report observation,
 - 3) One additional as needed.
2. BIM (Building Information Modeling):
- a. Capital assumes that no dedicated BIM (3D) coordination/clash detection meetings will be required. BIM coordination/clash detection will be addressed at regularly scheduled Team meeting. It is assumed that only major components within ceiling space will be coordinated (duct mains, gravity piping, pressure piping and conduits over 2").
 - 1) Sub-contractors will be responsible for providing the construction and fabrication model, inclusive of modeling final construction locations and sizes of all ductwork, hydronic and plumbing piping, new equipment, air distribution, plumbing fixtures, , low voltage cabling, conduits, feeders, hangers, supports, and seismic.
 - b. Level of Development (LOD) is the degree to which the element's geometry and attached information has been thought through – the degree to which project team members may rely on the information when using the model: Our design will be provided in LOD 300.
3. Record Drawings: Capital will update the permit drawings with the Contractor's redline markups of as-built conditions and issue record drawings. RFI, ASI, CCD references pasted onto contract documents by the Contractor, or provided as reference, does not suffice as record of the as-built conditions. Contractor shall document the as-built conditions using redlined markups of the contract documents.

E. Extra Services: The following services are not included in this proposal. The Engineer shall be compensated for providing these services when the Architect requests such services.

- 1. Design services to provide alternate bid items, and descriptions of phased construction except as identified above.
- 2. Life cycle cost analyses, owning or operating cost studies and energy effectiveness studies.
- 3. Mechanical design services related to landscape architectural fountains, water features or water displays, landscape sprinklers, site drainage, site utilities, or special piping systems not specifically noted in proposal.

4. Work outside the line five feet from the building unless noted otherwise.
5. Preparation of cost estimates.
6. BIM LOD to provide a greater level of detail or different than described in the BIM LOD paragraph above.
7. California Energy Code analysis or compliance documentation of Architectural or Lighting systems.
8. Partnering sessions, value engineering sessions or review of Contractor or Construction Manager proposed cost cutting recommendations.
9. Work involved in securing utility company rebates.
10. Additional time over and above the normal and customary to clarify, negotiate, or otherwise respond to unreasonable or inaccurate interpretations of the code by the code officials including circumstances where we become "caught in the middle" between code interpretations of office reviewers and field reviewers.
11. Non-Title 24 commissioning of building systems, services related to the development of commissioning plans and services related to support third party commissioning of the building, other than as described above.
12. Title-24 required Division 01 specifications, functional testing, development of the systems manual, operational training, and the commissioning report.
13. Design services related to LEED certification or other sustainability (WELL, Green Guide for Health Care, etc.) of building, studies necessary to determine feasibility of certification and the preparation or coordination of the documentation necessary for certification.
14. Changes to Basis of Design if the Owners Project Requirements are changed following completion of the Schematic Design phase or significant changes in physical configuration after Design Development, significant changes in Revit project setup such as but not limited to, change in coordinates, changes in or additional phasing.
15. Redesign required due to a construction cost guarantee by the prime design professional or for other reasons that are not the responsibility of the Consulting Engineer is not included.
16. Prolonged construction administration: We have based our proposal upon the schedule noted earlier. Prolonged support services for construction if initial construction time schedule is exceeded by more than 15% through no fault of the Consulting Engineer would result in a request of additional funding.
17. Unless known during the proposal phase and specifically included in Paragraph A, all effort related to the preparation of bid set design documents prior to AHJ Approval, and the identification (i.e. via clouds & deltas) of subsequent design changes that may have occurred between the Pre-AHJ Approved bid set and the final AHJ Approved set.

18. Review of submittals beyond described above.
19. Engineering work caused from construction that is installed differently from the permitted drawings if work could be installed as shown and permitted.
20. Engineering rework resulting from other trades not coordinating or installing work different from approved coordination drawings.

F. Materials and Services Furnished by Others:

1. Prior to the start of design Capital shall be furnished with a copy of the Owner’s Project Requirements (OPR) or detailed Program if it exists. Base sheets of architectural floor plans and site plan with drawing files in AutoCAD or Revit compatible format.
2. All reproduction, including drawings, specifications and reports.
3. Division 01 and technical Sections commissioning specifications, Commissioning Plan, functional performance testing, preparation of Systems Manual, systems operations training, and Commissioning Report, for T-24 Commissioning.
4. Seismic restraint and gravity support systems design.

G. Compensation:

1. Basic Services: Compensation for Basic Services outlined under Paragraph B above shall be as follows:

	Mechanical & Plumbing	Fire Sprinkler	Subtotals
<i>Schematic Phase</i>	\$8,390.00	\$340.00	\$8,730.00
<i>Design Development Phase</i>	\$16,780.00	\$675.00	\$17,455.00
<i>Construction Documents Phase</i>	\$33,560.00	\$1,345.00	\$34,905.00
<i>Agency Review / Approval</i>	\$4,200.00	\$170.00	\$4,370.00
<i>Construction Administration Phase</i>	\$16,780.00	\$675.00	\$17,455.00
<i>Closeout Phase</i>	\$4,200.00	\$170.00	\$4,370.00
		Total	\$87,285.00

- a. The fee provided is valid for 180 days from the date of the proposal. If the Project begins after this time Capital may request an adjustment to the fee to reflect the extended start date.

2. Extra Services:
 - a. Compensation for authorized Extra Services as defined above shall be hourly at the rates indicated in the attached rate schedule.
3. Reimbursable Expenses:
 - a. We propose to invoice for reimbursable expenses including travel, mileage, rental car, tolls, lodging, per diem, and plotting based on our cost plus a 10% mark-up. Printing for distribution is not included in this reimbursable expense. We anticipate that deliverables will be in PDF format or the team will have a common reproduction agency, where documents for major distribution will be sent, and we will be reimbursed directly by the client or the architect.

H. Insurance Coverage:

1. Professional Liability: \$1,000,000 per claim

Please call should you have any questions.

Thank you for the opportunity to offer our services.

Gratefully Yours,

A handwritten signature in blue ink, appearing to read 'R. Celaya'.

Ryan Celaya, M.E., Sr. Associate

CAPITAL ENGINEERING CONSULTANTS, INC.

TERMS AND CONDITIONS:

We understand the Terms and Conditions will be based on your standard contract as modified per the Prime Agreement. Since the Prime Agreement has not yet been provided, Capital reserves the right to request additional fees to align the scope of work within this fee proposal with the final contract requirements.

The following Terms and Conditions will govern all services performed on behalf of Client and are hereby incorporated into the Engineering Fee Proposal.

1. **Additional Services.** Any services not explicitly described as being performed by Capital or its subconsultants are excluded. If agreed to in writing by Client and Capital, Capital will provide additional services. Client will pay Capital for such additional services in accordance with Capital's current fee schedule or as otherwise agreed by Client and Capital in writing. These Terms and Conditions will apply to all additional services provided by Capital. In the case of additional services added to the Engineering Fee Proposal, Capital's liability shall be limited to the extent of the additional fee for the specific additional services added.
2. **Professional Standards.** Subject to all conditions set forth herein, Capital will only be liable for breaching its obligation to perform its services to the level of competency maintained by other practicing engineering professionals in the same or similar community performing the same services at the same time as they were performed by Capital. Capital makes no warranties, either express or implied. Capital does not guarantee the completion or quality of performance of contracts by the construction contractor or subcontractors, or other third parties, nor accepts responsibility for their acts, omissions or any safety precautions.
3. **Independent Contractor.** The relationship of Capital to Client shall at all times be that of an independent Contractor. Capital shall not be liable for the acts of Client or its agents in performing Work.
4. **Document Ownership.** Capital holds copyright for all drawings, calculations, and other original documents produced by Capital and such documents shall be the property of Capital, except when otherwise provided by law, governmental requirement, or by prior agreement, these documents become public property or the property of the Client. A limited license is granted to use the documents for the specific purposes and project covered by the Agreement. Reproduction of these documents either in hard copy or soft copy (including posting on the web) is prohibited without copyright permission. No right to create modifications or derivatives of Capital documents is granted pursuant to this limited license. Any product, process, or technology described in the documents may be the subject of other Intellectual Property rights reserved by Capital. The drawings, specifications, and reproductions thereof are instruments of service to be used only for the specific project covered by the Agreement between the Client and Capital. Capital assumes no liability for misinterpretation, modification, or misuse by others of any instruments of service prepared by Capital in accordance with its services.
5. **Electronic Documents.** If Capital provides Client any design documents, including but not limited to plans and specifications, in electronic form ("Electronic Documents"), acceptance and use of the Electronic Documents by Client shall be at Client's sole risk and Client will: (a) Waive and covenant not to sue Capital alleging any inaccuracy or defect in the Electronic Documents; (b) Agree that Capital makes no representation with regard to the compatibility of the Electronic Documents with Client's software or hardware; and (c) to the fullest extent permitted by law, indemnify, hold harmless, reimburse and defend Capital from, for and against any alleged claim, damage, liability, or cost, including but not limited to attorneys' fees, that may arise from Client's use of the Electronic Documents or any subsequent modification of the Electronic Documents by any person or entity.
6. **Schedule.** Capital will perform its services with reasonable diligence consistent with sound professional practice as ordinarily provided by engineers practicing in the same or similar locality under the same or similar circumstances. Client will require its other consultants and Contractors to incorporate into their schedules reasonable periods of time for Capital to perform its services and will require that they coordinate their services with Capital's services. Client is aware that many factors outside Capital's control may affect Capital's ability to timely perform and complete its services and Client agrees that Capital is not responsible for damages arising directly or indirectly from any delays, including but not limited to liquidated damages.
7. **Construction Support.** If specifically included in the scope of Capital's services, construction support services will be performed solely for the purpose of reviewing portions of the work for general conformance with the design concept set forth in the contract plans and specifications. These services are different from inspection or other quality-control services. The Client shall coordinate the Contractor's involvement in any Capital

construction support services and shall provide Capital all necessary contracts and documents to perform the same. Capital is not a Contractor and does not provide the services of a Contractor under any circumstances. Capital will not supervise, direct or have control over any Contractor's work, nor will Capital have any responsibility for the means, methods, techniques, sequences or procedures of construction selected by the Contractor, nor will Capital be responsible for the Contractor's safety precautions and programs in connection with the work, nor will Capital be responsible for the Contractor's failure to perform the work in accordance with the requirements of the contract documents or applicable building or structural codes, nor will Capital be responsible for the acts or omissions of the Contractor or of any other persons or entities performing portions of the work, all of which are the sole responsibility of the Contractor or its agents.

8. **Submittal Review.** Capital will review and render appropriate services on shop drawings, product data, samples, and other submittals required by the contract documents. Such review shall be solely for general conformance with the design concept and the information shown on the contract documents. Capital's review will not include review of the accuracy or completeness of details, such as quantities, dimensions, weights or gauges, fabrication processes, construction means or methods, compliance with applicable building or structural codes, coordination of the work of other trades or construction safety precautions, all of which are the sole responsibility of the Contractor. Capital's review will be conducted with reasonable promptness while allowing sufficient time in Capital's judgment to permit adequate review. Review of a specific item shall not indicate acceptance of an assembly of which the item is a part. Capital will not review and will not be responsible for any deviations from the contract documents not clearly identified in writing on the submittal by the Contractor, nor will Capital be required to review partial submissions or those for which submissions for correlated items have not been received.
9. **Termination for Convenience.** Either Capital or Client may terminate this Agreement at any time with or without cause upon giving the other party ten (10) calendar days' prior written notice. Client will pay Capital for all services rendered and all costs incurred up to the date of termination, along with all other reasonable termination costs, including but not limited to expenses directly attributable to termination for which the Architect is not otherwise compensated, plus an amount for the Capital's anticipated profit on the value of the services not performed by Capital. If no notice of termination is given, Capital's obligations created by this Agreement will be terminated upon completion of the services.
10. **Notice of Deficiencies.** Client shall provide prompt written notice within thirty (30) days of when Client becomes aware or should have reasonably been aware of any fault or defect in the project, including errors, omissions or inconsistencies in the services and work product provided by Capital.
11. **Waiver of Subrogation.** Client and Capital waive all rights against each other for damages or loss to the extent covered by any available insurance. Client will require all of Client's insurers to waive subrogation against Capital and Client will contractually require all of its Contractors, consultants, and agents of any tier to have their respective insurers waive subrogation against Capital.
12. **Indemnity.** Subject to all provisions of this Agreement and to the fullest extent permitted by law, Client shall indemnify, hold harmless, reimburse and defend (with counsel of Capital's choice) Capital, its employees, officers, directors and agents from, for and against all actual or alleged claims, losses, damages, costs and expenses arising from or related to the work, the Project, or this Agreement (with the sole exception that Client will have no duty to indemnify Capital from claims or losses to the extent those claims or losses are caused by the fault or negligence of Capital or its employees as adjudicated by a court of competent jurisdiction). Under no circumstances shall Capital be liable for any actual or alleged claims, losses, damages, costs and expenses arising from or related to the work, fault, or negligence of its subconsultants.
13. **Modifications.** No change, modification, or amendment to this Agreement will be valid unless agreed to by both of the parties hereto in writing.
14. **Successors and Assigns.** This Agreement shall inure to the benefit of and shall be binding upon each of the parties hereto and such parties' partners, successors, executors, administrators and assigns.
15. **Arbitration.** Client agrees that any claim, damage, or dispute arising out of these Terms and Conditions or any services performed by Capital will be resolved by binding and confidential arbitration before a single arbitrator in the state where the project is located. The parties shall mutually select the arbitrator and the rules applicable to the arbitration process. Unless the parties mutually agree otherwise, the arbitration shall be administered by the American Arbitration Association in accordance with its Construction Industry Arbitration Rules in effect on the date of this Agreement. As a condition precedent to serving a demand for arbitration,

Client agrees that it will obtain a written certificate executed by an independent design professional with similar experience on similar projects and licensed in the jurisdiction in which the project is located certifying that Capital failed to meet the applicable standard of care. Client will provide Capital with a copy of the certificate and all written analysis supporting the certificate's findings at least 30 days before serving a demand for arbitration. Client and Capital agree that any party hereto shall commence all claims and causes of action within the period specified by applicable law but in any case, not more than ten (10) years after the date of substantial completion of the project. Client and Capital waive all claims and causes of action not commenced or noticed in accordance with the time periods in this section.

16. **Governing Law.** *The laws of the State that the project is constructed will govern the validity of this Agreement, its interpretation and performance. Any dispute arising in any way from this Agreement shall be subject to the jurisdiction of the courts of that State.*
17. **Client's Terms.** *Any terms and conditions set forth or referenced in Client's purchase order, requisition, or other notice of authorization to proceed are inapplicable to the services provided under this proposal or any related agreement, except when specifically accepted or confirmed in writing and signed by Capital.*
18. **Limitation of Liability.** *Client agrees that, in recognition of the relative risks and benefits of the project, Capital's aggregate joint, several and individual liability, whether for breach of contract, breach of warranty, negligence, professional malpractice, strict liability or otherwise will be limited to an amount no greater than \$1 million or Capital's fee, whichever amount is lesser. This provision will survive the termination or expiration of this Agreement.*
19. **Limitation of Remedy.** *Client covenants that it will not, under any circumstances, bring a lawsuit, arbitration demand, or claim of any kind against Capital's individual employees, officers, directors, or agents and that Client's sole remedy will be against Capital, Inc.*
20. **Entire Agreement.** *This Agreement contains all terms and conditions agreed on by the parties hereto, and no other agreements, oral or otherwise, regarding the subject matter of this Agreement, shall be deemed to exist, or bind any of the parties hereto.*

**Capital Engineering Consultants, Inc.
2023 Billing Rates**

Sr. Principal	\$245.00 / hour
Principal	\$223.00 / hour
Director	\$215.00 / hour
Sr. Project Manager	\$205.00 / hour
Project Manager	\$196.00 / hour
Field Services	\$192.00 / hour
Sr. Engineer	\$175.00 / hour
Engineer	\$160.00 / hour
Sr. Designer	\$150.00 / hour
Designer	\$138.00 / hour
Technician / CADD	\$127.00 / hour
Intern	\$120.00 / hour
Project Administrator	\$107.00 / hour
Sr. Admin.	\$75.00 / hour
Clerical / Admin.	\$60.00 / hour

Capital Engineering Consultants, Inc. Tax ID No. 94-1492674



Warren Consulting Engineers, Inc.

March 16, 2023

email: mregan@hkit.com

Melissa Regan-Byers
HKIT Architects
538 Ninth Street, Suite 240
Oakland, CA 94607

RE: PROPOSAL FOR CIVIL ENGINEERING SERVICES FOR THE RIO VISTA HIGH SCHOOL GYM AND LOCKER ROOM MODERNIZATION

Dear Melissa,

We are pleased to submit our proposal for civil engineering services for the above referenced project. The scope of work consists of providing path of travel upgrades to the paving surrounding the Gym and Locker Room Building.

1. Schematic Design

- A. Site visit to review existing conditions.
- B. Assist in the development of the site plan as it relates to accessibility.
- C. Develop preliminary demolition, grading/drainage and paving plans.
- D. Attend online design team meetings, as required.

2. Design Development

- A. Prepare DD level demolition, grading/drainage, paving and civil details.
- B. Prepare draft specifications for civil related items.
- D. Attend online design team meetings, as required.

3. Construction Documents

- A. Develop construction plans and specifications based on the approved Design Development plans and budget.
- B. The plans will consist of:
 - 1. Cover Sheet
 - 2. Demolition Plan
 - 3. Engineered Fill Plan
 - 4. Grading and Drainage Plan
 - 5. Sewer and Domestic Water Plan, if required
 - 6. Paving Plan
 - 7. Erosion Control Plan
 - 8. Details and Sections
- C. Attend online design team meetings, as required.
- D. Prepare civil related project specifications.

March 16, 2023

PROPOSAL FOR CIVIL ENGINEERING SERVICES FOR THE RIO VISTA HIGH SCHOOL GYM AND LOCKER ROOM MODERNIZATION

Page 2

4. Agency Review

- A. Submit plans to DSA for review.
- B. Respond to plan check comments as required to obtain approval.

5. Bidding

- A. Answer questions during bidding. Prepare addenda as needed.

6. Construction Administration

- A. Answer questions during construction. Prepare clarifications as needed.
- B. Make one site visit during construction.
- C. Make final site visit and prepare punch list.
- D. Review contractor as-builts and close-out documents.

The fee for the above scope of work is:

Schematic Design:	\$2,000.00
Design Development:	\$2,000.00
Construction Documents:	\$3,500.00
Agency Review:	\$1,000.00
Bidding:	\$800.00
Construction Administration:	\$2,500.00
Project Close-out:	<u>\$800.00</u>
Total Fee:	\$12,600.00

Items not included in this proposal are:

1. Topographic survey.
2. Site fire protection design.
3. Fire flow testing
4. Electrical design (site and building)
5. Natural gas system design (site and building)
6. Soils investigation and testing.
7. Agency fees.
8. Construction staking.
9. Construction management and inspection.
10. SWPPP (disturbed area less than 1 acre)
11. Retaining wall design.
12. Site electrical design
13. Easement dedication
14. Landscape and Irrigation Design

March 16, 2023

PROPOSAL FOR CIVIL ENGINEERING SERVICES FOR THE RIO VISTA HIGH SCHOOL GYM AND LOCKER ROOM MODERNIZATION

Page 3

Billing will be on a monthly basis for work completed within that calendar month. Payment shall be made within 30 days of receiving the invoice.

If this proposal is acceptable, please sign and return one copy.

Sincerely,



Anthony J. Tassano, P.E.

AJT/tlb
23P.103

Accepted: _____

Date: _____

February 13, 2023

Melissa Regan-Byers, Associate
HKIT Architects
538 Ninth Street, Suite 240
Oakland, CA 94607

Re: Riverview HS Gym and Locker Room–Estimating Services Proposal

TRANSMITTED VIA EMAIL

Dear Melissa:

As requested, please find below, my proposal on the above referenced project. I have reviewed the information contained in your e-mail dated 3/13/23. My estimate will be inclusive of the following at each phase:

- Preparation of draft estimates at the plan phases specifically listed below.
- Preparation of a final cost estimate predicated upon the draft review process.
- Meetings/phone conferences as required to discuss cost factors, value engineering, additional divisions of the work, etc.

DD:	\$ 8,500
DSA Submittal:	\$10,500
IR-EB-4:	\$ 9,500

Please feel free to contact me should you have questions and/or comments.

Sincerely,
COUNTERPOINT CONSTRUCTION SERVICES, INC.



Justin Walling
President



March 20, 2023

Melissa Regan
HKIT
538 Ninth Street, Suite 240
Oakland, CA 94607

Project: Rio Vista HS Gym and Locker Room Modernization
Subject: Electrical Consulting Engineering Fee Proposal

Dear Melissa:

The Engineering Enterprise is pleased to provide a fee proposal for consulting electrical engineering services on the above subject project as outlined in this document.

1.0 Project Description

1.1 Overview

- A. The project consists of the modernization of the existing Rio Vista High School Gym and Locker Room totaling approximately 21,900 square feet, located in the City of Rio Vista, California.
- B. Our scope of work includes:
 - 1. Improvements to the existing electrical system as required.
 - 2. Replacement of existing lighting systems.
 - 3. Power to new mechanical equipment, retractable basketball hoops, telescoping bleachers, operable partitions, and stage lift.
 - 4. Renovation of the various locker rooms, teacher's office, showers, restrooms, and athletic storage.
 - 5. Improvements to the concession stand and storage areas.
 - 6. Buildout of sound booth at corner of gym.
 - 7. Exterior lighting for accessible path of travel up to building.
- C. Project scope includes only interior improvements.

1.2 Electrical Systems and/or Features

- A. Power distribution system.
- B. Power connections to all motors.
- C. Grounding system.
- D. Branch circuiting of all devices, equipment, and appliances.
- E. Interior lighting and lighting control system.
- F. Emergency/egress lighting system.
- G. Exterior lighting and controls.

- H. Fire alarm system.
- I. Telecommunication cabling system.
- J. Security system.
- K. Audiovisual systems.
- L. Provide interface of electrical systems with EMCS system.

2.0 Scope of Services

2.1 Schematic Design Phase

- A. Review the program requirements developed by the Owner and Architect for the development of the Schematic Design Package.
- B. Prepare our own analysis of the electrical systems as related to the program requirements and offer recommendations.
- C. Prepare conceptual design descriptions of alternative electrical systems that will reduce costs and/or improve performance.
- D. Attend one meeting with the design team and Owner to obtain and coordinate information related to the electrical systems in order to develop the Schematic Design package.
- E. Prepare a narrative of the electrical systems as well as drawings that represent the power distribution system for the Schematic Design package.

2.2 Design Development Phase

- A. Attend one meeting with the design team and Owner to obtain further information concerning system requirements for the electrical design.
- B. Consult with inspection authorities to determine special code requirements.
- C. Interface with other consultants to coordinate design of electrical systems with other building system requirements and/or features.
- D. Obtain information from other consultants concerning electrical load requirements for equipment covered under their Divisions.
- E. Layout electrical equipment to ensure that space allocated is sufficient.
- F. Review lighting design requirements with the Architect and incorporate layout into our drawings.
- G. Prepare an outline specification for electrical systems.
- H. Preparation of preliminary, in-house calculations to verify Title 24 energy compliance (Title 24 documentation will not be issued as a part of the DD package).
- I. Prepare drawings to include floor plans with lighting and device layouts.

2.3 Construction Document Phase

- A. Attend one meeting with the design team to obtain final information concerning system requirements for the electrical design.
- B. Final interface with other consultants to coordinate connection requirements.
- C. Prepare complete set of construction drawings for electrical systems.

- D. Prepare detailed construction specifications for electrical systems outlining materials and installation requirements.
- E. Prepare Title 24 energy compliance documentation for lighting system to include the following:
 - 1. Interior calculations and completion of associated forms.
 - 2. Exterior calculations and completion of associated forms.
- F. Review documents with inspection authorities as required.

2.4 Agency Approval Phase

- A. Coordinate and obtain written approval of final design work with local agencies and DSA.
- B. Assist Architect in the preparation of applications as well as submittal and processing of construction documents for approval by local agencies and DSA.
- C. Respond to written plan review comments as directed by architect. Incorporate plan review comments into construction documents.

2.5 Bidding Phase

- A. Interpret construction documents and prepare written responses to questions.

2.6 Construction Administration Phase

- A. Review shop drawings, submittal data, and record “as-built” drawings.
- B. Respond to field RFI’s and prepare clarification instructions as needed.
- C. Visit site two times to verify compliance with construction documents, review the final installation and prepare a punch list of all deficient items requiring correction by the contractor.

3.0 Extra Services not Included

3.1 Special Studies

- A. Special environmental impact investigations and related research. Such studies are not anticipated under this proposed agreement.
- B. Leadership in Energy and Environmental Design (LEED) related services.
- C. Life cycle cost analyses and energy effectiveness studies.

3.2 Design Services

- A. Redesign for reasons not the fault of The Engineering Enterprise, including the following:
 - 1. Changes in project scope or Owner requirements following the approval of scope and compensation outlined in this document.
 - 2. Changes to project drawings following the Owner’s approval of documents submitted by The Engineering Enterprise at the completion of the Design Development Phase.
 - 3. Changes to Contract Documents when the low construction bid for documents prepared by The Engineering Enterprise are within 10 percent of the construction estimate including all approved changes thereto.
- B. Services to provide designs for deductive or additive alternate bid items.
- C. Employment of special sub-consultants at the request of the Owner or Architect.

- D. Structural analysis or structural and seismic design of equipment anchorage and support systems.
- E. Preparation of construction cost estimates and detailed quantity take-offs.
- F. Design of building management system or temperature control system.
- G. Design of voice / data equipment (LAN, WAN, PBX, phones, etc).
- H. Preparation of additional Title 24 calculations based on redesign for reasons not the fault of The Engineering Enterprise.

3.3 Construction Administration Services

- A. Preparation of maintenance or operating manuals.
- B. Preparation of record "as-built" documents.
- C. System commissioning.
- D. Trips to the construction site in excess of those listed in Scope of Services above.
- E. Prolonged construction support services should construction time on any portion of the project be exceeded by more than 20 percent of the time for completion stipulated in the construction contract.
- F. Reviews of change orders that are the result of Owner generated changes or are generated by other disciplines and/or consultants.

4.0 Additional Understandings

4.1 Materials and Services Provided by the Architect

- A. Informational and coordination prints of project architectural, structural, civil, landscape, mechanical, etc. drawings as required, and at times requested, by The Engineering Enterprise for the performance of services outlined herein.
- B. Base floor plans and site plan(s) compatible with Revit/AutoCAD.
- C. Detailed information on Owner furnished equipment to be installed or for which provisions are to be made under the electrical subcontract.
- D. Reproduction of drawings, specifications and reports for in-house distribution to the Architect's staff and record copies of construction documents for the consultant's use.

4.2 Assumptions

- A. Existing Electrical Service:
 - 1. The existing power distribution system for this facility has sufficient capacity to accommodate the new loads associated with this project.

5.0 Terms and Conditions of Service

5.1 Warranty

The Engineering Enterprise makes no warranty, either expressly or implied, as to our findings, recommendations, specifications or professional advice, except that these services were prepared/performed in accordance with generally accepted professional engineering practices in existence at the time and place of such services.

5.2 Breach of Contract Damages

The Engineering Enterprise’s liability to client for breach of this fee proposal shall, to the extent permitted by law, be limited to The Engineering Enterprise’s fee. However, The Engineering Enterprise shall have no liability to client for consequential, special, punitive, or other indirect damages.

5.3 Third Party Liability

The Engineering Enterprise does not guarantee the completion of performance contracts by the construction contractor(s) or other third parties, nor is it responsible for their acts or omissions, or for the safety of the contractor('s) work.

5.4 Insurance Limits

Fees proffered anticipate Professional Liability Insurance burden in the maximum amount of \$5,000,000.00. Should a greater amount of insurance be required, an upward adjustment of quoted fee will be necessary.

5.5 Segregation of Contract

The quoted fee and fee apportionments are predicated upon a single contract covering all of the work described herein. In the event that only a partial contract is assigned, the fees stipulated are void and a new proposal will be submitted reflecting an abbreviated scope of services.

5.6 Documents

The drawings and specifications prepared by the Consultant, whether in hard copy or machine-readable format, are instruments of service to be used only for the specific project(s) covered by this agreement. All drawings, including tracings and/or special masters as well as calculations shall remain the property of The Engineering Enterprise.

Because information and data delivered in an electronic format may be altered, either inadvertently or otherwise, The Engineering Enterprise reserves the right to remove from copies provided to architect all identification reflecting the involvement of The Engineering Enterprise in the preparation of the data.

6.0 Compensation

6.1 Basic Services

Services described under Section 2.0, Scope of Services, will be performed for the lump sum fee values outlined below:

PROJECT PHASE	FEE
Schematic Design Phase	\$10,000
Design Development Phase	\$17,500
Construction Document Phase	\$30,000
Agency Approval Phase	\$5,000
Bidding Phase	\$1,500
Construction Administration Phase	\$20,000
TOTAL FEE	\$84,000

6.2 Extra Services

Compensation for Extra Services as defined in Section 3.0 shall be paid hourly for all authorized services rendered at the rates indicated below:

- | | |
|------------------------------------|------------|
| A. Principal | \$280/hour |
| B. Associate | \$240/hour |
| C. Senior Engineer/Project Manager | \$220/hour |
| D. Engineer/Designer | \$200/hour |
| E. BIM Technician | \$170/hour |
| F. Administrative Staff | \$130/hour |

7.0 Reimbursable Expenses

Travel, parking, delivery and reproduction costs will be billed separately on a direct cost basis with no additional markup by TEE.

8.0 Payment


Invoices for services will be issued monthly and shall be due and payable upon receipt. A yearly carrying charge of eighteen percent (18%) will be added to each invoice thirty days delinquent. No carrying charge will be incurred if invoices are paid in full within sixty (60) days of the date of the invoice.

It is understood that this letter constitutes the entire agreement between the parties and that there are no conditions, agreements, or representations between the parties except as expressed herein.

If a court of competent jurisdiction finds this agreement, or any portion of this agreement, to be invalid, unlawful, or unenforceable in any respect, the validity, legality and enforceability of the remaining provisions contained in this agreement and all provisions of all other agreements between the parties shall not in any way be affected or impaired by the finding of invalidity, illegality, or unenforceability.

Please indicate your approval of the foregoing proposal by signing in the space provided below and by returning one copy of this agreement to our office at your earliest convenience.

By: _____ Date: _____
for HKIT
Melissa Regan

By:  _____ Date: March 20, 2023
for The Engineering Enterprise
Danny McKevitt, Principal



Program & Construction Management

March 29, 2023

Ms. Katherine Wright, Superintendent
River Delta Unified School District
445 Montezuma Street
Rio Vista, CA 94571

Re: Rio Vista High School
Gymnasium and Locker Room Modernization
Construction Management Fee Proposal

Dear Ms. Wright:

In accordance with the Agreement between the District and RGM Kramer, Inc., the following is our fee proposal for construction management services for the Rio Vista High School Gym and Locker Room Modernization Project.

As set forth in the Agreement, our fee will be a fixed amount based on a percentage of the construction cost. We estimate the construction cost for the project to be approximately \$4,500,000. The final fees will be adjusted based on the final construction cost. The services to be provided shall be as described in the Agreement for the phases described below.

Our proposed CM fee for this project is as follows:

Table with 4 columns: Description, Estimated Constr. Cost*, %, CM Fee*. Rows include CM Fee Calculation breakdown (8% of first \$500,000, 7.5% of second \$500,000, 7% of next \$1,000,000, 6% of next \$4,000,000, 5% of next \$4,000,000, 4% over \$10,000,000) and a Total row.

*Fee to be adjusted based on final construction cost.

Description	%	Fee
CM Fee Breakdown by Phase:		
Design	15.0%	\$ 44,625
Constructability Review & Estimating	10.0%	\$ 29,750
Plan Check, Bidding & Award	5.0%	\$ 14,875
Construction	65.0%	\$ 193,375
Occupancy & Close-Out	5.0%	\$ 14,875
Total	100.0%	\$ 297,500

RGMK will invoice the District monthly based on the percentage completion for each phase. In addition to the above fees, RGMK will invoice the District for any reimbursable expenses at cost plus 10% as provided for in the Agreement. We do not expect any significant reimbursable expenses and suggest a budget of \$2,500 for such expenses.

If satisfactory, please sign and return one copy for our records.

Respectfully Submitted,



Ralph Caputo, CEO
RGM Kramer, Inc.

CC: Tammy Busch, RDUSD
Maria Denny, RGM Kramer, Inc.
Marlin Jones, RGM Kramer, Inc.
Janice Betts, RGM Kramer, Inc.

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

From: Tammy Busch, Asst. Superintendent of Business Services

Attachments: 3

Item Number: 24

Type of item: (Action, Consent Action or Information Only): Action

SUBJECT:

Request to Approve the Consultant Proposals and Preliminary Master Budget for HVAC Replacement at Isleton Elementary, D.H. White Elementary, Rio Vista High and Clarksburg Middle Schools

BACKGROUND: In 2022, Capital Engineering in cooperation with Camacho Mechanical and District Maintenance staff completed an assessment the District's HVAC systems at all sites. District maintenance staff subsequently identified priority projects at each site. RGM Kramer prepared budget estimates for the priority work and the replacement of selected items at four sites (Isleton ES, D.H. White ES, Rio Vista HS and Clarksburg MS) was selected by District staff as the recommended initial projects.

STATUS: RGM Kramer has obtained a proposal from Capital Engineering to perform the necessary design work and prepare plans and specifications for the work. RGM Kramer has also submitted the attached proposal for CM services and prepared the attached preliminary master budget for the work. Upon completion of the design, the work will be publicly bid in accordance with the Public Contract Code and presented to the Board for award. Because this work is the direct replacement of existing systems, approval of plans by the Division of State Architect is not required.

PRESENTER:

Tammy Busch, Asst. Superintendent of Business Services and Katherine Wright,
Superintendent

OTHER PEOPLE WHO MIGHT BE PRESENT:

Maria Denney and Ralph Caputo, RGM Kramer

COST AND FUNDING SOURCES: ESSER III funding not to exceed \$1,583,935 if approved by CDE. Alternative funding Measures J and K Bond Funds

RECOMMENDATION: Staff recommends:

1. The Board approve the attached preliminary master budget.
2. The Board approve the attached proposal from Capital Engineering in the amount of \$68,615.
3. The Board approve the attached proposal from RGM Kramer, Inc. in the amount of \$89,470.
4. The Superintendent or designee be authorized to approve additional miscellaneous consulting services and expenses provided for in the budget in accordance with existing Board policy as may be required to complete the design.

Time allocated: 5 minutes

River Delta Unified School District
HVAC Replacement at Four Sites

Description: HVAC Replacement
Buildings: NA
Square Feet: NA

MASTER BUDGET SUMMARY
March 24, 2023

X Preliminary
Pre Final
Final



Description	Isleton	D. H.White	Rio Vista HS	Clarksburg MS	Total	Comments
A. SITE						
1 SITE ACQUISITION/APPRaisal/TITLE						
2 SURVEY						
3 SITE SUPPORT - BOND FEES						
4 LEGAL FEES - Allowances	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 6,000	Allowance
5 OTHER (EIR/Negative Declaration)						
6 OTHER						
SITE SUBTOTAL	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 6,000	
B. PLANS						
1 ARCHITECT'S FEE FOR PLANS	\$ 15,870	\$ 68,615	\$ 18,280	\$ 24,900	\$ 127,665	Per proposal from Capital Engr.
2 DSA FEES					\$ -	
DSA HOURLY FEES ALLOWANCE					\$ -	
4 HEALTH DEPARTMENT					\$ -	
5 ENERGY ANALYSIS FEES					\$ -	
6 DEPARTMENT OF EDUCATION - PLAN CHECK FEE					\$ -	
7 PRELIMINARY TESTS					\$ -	
A. SOILS					\$ -	
B. OPSC & YRE CONSULTANTS					\$ -	
C. BIDDING AND ADVERTISING	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 6,000	Allowance
D. ENGINEERING/CONSULTING					\$ -	
E. HAZARDOUS MATERIAL SURVEY/SPECS					\$ -	
8 ADMINISTRATIVE COSTS					\$ -	
PLANS SUBTOTAL	\$ 17,370	\$ 70,115	\$ 19,780	\$ 26,400	\$ 133,665	
C. CONSTRUCTION						
1 A. UTILITY SERVICE FEES					\$ -	
B. UTILITY SERVICE IMPROVEMENTS					\$ -	
2 OFF-SITE DEVELOPMENT					\$ -	
3 SERVICE SITE DEVELOPMENT					\$ -	
4 GENERAL SERVICE SITE DEVELOPMENT					\$ -	
5 MODERNIZATION	\$ 100,500	\$ 670,000	\$ 100,500	\$ 258,000	\$ 1,129,000	
6 DEMOLITION / INTERIM HOUSING*					\$ -	
7 NEW CONSTRUCTON					\$ -	
8 A. UNCONVENTIONAL ENERGY SOURCES					\$ -	
B. SPECIAL ACCESS COMPLIANCE					\$ -	
C. TECHNOLOGY ALLOWANCE					\$ -	
9 ENVIRONMENTAL ABATEMENT					\$ -	
10 AIR MONITOR CLEARANCE					\$ -	
11 PROJECT MANAGEMENT	\$ 8,040	\$ 52,750	\$ 8,040	\$ 20,640	\$ 89,470	Per RGMK proposal
AFTER HOURS SUPERVISION ALLOWANCE					\$ -	
12 OTHER (ITEMIZE)					\$ -	
A. Labor Compliance					\$ -	
B. MOVING/STORAGE (District Expense)					\$ -	
C. UNDERGROUND UTILITY SEARCH					\$ -	
CONSTRUCTION SUBTOTAL	\$ 108,540	\$ 722,750	\$ 108,540	\$ 278,640	\$ 1,218,470	
D. TESTS (CONSTRUCTION LAB)	\$ -	\$ -	\$ -	\$ -	\$ -	
E. INSPECTION (IOR)						
F. FURNITURE AND EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	
G. CONTINGENCIES	\$ 20,100	\$ 134,000	\$ 20,100	\$ 51,600	\$ 225,800	
TOTAL ESTIMATED COSTS (ITEMS A THROUGH G)	\$ 147,510	\$ 928,365	\$ 149,920	\$ 358,140	\$ 1,583,935	



March 21, 2023

Tammy Busch
Assistant Superintendent of Business Services
River Delta Unified School District

PROJECT: River Delta USD HVAC Replacement at 4 sites

SUBJECT: Proposal for Mechanical, Plumbing and Electrical Engineering Services
Proposal Number OP 23-0172

Dear Tammy,

We are pleased to offer this fee proposal for engineering services for the subject Project.

A. Project Description:

The project will be located at four separate campuses within River Delta USD, as described below:

D.H. White Elementary School:

1. Replace (16) rooftop gas/elec AC units at Building A and Building B.
2. Replace (4) rooftop gas/elec AC units at Buildin F (Rooms 14, 15, 16 and 17).

Isleton Elementary School:

1. Replace (3) rooftop gas/elec AC units at Building G (Portable 1, 2 and 3).

Rio Vista High School:

1. Replace (1) rooftop gas/elec AC unit above main office of Building A., existing exterior ductwork to remain.
2. Replace (3) split-system heat pump units serving the Library and Counseling offices.

Clarksburg Middle School:

1. Replace (3) rooftop gas/elec AC units at Main Building.
2. Replace (3) condensing units at Main Building, which serve existing indoor furnaces with DX cooling coil to remain.
3. Replace (2) gas furnaces with DX cooling coils and associated outdoor condensing units at Classrooms 13 and 14.

B. Assumptions:

1. The project scope is considered an “in-kind” mechanical replacement, and per DSA IR A-22 will not require DSA review.
2. It is our understanding that adequate record drawings are not available, so our field work will consist of verification of the existing conditions. We also assume that we will be provided access to all requested areas including above ceilings, and if necessary, in walls.
3. The Electrical systems and equipment including main service and vertical and horizontal electrical distribution system are Code compliant and are of adequate capacity and type to serve the proposed remodel without modification.

C. Scope of Services:

1. The scope of basic services shall include heating, ventilating and air conditioning design, plumbing, electrical, and related structural design.
2. Schematic Phase: Perform initial load calculations and determine space requirements for equipment.
 - a. Deliverables:
 - 1) Mechanical, plumbing and electrical drawings showing main equipment and basic distribution only in locations necessary for coordination.
 - 2) Review initial cost estimate prepared by others.
3. Design Development Phase: Prepare diagrammatic plans and specifications including heating, ventilating and air conditioning systems, building plumbing and electrical systems.
 - a. Deliverables:
 - 1) Drawings showing
 - (1) Equipment schedules with basic information for coordination purposes.
 - (2) Main equipment and main distribution components.
 - (3) Preliminary details and control diagrams.
 - (4) Review cost estimate prepared by others.
 - b. Specifications:
 - 1) Preliminary 3-part book specification.
4. Construction Documents Phase: Prepare construction drawings and technical specifications including heating, ventilating and air conditioning systems, building plumbing and electrical systems.
 - a. Deliverables:



- 1) Final Drawings for bidding.
 - 2) Final 3-part book specifications for building permit and bidding.
 - 3) Final mechanical Title 24 calculations and forms (Mechanical prescriptive approach, assumed no envelope or lighting compliance is required).
 - 4) Review cost estimate prepared by others.
5. Bidding/Contract Award Phase: Prepare mechanical, plumbing and electrical addenda and clarification documents, interpret mechanical, plumbing and electrical Drawings and Specifications where required to clarify the intent of construction documents. Respond to bid RFIs.
6. Construction Phase: Review shop drawings and submittal data for general compliance with Capital's contract documents, respond to RFI's, prepare change order documents when required to meet existing Project conditions. Perform site visits during the course of construction, number as described in other paragraphs.
- a. The fee included an initial review of a submittal for each specification and one back-check. This includes substitution requests, test and balance reports, chlorination reports, etc. Additional reviews due to contractor changing mind on product provided are not included in the fee. Any additional reviews will be considered additional services.
7. Close-out Services Included: Review of record mechanical and plumbing drawings produced by the Project subcontractor and cursory review of project operation and maintenance manuals for applicable systems.
8. Seismic Anchorage and Restraint Systems: Pre-approved restraint systems are assumed as the predominance of the piping, conduits and ductwork support systems. Any deviations from the pre-approved systems or specialty restraints and anchors for equipment or piping or conduits will require structural calculations and associated documentation.
9. Title 24, Part 6, California Energy Code Commissioning Requirements:
- a. T-24 commissioning is not required for alterations and renovation projects.

D. Clarifications:

1. We have provided for the following services in our fee proposal:
 - a. (1) visit for field investigation during design.
 - b. The following field visits during construction are included in the proposal:
 - 1) One (1) visit for Utility rough-in.
 - 2) One (1) visit for final observation.

2. BIM (Building Information Modeling):
 - a. Capital assumes that no dedicated BIM (3D) coordination/clash detection meetings will be required. BIM coordination/clash detection will be addressed at regularly scheduled Team meeting. It is assumed that only major components within ceiling space will be coordinated (duct mains, gravity piping, pressure piping and conduits over 2").
 - 1) Sub-contractors will be responsible for providing the construction and fabrication model, inclusive of modeling final construction locations and sizes of all ductwork, plumbing piping, new equipment, air distribution, plumbing fixtures, hangers, supports, and seismic.
 - b. Level of Development (LOD) is the degree to which the element's geometry and attached information has been thought through – the degree to which project team members may rely on the information when using the model: Our design will be provided in LOD 300.
3. Record Drawings: Capital will update the permit drawings with the Contractor's redline markups of as-built conditions and issue record drawings. RFI, ASI, CCD references pasted onto contract documents by the Contractor, or provided as reference, does not suffice as record of the as-built conditions. Contractor shall document the as-built conditions using redlined markups of the contract documents.

E. Extra Services: The following services are not included in this proposal. The Engineer shall be compensated for providing these services when the Architect requests such services.

1. Design services to provide alternate bid items, and descriptions of phased construction except as identified above.
2. Life cycle cost analyses, owning or operating cost studies and energy effectiveness studies.
3. Mechanical and electrical design services related to landscape architectural fountains, water features or water displays, landscape sprinklers, site drainage, site utilities, or special piping systems not specifically noted in proposal.
4. Work outside the line five feet from the building unless noted otherwise.
5. Preparation of cost estimates.
6. BIM LOD to provide a greater level of detail or different than described in the BIM LOD paragraph above.
7. Partnering sessions, value engineering sessions or review of Contractor or Construction Manager proposed cost cutting recommendations.
8. Additional time over and above the normal and customary to clarify, negotiate, or otherwise respond to unreasonable or inaccurate interpretations of the code by the code officials including circumstances where we become "caught



in the middle” between code interpretations of office reviewers and field reviewers.

9. Design services related to LEED certification or other sustainability (WELL, Green Guide for Health Care, etc.) of building, studies necessary to determine feasibility of certification and the preparation or coordination of the documentation necessary for certification.
10. Design services related to CHPS certification of building, studies necessary to determine feasibility of CHPS certification and the preparation or coordination of the documentation necessary for CHPS certification.
11. Redesign required due to a construction cost guarantee by the prime design professional or for other reasons that are not the responsibility of the Consulting Engineer is not included.
12. Engineering work caused from construction that is installed differently from the permitted drawings if work could be installed as shown and permitted.
13. Engineering rework resulting from other trades not coordinating or installing work different from approved coordination drawings.

F. Materials and Services Furnished by Others:

1. Prior to the start of design Capital shall be furnished with a copy of the Owner’s Project Requirements (OPR) or detailed Program if it exists. Base sheets of architectural floor plans and site plan with drawing files in AutoCAD or Revit compatible format.
2. All reproduction, including drawings, specifications and reports.
3. Division 01 and technical Sections.

G. Compensation:

1. Basic Services: Compensation for Basic Services outlined for each campus under Paragraph B above shall be as follows:

D.H White Elementary School	
<i>Schematic / Design Development Phase</i>	<i>\$24,015.00</i>
<i>Construction Documents Phase</i>	<i>\$24,015.00</i>
<i>Bidding/Contract Phase</i>	<i>\$3,430.00</i>
<i>Construction Administration Phase</i>	<i>\$13,725.00</i>
<i>Closeout Phase</i>	<i>\$3,430.00</i>
Total Proposed Fee =	\$68,615.00



Isleton Elementary School	
<i>Schematic / Design Development Phase</i>	\$5,550.00
<i>Construction Documents Phase</i>	\$5,550.00
<i>Bidding/Contract Phase</i>	\$800.00
<i>Construction Administration Phase</i>	\$3,170.00
<i>Closeout Phase</i>	\$800.00
Total Proposed Fee = \$15,870.00	

Rio Vista High School	
<i>Schematic / Design Development Phase</i>	\$6,390.00
<i>Construction Documents Phase</i>	\$6,390.00
<i>Bidding/Contract Phase</i>	\$920.00
<i>Construction Administration Phase</i>	\$3,660.00
<i>Closeout Phase</i>	\$920.00
Total Proposed Fee = \$18,280.00	

Clarksburg Middle School	
<i>Schematic / Design Development Phase</i>	\$8,640.00
<i>Construction Documents Phase</i>	\$8,640.00
<i>Bidding/Contract Phase</i>	\$1,240.00
<i>Construction Administration Phase</i>	\$4,940.00
<i>Closeout Phase</i>	\$1,240.00
Total Proposed Fee = \$24,900.00	

- a. The fee provided is valid for 180 days from the date of the proposal. If the Project begins after this time Capital may request an adjustment to the fee to reflect the extended start date.
- 2. Extra Services:
 - a. Compensation for authorized Extra Services as defined above shall be hourly at the rates indicated in the attached rate schedule.
- 3. Reimbursable Expenses:
 - a. We propose to invoice for reimbursable expenses including travel, mileage, rental car, tolls, lodging, per diem, and plotting based on our



cost plus a 10% mark-up. Printing for distribution is not included in this reimbursable expense. We anticipate that deliverables will be in PDF format or the team will have a common reproduction agency, where documents for major distribution will be sent, and we will be reimbursed directly by the client or the architect.

Insurance Coverage:

4. Professional Liability: \$1,000,000 per claim

Please call should you have any questions.

Thank you for the opportunity to offer our services.

Gratefully Yours,

A handwritten signature in blue ink, appearing to read 'R Celaya', is written over the typed name.

Ryan Celaya, Sr. Associate

CAPITAL ENGINEERING CONSULTANTS, INC.

TERMS AND CONDITIONS:

We understand the Terms and Conditions will be based on your standard contract as modified per the Prime Agreement. Since the Prime Agreement has not yet been provided, Capital reserves the right to request additional fees to align the scope of work within this fee proposal with the final contract requirements.

The following Terms and Conditions will govern all services performed on behalf of Client and are hereby incorporated into the Engineering Fee Proposal.

1. **Additional Services.** Any services not explicitly described as being performed by Capital or its subconsultants are excluded. If agreed to in writing by Client and Capital, Capital will provide additional services. Client will pay Capital for such additional services in accordance with Capital's current fee schedule or as otherwise agreed by Client and Capital in writing. These Terms and Conditions will apply to all additional services provided by Capital. In the case of additional services added to the Engineering Fee Proposal, Capital's liability shall be limited to the extent of the additional fee for the specific additional services added.
2. **Professional Standards.** Subject to all conditions set forth herein, Capital will only be liable for breaching its obligation to perform its services to the level of competency maintained by other practicing engineering professionals in the same or similar community performing the same services at the same time as they were performed by Capital. Capital makes no warranties, either express or implied. Capital does not guarantee the completion or quality of performance of contracts by the construction contractor or subcontractors, or other third parties, nor accepts responsibility for their acts, omissions or any safety precautions.
3. **Independent Contractor.** The relationship of Capital to Client shall at all times be that of an independent Contractor. Capital shall not be liable for the acts of Client or its agents in performing Work.
4. **Document Ownership.** Capital holds copyright for all drawings, calculations, and other original documents produced by Capital and such documents shall be the property of Capital, except when otherwise provided by law, governmental requirement, or by prior agreement, these documents become public property or the property of the Client. A limited license is granted to use the documents for the specific purposes and project covered by the Agreement. Reproduction of these documents either in hard copy or soft copy (including posting on the web) is prohibited without copyright permission. No right to create modifications or derivatives of Capital documents is granted pursuant to this limited license. Any product, process, or technology described in the documents may be the subject of other Intellectual Property rights reserved by Capital. The drawings, specifications, and reproductions thereof are instruments of service to be used only for the specific project covered by the Agreement between the Client and Capital. Capital assumes no liability for misinterpretation, modification, or misuse by others of any instruments of service prepared by Capital in accordance with its services.
5. **Electronic Documents.** If Capital provides Client any design documents, including but not limited to plans and specifications, in electronic form ("Electronic Documents"), acceptance and use of the Electronic Documents by Client shall be at Client's sole risk and Client will: (a) Waive and covenant not to sue Capital alleging any inaccuracy or defect in the Electronic Documents; (b) Agree that Capital makes no representation with regard to the compatibility of the Electronic Documents with Client's software or hardware; and (c) to the fullest extent permitted by law, indemnify, hold harmless, reimburse and defend Capital from, for and against any alleged claim, damage, liability, or cost, including but not limited to attorneys' fees, that may arise from Client's use of the Electronic Documents or any subsequent modification of the Electronic Documents by any person or entity.
6. **Schedule.** Capital will perform its services with reasonable diligence consistent with sound professional practice as ordinarily provided by engineers practicing in the same or similar locality under the same or similar circumstances. Client will require its other consultants and Contractors to incorporate into their schedules reasonable periods of time for Capital to perform its services and will require that they coordinate their services with Capital's services. Client is aware that many factors outside Capital's control may affect Capital's ability to timely perform and complete its services and Client agrees that Capital is not responsible for damages arising directly or indirectly from any delays, including but not limited to liquidated damages.
7. **Construction Support.** If specifically included in the scope of Capital's services, construction support services will be performed solely for the purpose of reviewing portions of the work for general conformance with the design concept set forth in the contract plans and specifications. These services are different from inspection or other quality-control services. The Client shall coordinate the Contractor's involvement in any Capital

construction support services and shall provide Capital all necessary contracts and documents to perform the same. Capital is not a Contractor and does not provide the services of a Contractor under any circumstances. Capital will not supervise, direct or have control over any Contractor's work, nor will Capital have any responsibility for the means, methods, techniques, sequences or procedures of construction selected by the Contractor, nor will Capital be responsible for the Contractor's safety precautions and programs in connection with the work, nor will Capital be responsible for the Contractor's failure to perform the work in accordance with the requirements of the contract documents or applicable building or structural codes, nor will Capital be responsible for the acts or omissions of the Contractor or of any other persons or entities performing portions of the work, all of which are the sole responsibility of the Contractor or its agents.

8. **Submittal Review.** Capital will review and render appropriate services on shop drawings, product data, samples, and other submittals required by the contract documents. Such review shall be solely for general conformance with the design concept and the information shown on the contract documents. Capital's review will not include review of the accuracy or completeness of details, such as quantities, dimensions, weights or gauges, fabrication processes, construction means or methods, compliance with applicable building or structural codes, coordination of the work of other trades or construction safety precautions, all of which are the sole responsibility of the Contractor. Capital's review will be conducted with reasonable promptness while allowing sufficient time in Capital's judgment to permit adequate review. Review of a specific item shall not indicate acceptance of an assembly of which the item is a part. Capital will not review and will not be responsible for any deviations from the contract documents not clearly identified in writing on the submittal by the Contractor, nor will Capital be required to review partial submissions or those for which submissions for correlated items have not been received.
9. **Termination for Convenience.** Either Capital or Client may terminate this Agreement at any time with or without cause upon giving the other party ten (10) calendar days' prior written notice. Client will pay Capital for all services rendered and all costs incurred up to the date of termination, along with all other reasonable termination costs, including but not limited to expenses directly attributable to termination for which the Architect is not otherwise compensated, plus an amount for the Capital's anticipated profit on the value of the services not performed by Capital. If no notice of termination is given, Capital's obligations created by this Agreement will be terminated upon completion of the services.
10. **Notice of Deficiencies.** Client shall provide prompt written notice within thirty (30) days of when Client becomes aware or should have reasonably been aware of any fault or defect in the project, including errors, omissions or inconsistencies in the services and work product provided by Capital.
11. **Waiver of Subrogation.** Client and Capital waive all rights against each other for damages or loss to the extent covered by any available insurance. Client will require all of Client's insurers to waive subrogation against Capital and Client will contractually require all of its Contractors, consultants, and agents of any tier to have their respective insurers waive subrogation against Capital.
12. **Indemnity.** Subject to all provisions of this Agreement and to the fullest extent permitted by law, Client shall indemnify, hold harmless, reimburse and defend (with counsel of Capital's choice) Capital, its employees, officers, directors and agents from, for and against all actual or alleged claims, losses, damages, costs and expenses arising from or related to the work, the Project, or this Agreement (with the sole exception that Client will have no duty to indemnify Capital from claims or losses to the extent those claims or losses are caused by the fault or negligence of Capital or its employees as adjudicated by a court of competent jurisdiction). Under no circumstances shall Capital be liable for any actual or alleged claims, losses, damages, costs and expenses arising from or related to the work, fault, or negligence of its subconsultants.
13. **Modifications.** No change, modification, or amendment to this Agreement will be valid unless agreed to by both of the parties hereto in writing.
14. **Successors and Assigns.** This Agreement shall inure to the benefit of and shall be binding upon each of the parties hereto and such parties' partners, successors, executors, administrators and assigns.
15. **Arbitration.** Client agrees that any claim, damage, or dispute arising out of these Terms and Conditions or any services performed by Capital will be resolved by binding and confidential arbitration before a single arbitrator in the state where the project is located. The parties shall mutually select the arbitrator and the rules applicable to the arbitration process. Unless the parties mutually agree otherwise, the arbitration shall be administered by the American Arbitration Association in accordance with its Construction Industry Arbitration Rules in effect on the date of this Agreement. As a condition precedent to serving a demand for arbitration,



Client agrees that it will obtain a written certificate executed by an independent design professional with similar experience on similar projects and licensed in the jurisdiction in which the project is located certifying that Capital failed to meet the applicable standard of care. Client will provide Capital with a copy of the certificate and all written analysis supporting the certificate's findings at least 30 days before serving a demand for arbitration. Client and Capital agree that any party hereto shall commence all claims and causes of action within the period specified by applicable law but in any case, not more than ten (10) years after the date of substantial completion of the project. Client and Capital waive all claims and causes of action not commenced or noticed in accordance with the time periods in this section.

16. **Governing Law.** *The laws of the State that the project is constructed will govern the validity of this Agreement, its interpretation and performance. Any dispute arising in any way from this Agreement shall be subject to the jurisdiction of the courts of that State.*
17. **Client's Terms.** *Any terms and conditions set forth or referenced in Client's purchase order, requisition, or other notice of authorization to proceed are inapplicable to the services provided under this proposal or any related agreement, except when specifically accepted or confirmed in writing and signed by Capital.*
18. **Limitation of Liability.** *Client agrees that, in recognition of the relative risks and benefits of the project, Capital's aggregate joint, several and individual liability, whether for breach of contract, breach of warranty, negligence, professional malpractice, strict liability or otherwise will be limited to an amount no greater than \$1 million or Capital's fee, whichever amount is lesser. This provision will survive the termination or expiration of this Agreement.*
19. **Limitation of Remedy.** *Client covenants that it will not, under any circumstances, bring a lawsuit, arbitration demand, or claim of any kind against Capital's individual employees, officers, directors, or agents and that Client's sole remedy will be against Capital, Inc.*
20. **Entire Agreement.** *This Agreement contains all terms and conditions agreed on by the parties hereto, and no other agreements, oral or otherwise, regarding the subject matter of this Agreement, shall be deemed to exist, or bind any of the parties hereto.*



**Capital Engineering Consultants, Inc.
2023 Billing Rates**

Sr. Principal	\$245.00 / hour
Principal	\$223.00 / hour
Director	\$215.00 / hour
Sr. Project Manager	\$205.00 / hour
Project Manager	\$196.00 / hour
Field Services	\$192.00 / hour
Sr. Engineer	\$175.00 / hour
Engineer	\$160.00 / hour
Sr. Designer	\$150.00 / hour
Designer	\$138.00 / hour
Technician / CADD	\$127.00 / hour
Intern	\$120.00 / hour
Project Administrator	\$107.00 / hour
Sr. Admin.	\$77.00 / hour
Clerical / Admin.	\$60.00 / hour

Capital Engineering Consultants, Inc. Tax ID No. 94-1492674



Program & Construction
Management

March 23, 2023

Ms. Katherine Wright, Superintendent
River Delta Unified School District
445 Montezuma Street
Rio Vista, CA 94571

Re: HVAC Replacement at Four Sites
Construction Management Fee Proposal

Dear Ms. Wright:

In accordance with the Agreement between the District and RGM Kramer, Inc., the following is our fee proposal for construction management services for the HVAC Replacement at Four Sites Project.

As set forth in the Agreement, our fee will be a fixed amount based on a percentage of the construction cost. We estimate the construction cost for the project to be approximately \$1,129,000 for the four sites combined. The services to be provided shall be as described in the Agreement for the phases described below.

Our proposed CM fee for this project is \$89,470 calculated per the attached.

RGMK will invoice the District monthly based on the percentage completion for each phase as set forth in the attached calculation. In addition to the above fees, RGMK will invoice the District for any reimbursable expenses at cost plus 10% as provided for in the Agreement. We do not expect any significant reimbursable expenses and suggest a budget of \$2,500 for such expenses.

If satisfactory, please sign and return one copy for our records.

Respectfully Submitted,

Ralph Caputo, CEO
RGM Kramer, Inc.

Accepted:
River Delta Unified School District

By: _____ Date _____

Title: _____

CC: Tammy Busch, RDUSD
Marlin Jones, RGM Kramer, Inc.
Maria Denny, RGM Kramer, Inc.
Janice Betts, RGM Kramer, Inc.

Construction Management Fee Calculation

Description	Isleton			D. H. White			Rio Vista HS			Clarksburg MS			Total Fees All Sites
	Est. Constr. Cost*	%	Fee*	Est. Constr. Cost*	%	Fee*	Est. Constr. Cost*	%	Fee*	Est. Constr. Cost*	%	Fee*	
Fee Calculation:													
8% of first \$500,000	\$ 100,500	8.0%	\$ 8,040	\$ 500,000	8.0%	\$ 40,000	\$ 100,500	8.0%	\$ 8,040	\$ 258,000	8.0%	\$ 20,640	\$ 76,720
7.5% of second \$500,000		7.5%	\$ -	\$ 170,000	7.5%	\$ 12,750		7.5%	\$ -		7.5%	\$ -	\$ 12,750
7% of next \$1,000,000		7.0%	\$ -		7.0%	\$ -		7.0%	\$ -		7.0%	\$ -	\$ -
6% of next \$4,000,000		6.0%	\$ -		6.0%	\$ -		6.0%	\$ -	\$ -	6.0%	\$ -	\$ -
5% of next \$4,000,000		5.0%	\$ -		5.0%	\$ -		5.0%	\$ -	\$ -	5.0%	\$ -	\$ -
4% over \$10,000,000		4.0%	\$ -		4.0%	\$ -		4.0%	\$ -	\$ -	4.0%	\$ -	\$ -
Total:	\$ 100,500		\$ 8,040	\$ 670,000		\$ 52,750	\$ 100,500		\$ 8,040	\$ 258,000		\$ 20,640	\$ 89,470
Breakdown by Phase:													
Design		15.0%	\$ 1,206		15.0%	\$ 7,913		15.0%	\$ 1,206		15.0%	\$ 3,096	\$ 13,421
Constructability Review & Estimating		10.0%	\$ 804		10.0%	\$ 5,275		10.0%	\$ 804		10.0%	\$ 2,064	\$ 8,947
Plan Check, Bidding & Award		5.0%	\$ 402		5.0%	\$ 2,638		5.0%	\$ 402		5.0%	\$ 1,032	\$ 4,474
Construction		65.0%	\$ 5,226		65.0%	\$ 34,288		65.0%	\$ 5,226		65.0%	\$ 13,416	\$ 58,156
Occupancy & Close-Out		5.0%	\$ 402		5.0%	\$ 2,638		5.0%	\$ 402		5.0%	\$ 1,032	\$ 4,474
Total		100.0%	\$ 8,040		100.0%	\$ 52,750		100.0%	\$ 8,040		100.0%	\$ 20,640	\$ 89,470

*Fee to be adjusted based on final construction cost.

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: April 11, 2023

Attachments: X

From: Tammy Busch, Asst. Supt. of Business Services

Item Number: 25

Type of item: (Action, Consent Action or Information Only): Action

SUBJECT:

Request to Approve Resolution #845 Directing the Execution of and Authorizing the Recording of a Termination Agreement Including a Certificate of Acceptance

BACKGROUND:

The District was previously a party to a 2009 lease finance transaction that has now been fully repaid. The Board is requested to consider and approve a resolution that will authorize the recording of a termination agreement on behalf of the District. That recorded agreement will provide public notice that the District has fully repaid the prior financing and that any pre-existing liens on the District's property have now been removed.

STATUS:

By adopting Resolution #845, the Board hereby authorizes and directs the Superintendent, the Assistant Superintendent of Business Services, or their respective designees ("Designated Officers"), and each of them individually, for and in the name of and on behalf of the District, to execute, deliver, and record the Termination Agreement in substantially the form presented to this meeting, which is hereby approved, with such changes, insertions, revisions, corrections, or amendments as shall be approved by the officer or officers executing the agreement for the District. The execution of the foregoing by a Designated Officer or Officers of the District constitutes conclusive evidence of such officer's or officers' and the Board's approval of any such changes, insertions, revisions, corrections, or amendments to the form of the agreement presented to this meeting.

The Asst. Supt. of Business Services will work with Parker and Covert LLP on submitting the approved documents.

PRESENTER:

Tammy Busch, Asst. Supt of Business Services

OTHER PEOPLE WHO MIGHT BE PRESENT:

COST AND FUNDING SOURCES:

RECOMMENDATION:

That the Board approves Resolution # 845 establishing that the District's prior 2009 lease financing has now been fully repaid.

Time allocated: 5 minutes

RESOLUTION NO. 845

**A RESOLUTION OF THE BOARD OF TRUSTEES
OF THE RIVER DELTA UNIFIED SCHOOL DISTRICT DIRECTING THE EXECUTION
OF AND AUTHORIZING THE RECORDING OF A TERMINATION AGREEMENT
INCLUDING A CERTIFICATE OF ACCEPTANCE**

WHEREAS, pursuant to a Site Lease dated June 1, 2009 (the “Site Lease”), the River Delta Unified School District (the “District”) leased the Rio Vista High School (the “Site”), to Municipal Asset Finance Corp. (the “Corporation”);

WHEREAS, pursuant to the Facilities Lease dated June 1, 2009 (the “Facilities Lease”), the Corporation leased the Site back to the District;

WHEREAS, pursuant to the Assignment Agreement dated June 1, 2009 (the “Assignment Agreement”), between the Corporation and Municipal Asset Management, Inc. (“MAM, Inc.”), the Corporation assigned to MAM, Inc. all of its right, title, and interest in and to the Site Lease and the Facilities Lease;

WHEREAS, pursuant to the Sub-Assignment Agreement dated June 1, 2009 (the “Sub-Assignment Agreement”), between MAM, Inc. and Capital One Public Funding, LLC (“COPF”), MAM, Inc. assigned to COPF all of its right, title, and interest in and to the Site Lease and the Facilities Lease;

WHEREAS, the District has paid all rental payments payable under the Facilities Lease, thereby terminating the Site Lease, the Facilities Lease, the Assignment Agreement, and the Sub-Assignment Agreement (collectively, the “Agreements”);

WHEREAS, the District, the Corporation, MAM, Inc., and COPF desire to evidence the termination of the Agreements, and the Corporation, MAM, Inc., and COPF desire to quitclaim to the District any right, title or interest the Corporation, MAM, Inc., and COPF may have in the Site under the Agreements pursuant to the Termination Agreement between the District, the Corporation, MAM, Inc., and COPF (the “Termination Agreement”), which has been presented to the Board for its review and approval, and which is incorporated herein by reference;

WHEREAS, the Termination Agreement includes a certificate of acceptance, as required by Government Code section 27281, by which the officer or officers executing the Termination Agreement will certify that the District has accepted the reconveyance of the Site pursuant to authorization by the Board of Trustees and that the District consents to recordation of the Termination Agreement by its duly authorized officer; and

WHEREAS, it appears to the District that the approval, execution, delivery, and recording of the Termination Agreement is desirable and in the best interests of the District;

NOW, THEREFORE, it is hereby resolved by the Board of Trustees of the District (the “Board”) as follows:

Section 1. Recitals. The above recitals are true and correct.

Section 2. Authorization of Officers to Execute, Deliver, and Record Termination Agreement. The Board hereby authorizes and directs the Superintendent, the Assistant Superintendent of Business Services, or their respective designees (“Designated Officers”), and each of them individually, for and in the name of and on behalf of the District, to execute, deliver, and record the Termination Agreement in substantially the form presented to this meeting, which is hereby approved, with such changes, insertions, revisions, corrections, or amendments as shall be approved by the officer or officers executing the agreement for the District. The execution of the foregoing by a Designated Officer or Officers of the District constitutes conclusive evidence of such officer’s or officers’ and the Board’s approval of any such changes, insertions, revisions, corrections, or amendments to the form of the agreement presented to this meeting.

Section 3. General Authorization. The Designated Officers and other officers of the District, and each of them individually, are hereby authorized and directed, for and in the name of and on behalf of the District, to execute and deliver any and all documents, to do any and all things and take any and all actions that may be necessary or advisable, in their discretion, in order to consummate the execution, delivery, and acceptance of the Termination Agreement, and to effect the purposes of this resolution. All actions heretofore taken by officers, employees, and agents of this District that are in conformity with the purposes and intent of this resolution are hereby approved, confirmed, and ratified.

Section 4. Effective Date. This resolution takes effect immediately upon its adoption.

APPROVED, PASSED, AND ADOPTED on April 11 2023, by the Board of Trustees of the River Delta Unified School District by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

President, Board of Trustees
River Delta Unified School District

ATTEST:

Secretary, Board of Trustees
River Delta Unified School District