

Corning Union High School

Regular School Board Meeting

DATE April 18, 2024

TYPE OF MEETING:
Regular

TIME: 5: 45 P.M.

MEMBERS ABSENT:

PLACE: Corning Union High School

MEMBERS PRESENT:

Larry Glover
Jim Bingham, Todd Henderson
Tony Turri, Cody Lamb

VISITORS:

Emily Brown, Melissa Jones
Ashley Boone, Josie Tinker
Holly Tinker, Gary Pope
Sarah Richardson, Alice Johnston
Nolan Kee

SCHOOL DISTRICT REPRESENTATIVES:

Jared Caylor, District Superintendent
Jason Armstrong, CUHS Principal
Justine Felton, CUHS Associate Principal
Heather Felciano, Director of Special Ed
Jessica Marquez, Administrative Assistant to Superintendent

THE CORNING UNION HIGH SCHOOL -

- 1. CALL TO ORDER:** The meeting was called to order at 5:45 p.m.by Board President, Larry Glover.
- 2. PLEDGE OF ALLEGIANCE:** Board President, Larry Glover asked the Board and audience to stand for the flag salute.
- 3. ROLL CALL:** Board President, Larry Glover asked for a roll call.

Attendance is as follows:
 - Tony Turri
 - Jim Bingham
 - Cody Lamb
 - Larry Glover
 - Todd Henderson
 -
- 4. APPROVAL OF AGENDA/REORDERING OF AGENDA/ADDITION OF ITEMS:** A motion was made by Todd Henderson and seconded by Cody Lamb to approve the agenda with no changes.

The vote is as follows:

Larry Glover	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____
Tony Turri	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____
Todd Henderson	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____
Cody Lamb	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____
Jim Bingham	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____

5 .REPORTS

5.1 ACADEMIC REPORT

EMILY BROWN:

Emily Brown reported on the following:

2023-2024 Courses and Enrollment

Brown: Floral 1, Floral 2, Floral Seminar, Advanced Ag, Ag Core, Ranch Management Period/ Ag Bio

Johnston: Animal Science (2), Ag Bio (3), Ranch Management Period

Kee: Ag Welding (3), Metal Fabrication (2)

Richardson: Ag Core (4), Ag Chemistry

Safford: Ag Mechanics (5)

Tinker: Natural Resources (3), NR2, ISP

Hayley Byrd (student) shared some information with the board on the Red Bluff Fairgrounds event, Leadership at the R Farm, Leadership conference at Sutter High, Shasta College Field Day, 8th Grade Ag Day and National Convention.

Total Program Enrollment

2023-2024: 481

2022-2023: 532

2021-2022: 473

Total Duplicated enrollment: 685

Course Updates

Animal Science, Dual Enrolled

Ag Mechanics, Dual Enrolled

Hoping to write additional animal science courses to complete the animal science pathway in the 2024-2025 school year.

Staffing Updates:

1. Sarah Richardson- Addition to Ag Department, hired for 2023-2024 year.
2. Melissa Jones-Maternity Sub, 1st Semester for Brown, 2nd Semester Johnston.
3. Vanessa Aguirre- Long Term Sub for Emily Brown 2nd Semester.

FFA Activities and student involvement- Hayley Byrd

Program Goals:

Facilities: Update facilities to meet the needs of our program.

Instruction: Grow pathways in areas of animal science and horticulture.

FFA: Provide consistent opportunities for students across all courses and continue to expand FFA opportunities for students.

SAE: Students will consistently utilize AET as a primary form of record keeping.

Program: Improve retention and pathway completion rates among students.

Success:

Ranch Management Meetings

Animal Science Course

Utilization of Greenhouse and Cattle

A list of all FFA Events for 2023-24 school year were shared along with the upcoming events tentatively scheduled for 2024-25.

Emily Brown also distributed invitations to each Board Member, inviting them to attend the next branding event.

**5.2 ACADEMIC
REPORT
PE DEPT CHAIR
NATALIE HICKS**

Natalie Hicks reported on the following:

Staff Includes:

Christy Correa Julio Garcia

Natalie Hicks Alisha Savage

Sammy Blucher Jared Stearns

- Folders/Record Keeping
- New Weight Room Upgrades
- P.E. waiver and number of requests for a waiver (only 6 for 24/25, 4 approved)
- Courses available for each grade level
- Our Physical Education Website
- Nutrition in Spring semester of P.E. classes
- Physical Fitness Testing

Student Presentations (Live with music)

Kickboxing (Individual Lifetime Fitness)

General Strength and Conditioning (Cristofer Ramon)

Swing Dance (Core Physical Education)

Courses for Freshman and Sophomores

- FRESHMEN WILL TAKE **CORE PHYSICAL EDUCATION**, WHICH IS COMPOSED OF TEAM SPORTS, FITNESS ACTIVITIES, A DANCE UNIT, WEEKLY PHYSICAL FITNESS TESTING, STATE PHYSICAL FITNESS TESTING, AND FITT TESTING.

Sophomores

- **CORE PHYSICAL EDUCATION** COMBINED WITH THE FRESHMEN, WHICH IS COMPOSED OF TEAM SPORTS, FITNESS ACTIVITIES, A DANCE UNIT, WEEKLY PHYSICAL FITNESS TESTING, STATE PHYSICAL FITNESS TESTING, AND FITT

TESTING

- **ATHLETIC STRENGTH AND CONDITIONING**, (FOR SOPHOMORES WHO PLAY A SPORT/S AND WHO QUALIFY BASED ON THE SECOND SEMESTER PE GRADE, SEE COURSE CATALOG FOR THE FORMULA) THIS CLASS COMBINES WARM UPS, ASSIGNED STRENGTH WORKOUTS, AGILITY, SPEED, ATHLETIC DEVELOPMENT, MAX TESTING, AND MORE.
- **FOOTBALL ATHLETIC STRENGTH AND CONDITIONING**, (SEE ABOVE-EMPHASIS ON FOOTBALL)

Courses for Juniors and Seniors

- **COMBO PHYSICAL EDUCATION**- INDIVIDUAL AND DUAL ACTIVITIES, SOME TEAM SPORTS, WEEKLY FITNESS ACTIVITIES, LESS EMPHASIS ON PHYSICAL FITNESS TESTING
- **ATH STRENGTH AND CONDITIONING** (FOR ATHLETES)- WEIGHT LIFTING, AGILITY, SPEED, ATHLETIC DEVELOPMENT
- **FOOTBALL ATH STRENGTH AND CONDITIONING**- SEE ABOVE ALONG WITH FOOTBALL DEVELOPMENT
- **GENERAL STRENGTH AND CONDITIONING** (FOR NON-ATHLETES)- WEIGHT LIFTING GEARED TOWARDS BEGINNERS
- **DANCE**- STUDENTS WILL LEARN AND PARTICIPATE IN MANY STYLES OF DANCE
- **NET GAMES**- COMPETITIVE FAST-PACED INDIVIDUAL, DUAL, AND TEAM GAMES INVOLVING A NET, FITNESS OPPORTUNITIES
- **INDIVIDUAL LIFETIME FITNESS**- ACTIVITIES THAT YOU CAN EASILY PARTICIPATE IN FOR A LIFETIME, (WEIGHTLIFTING, WALKING FOR FITNESS, STEP AEROBICS, CARDIO KICKBOXING, HOMEGYM, COMMUNITY FITNESS)

Four Year PE Requirement

- The Department appreciates the retention of the 4-year P.E. requirement for the students at CUHS, as we continue to believe that physical activity benefits the whole student.
- We continue to strive to be the best P.E. program in the North State, perhaps even the state.
- As we see Supervisors from Chico State, as well as county specialists, we continue to hear words of praise regarding our program specific to the way students dress down, levels of participation, structured warm ups, the use of notebooks, etc.
- We are proud to offer junior and senior students the opportunity to select from a more “elective” type P.E. course selection to allow them to pursue lifelong

physical activity enjoyment. We believe that this has helped to lessen PE waiver requests. We only had 9 applicants for the 23/24 school year.

- We continue to support campus-wide literacy practices and WICOR through the use of notebooks in all physical education classes.

Weight Room Upgrade

- There is a class in the weight room every period of every day. About 245 students use the weight room throughout a full class rotation.
- In December of 2021 the Weight Room received ecore flooring with a turf inlay, new cages, new benches, new bars, plates, dumbbells, new paint, and rubber baseboards.
- We continue to make this space the best we can for our students and student athletes on campus.
- We added tricep dip bars for each cage for the 23/24 school year.

Website

The department has developed www.cardinalpe.weebly.com for students to be able to access all FITT formula presentations, audio presentations, work sheets, study games, dance unit presentations, grit and growth mindset presentations, work sheets, study games, nutrition information, etc. This website is shared with students and posted in all locker rooms.

Thanks to the Board for the continued time, interest, and support of the Department of Physical Education at Corning Union High School.

5.3 STUDENT BOARD MEMBER

Student Board Member, Bentley Mondoza reported on the following after Superintendent, Jared Caylor congratulated her for being awarded the ACSA Star Student. She will be recognized on the 23rd.

1. Spring Blood Drive
2. Rodgers Ranch Showcase Event
3. Students vs Staff week
4. Drill Team Dance Show
5. Senior Auction
6. Fun Fridays
7. Spring BBQ
8. 8th Grade Invasion
9. Student Body Meetings

5.4 PRINCIPAL REPORT:

Principal, Jason Armstrong shared the following information:

Bentley Mendoza also a McConnell recipient, so CUHSD is very proud of her for her recent accomplishments.

Math and English Data Sharing was shared. The district uses Renaissance and although there are a few kinks to work through, the data is pretty great.

An Example:

214 Star Assessment (working on getting all test collected)

Star Proficiency Reading Rate 24% met (above standard)
36% met State Benchmark

FFA Conference Presentation – As Emily’s mom shared at the Rodgers Ranch event, it would be great to exploit Gabriel Palofax’s story and share with others since it was a very powerful message. It has been a huge success. Also, there is a 3 minute video of our Ranch which he can share with the Board. It is an view of the entire property and was shared at a conference with many Superintendent and Principals, and the entire room was very impressed.

Staffing- Brief update on some new teachers and staff that have recently been hired which will be on the next HR report.

5.5 SUPERINTENDENT REPORT:

Superintendent, Jared Caylor shared the following:

Campus Fencing



- Estimate coming from company that did CUESD fencing
- Once estimate is in, Board can take action on how to utilize safety funds and/or other facilities funding if needed
- Board can also decide procurement method

There is 1.2 million from a grant and 500K will be used for safety and the other 700K for fencing.

CSBA Policies

Thanks to the help of Jessica, we finally received our Policy Manual Draft. The questions is, how do we want to break the work up to review. Superintendent, Jared Caylor has an idea to divide the work load into 5 different parts for each member to review. The initial workshop was a 3 days and took place in September so now, being that its April, the Board will likely want to move forward in deciding how to tackle this. Hopefully, we can decide by May.

- Estimate coming from company that did CUESD fencing
- Once estimate is in, Board can take action on how to utilize safety funds and/or other facilities funding if needed
- Board can also decide procurement method

Attendance is as follows:

- CUHSD - 1035
- Cent- 80 (24 Graduates since 1/1/24)
- ISP - 42
- CUHS - 913

**6. PUBLIC
COMMENT
ON CLOSED
SESSION
ITEMS
NOT ON THE
AGENDA:**

There was none.

**7. ADJOURN TO
CLOSED SESSION:**

The Board adjourned to closed session at 6:30 p.m.

**8. REOPEN TO PUBLIC
SESSION:**

The Board reopened to public session at 7:30 p.m.

**9. ANNOUNCEMENT
OF ACTION TAKEN
IN CLOSED SESSION:**

Board President, shared that there was no action taken in closed session.

**10. CONSENT AGENDA
ITEMS:**

A motion was made by Cody Lamb and seconded by Todd Henderson to approve the consent agenda items.

The vote is as follows:

Larry Glover	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Tony Turri	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Todd Henderson	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Cody Lamb	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Jim Bingham	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____

**10.1 APPROVAL
OF REGULAR
SCHOOL
BOARD
MEETING
MINUTES:**

Approval of Regular Board Meeting Minutes of March 21, 2024.

**10.2 APPROVAL
OF SPECIAL
SCHOOL
BOARD
MEETING
MINUTES:**

Approval of Special Board Meeting Minutes of March 21, 2024.

**10.3 APPROVAL
OF WARRANTS:**

40263423-40263447, 40263448-40263741, 40263742-40263913
40263913-40263937, 40263938-40263938, 40263938-40264176
40264177-40264350, 40264351-40264448, 40264449-40264734
40264734- 40264758

Cal Card Report

TOTAL NUMBER OF CHECKS 1
TOTAL: \$37,637.05

CHECK # 40265420 CK AMT \$37,637.05 US BANK

**10.4 INTERDISTRICT
REQUEST:**

The request for this month are as follows:

Conley Toney
Sunny Barnes
Chance Lawrence

**10.5 HUMAN
RESOURCES
REPORT:**

Human Resources Reports is as follows:

Board Meeting Date:		4/18/24			
<u>Action</u>	<u>Type</u>	<u>Name</u>	<u>Position</u>	<u>Effective</u>	<u>Background</u>
New	Position		Centennial Opportunity Teacher	7/1/24	Safer Schools Funding
New	Position		Centennial IBI	7/1/24	Safer Schools Funding
New	Position		Centennial Teacher Woodshop	7/1/24	Equity Multiplier Funding
New Hire	Vacancy	Vargas, Rigoberto	Custodial/Maint. I	4/1/24	Filling vacancy of Edward Rajewski
New Hire	Vacancy	Ramirez, Rejes	Custodial/Maint. I	4/1/24	Filling 6.5 hour Vacancy of M. Gonzales who moved to 8 hour vacancy or C. Russell
Resignation	Voluntary	Rometti-Olson, Trevor	Grounds/Maint. II	4/9/24	Voluntary Resignation
Resignation	Voluntary	Enos, Jason	Director of MOT School	4/1/24	Voluntary Resignation
Resignation	Voluntary	Moyer, Teresa	Psychologist	6/30/24	Voluntary Resignation
Resignation	Voluntary	Rajewski, Edward	Custodial/Maint. I	3/25/24	Voluntary Resignation
Resignation	Voluntary	Runge, Rae	SPED Para	3/11/24	Voluntary Resignation
Extra Duty/Stipend/Temporary/Coaching Authorizations					

4/1/24	Differential	Bowling, Shawn	Interim Director of MOT	4/1/24	4 hours/ day differential pay
4/1/24	Differential	Johnson, Ronnie	Interim Director of MOT	4/1/24	4 hours /day differential pay

**10.6 QUARTERLY
REPORT ON
WILLIAMS
UNIFORM
COMPLAINTS:**

There were no complaints filed during this quarter.

**10.7 MOU BETWEEN
SHASTA-TEHAMA
TRINITY JOINT
COMMUNITY
COLLEGE & CUHSD:**

This agreement is between Shasta Tehama Trinity Joint Community College and Corning Union High School District. The purpose of the MOU is to define the roles and responsibilities of the parties as it relates to the Dual Enrollment High School Support Liaison.

**10.8 DONATION
INTAKE FORM:**

Corning Union High School District					
Donations Report					
Board Meeting Date:		4/18/24			
<u>Received From</u>	<u>Item</u>	<u>Reference</u>	<u>Amount/Value</u>	<u>Description</u>	<u>Purpose</u>
Sunshine Cox	Donation	Check	\$280.00	Cash/Check Donation	Funds to be used for Girls Wrestling Program
South Ace Hardware	Donation	Check	\$400.00	Cash/Check Donation	Funds to be used for Girls Wrestling Program
Western Fresh Marketing	Donation	Check	\$2,750.00	Cash/Check Donation	Funds to be used for Girls Wrestling Program
Les Schwab	Donation	Check	\$1,250.00	Cash/Check Donation	Funds to be used for various sports programs
Umpqua Bank	Donation	Check	\$1,000.00	Cash/Check Donation	Funds to be used for Girls Soccer
CUHS Boosters	Donation	Check	\$9,500.00	Cash/Check Donation	Funds to be used for every sports program
Jesse Lopez	Donation	Check	\$400.00	Cash/Check Donation	Funds to be used for Baseball Program

**10.9 COLLEGE &
CAREER PATHWAYS
PARTNERSHIP
AGREEMENT BETWEEN
SHASTA TEHAMA
TIRNITY
COMMUNITY COLLEGE
& CUHSD:**

This agreement is between Shasta Tehama Trinity Community College and Corning Union High School District for the mission of advancing the educational career and personal success of our diverse community through engagement and learning.

The term of this CCAP Agreement is for 3 years beginning on July 1, 2024, and ending on June 30, 2027 and will be subject to renewal unless otherwise terminated.

**10.10 DESIGNATION
OF CIF
REPRESENTATIVES
TO LEAGUE
FOR
2024-25:**

The Designation of CIF Representatives to League are as follows:

John Studer
Justine Felton
Jason Armstrong
Scott Fairley

Each were appointed to serve for the 2024-25 school year.

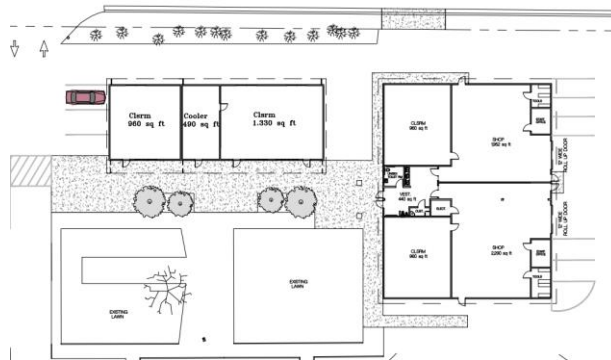
11. ITMES FOR DISCUSSION

**11.1 SHOP DESIGN
DISCUSSION:**

A diagram was shared with the Board.

- Need Approximately 4,000 sq. ft for new metal shop
- Seeking direction on how to allocate square footage (and/or change square footage in design)
- Seeking direction on next steps: Design? Procurement Method: Design, Bid, Build, Lease/Leaseback, Piggyback?

District Project Manager Zane Schreder and CUHS Ag teaching staff here to give input/answer Board questions during discussion.



There was further discussion of having 2 buildings, 2 class spaces/2 classrooms. Nolan, Jason and Jared looked at at some at PV and Red Bluff. Both were good sizes but each school has different needs. PV was 5,000 square ft and Red Bluff was not quite as big and didn't include a classroom. Bob Safford shared that he may not require as much space as Nolan will since Nolan has permanent booths and Bob can move stuff to use as needed. Board Member, Cody Lamb asked Project Manager, Zane Shreder if we could us a TI but Zane shared it will need to go through DSA eventually unless it is something simple. There were different options shared about doing one larger shop and still and still have a classroom. Do we want to increase the footprint which will likely cost more money. Board President, Larry Glover asked about Gary Pope's classroom and what he might need. Discussions were that Nolan would be pulled out and move Gary's equipment in there. The Board looked at Option D from a previous meeting to crunch some numbers. This was from a special board meeting on February 28th. This option was 7.1 million. After a few options were discussed, the next step will be that Superintendent, Jared Caylor will hold

a meeting with Jason, Emily, Bob, Nolan and Gary, then work with Zane to zero in on some plans and try to firm up some plans. Once this is done, he can move forward with speaking with Dan to zero in on some better cost estimates. Also, the Board would like for Superintendent, Jared Caylor to look into the needs of transportation as well. Zane Shreder shared that the cost for that could be approximately 400K. He shared that Princeton recently had one done for that price and also shared that this doesn't need to go through DSA.

12. ITEMS FOR ACTION:

12.1 2022-23 AUDIT REPORT:

A motion was made by Todd Henderson and seconded by Cody Lamb to approve the 2022-23 Audit Report completed by Chavan & Associates LLP dated June 30, 2023. This audit report is dated June 30, 2023 and supplies the following information:

- Financial Section
- Required Supplemental Information
- Supplementary Information
- Other Independent Auditor's Reports
- Finding and Recommendations

There being no further discussion, the Board voted unanimously to approve the 2022-23 audit report.

The vote is as follows:

Larry Glover	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____
Tony Turri	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____
Todd Henderson	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____
Cody Lamb	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____
Jim Bingham	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____

12.2 SUMMER SCHOOL:

A motion was made by Tony Turri and seconded by Todd Henderson to approve summer school for CUHS and Centennial High Schools for the 2023-24 school year. A Teacher and IBI Para will be added working at Centennial which will be paid for using grant funds. There being no further discussion, the Board voted unanimously to approve summer school.

The vote is as follows:

Larry Glover	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____
Tony Turri	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____
Todd Henderson	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____
Cody Lamb	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____
Jim Bingham	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____

12.3 COMMUNITY SCHOOLS GRANT:

A motion was made by Jim Bingham and seconded by Todd Henderson This is a discussion that the Board had last month and they have decided to move forward with the grant. The Board likes the fact that we can decide how we want to spend the money and be more selective.

There being no further discussion, the Board voted unanimously to move forward.

The vote is as follows:

Larry Glover	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Tony Turri	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Todd Henderson	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Cody Lamb	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Jim Bingham	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____

12.4 FUTURE AGENDA ITEMS:

Board President, Larry Glover asked if there were any future agenda items. Board Member, Cody Lamb would like the following:

- Modifying board meeting times during spring/summer
- AAU Coaching Policy

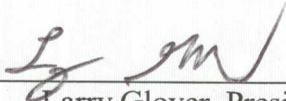
13. ADJOURNMENT:

A motion was made by Cody Lamb and seconded by Todd Henderson to adjourn the meeting at 8:00 p.m.

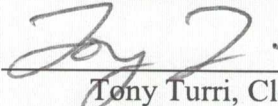
The vote is as follows:

Larry Glover	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Tony Turri	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Todd Henderson	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Cody Lamb	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Jim Bingham	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____

Approved



Larry Glover, President



Tony Turri, Clerk

Corning Union High School District Regular School Board Meeting

Date of Meeting: April 18, 2024

Time of Meeting: 5:45P.M.

Place of Meeting: CUHS Library

Agenda

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

4. APPROVAL OF AGENDA/REORDERING OF AGENDA/ADDITION OF ITEMS

Action

5. REPORTS

5.1 Academic Report – Ag Dept Chair, Emily Brown

Information

5.2 Academic Report- PE Dept. Chair Natalie Hicks

Information

5.3 Student Board Member-Bentley Mendoza

Information

5.4 Principal Report- Jason Armstrong

Information

5.5 Superintendent Report- Jared Caylor

Information

6. PUBLIC COMMENT ON CLOSED SESSION OR ITEMS NOT ON THE AGENDA

Under this item on the Agenda, the public is invited to address the Board regarding items that will be discussed in closed session or on any other matters within its jurisdiction. Individual speakers will be allowed up to 3 minutes to address the Board. The Board shall limit the total time for public input to 20 minutes. Please note that Government Code Section 54954.2(a) limits the ability of Board Members to respond to public comments. In addition, the Board may not take action on any item which is not on this agenda except as authorized by Government Code 54954.2.

7. ADJOURN TO CLOSED SESSION

7.1 PUBLIC EMPLOYEE/DISCIPLINE/DISMISSAL/RELEASE/ RESIGNATION

7.2 PUBLIC EMPLOYEE EVALUATION

Title: Superintendent

8. REOPEN TO PUBLIC SESSION

9. ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION, IF ANY

10. CONSENT AGENDA ITEMS

Action

All matters listed under the consent agenda are considered by the Board to be routine and will be enacted by the Board in one motion. Requests by a member of the Board to have any item removed from the consent agenda for discussion will be honored without debate. Requests by the public to have an item taken off the consent agenda will be considered prior to the Board taking action.

- 10.1 Approval of Regular Board Meeting Minutes of March 21, 2024**
- 10.2 Approval of Special Board Meeting Minutes of March 21, 2024**
- 10.3 Approval of Warrants**
- 10.4 Interdistrict Attendance Requests**
- 10.5 Human Resources Report**
- 10.6 Quarterly Report on Williams Uniform Complaints**
- 10.7 MOU Between Shasta-Tehama-Trinity Joint Community College & CUHSD**
- 10.8 Donation Intake Report**
- 10.9 College & Career Pathways Partnership Agreement between Shasta Tehama Trinity Community College & CUHSD**
- 10.10 Designation of CIF Representatives to League for 2024-25**

11. ITEMS FOR DISCUSSION

- 11.1 Shop Design Discussion**

The Board will discuss design options for the shop facility project.

12. ITEMS FOR ACTION

- 12.1 2022/2023 Audit Report**

The Board will discuss the 2022-23 Corning Union High school District Audit Report.

- 12.2 Summer School 2024**

The Board will act upon a recommendation that the Corning Union High School District offer Summer School at CUHS and Centennial High School.

- 12.3 Community Schools Grant**

The Board will receive more information and consider action on Community Schools Grant.

- 12.4 Future Agenda Items**

The Board will discuss the need for any future agenda items.

13. ADJOURNMENT

Request for documents that are public record and are provided at the time of the meeting to a majority of the Governing Board regarding an open session item will be made available for the public inspection upon request to the Superintendent's Office located at 643 Blackburn Avenue, Corning, CA during normal business hours. Any individual that requires disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in the Board meeting should contact the Superintendent's Office. The Board of Trustees recognizes that the district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. The Board encourages the early, informal resolution of complaints whenever possible and appropriate. The Board has also adopted policy and procedures for resolving complaints which cannot be resolved through an informal process. The Board has designated Jared Caylor, Superintendent as the compliance officer for complaints. All complaints shall be filed at the district office, 643 Blackburn Ave, Corning, CA 96021.

Corning Ag Department Report

4/18/2024

Emily Brown

2023-2024 Courses and Enrollment

- Brown: Floral 1, Floral 2, Floral Seminar, Advanced Ag, Ag Core, Ranch Management Period/ Ag Bio
- Johnston: Animal Science (2), Ag Bio (3), Ranch Management Period
- Kee: Ag Welding (3), Metal Fabrication (2)
- Richardson: Ag Core (4), Ag Chemistry
- Safford: Ag Mechanics (5)
- Tinker: Natural Resources (3), NR2, ISP

Total Program Enrollment -

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Course Updates

- Animal Science, Dual Enrolled
- Ag Mechanics, Dual Enrolled
- Hoping to write additional animal science courses to complete the animal science pathway in the 2024-2025 school year.

Staffing Updates:

1. Sarah Richardson- Addition to Ag Department, hired for 2023-2024 year.
2. Melissa Jones-Maternity Sub, 1st Semester for Brown, 2nd Semester Johnston.
3. Vanessa Aguirre- Long Term Sub for Emily Brown 2nd Semester.

FFA Activities and student involvement- Hayley Byrd

Program Goals:

- Facilities: Update facilities to meet the needs of our program.
- Instruction: Grow pathways in areas of animal science and horticulture.
- FFA: Provide consistent opportunities for students across all courses and continue to expand FFA opportunities for students.
- SAE: Students will consistently utilize AET as a primary form of record keeping.
- Program: Improve retention and pathway completion rates among students.

Success:

- Ranch Management Meetings
- Animal Science Course
- Utilization of Greenhouse and Cattle

Corning Ag Department Report

4/18/2024

Emily Brown

- Ag Teacher Stipend
- Class Sizes
- Program Interest
- FFA Involvement

Challenges:

- Staffing Changes
- Facilities and Separation of Department

Corning Ag Department Report

4/18/2024

Emily Brown

2023-2024 Corning FFA Events:

8/15	Committee Chair Bootcamp	January	Chapter Proficiency Applications
8/31-9/1	Aet Workshops During Class	1/16	January Chapter Meeting
9/12	September Chapter Meeting	January	Shasta Section Speaking
and Welcome Back BBQ 6-7:30PM		1/19-20	MFE/ ALA Redding
9/12	Tehama County Farm Bureau	2/6	February Chapter Meeting
4th Grade Farm Day 7-3PM		2/10	Chico State Field Day
9/19	GLC 8-2PM	2/12-2/16	FFA week
9/19	Mandatory Fair Meeting 6-7PM	2/14	Valentines Day Rose Sales
9/30-10/1	COLC	2/15	Drive Thru Tri Tip Dinner 3-6PM
9/26	Tri Tip Fundraiser 3PM -7PM	2/29	8th Grade Ag Day 8AM-3PM
10/3	October Chapter Meeting	3/2	Gridley Field Day
10/4	Foothill Greenhand Conference	3/3	Show Clinic
10/7	Olive festival 7AM-4PM	March	Superior Region Speaking
10/12	Shasta College Field Day	3/12	March Chapter Meeting
10/13	Homecoming Parade	3/21-3/24	State FFA Conference- Sac
10/19	3rd grade Ag Day 8AM-3PM	March	Superior Region Meeting,
10/21	Pumpkin Patch/ Haunted House	March	State Degree Ceremonies
10/25	Corning Opening and Closing	4/9	Plant Sale
10/28-11/4	National Convention	4/16	April Chapter Elections
11/14	November Chapter Meeting	April	State Speaking Finals
11/15	Shasta Section Opening/Closing	5/1	Fair BBQ
12/9?	Corning Christmas Parade	5/1-5/4	Tehama County Fair
12/12	C.C.C Community Service	5/8	Banquet 6PM
12/12	December Chapter Meeting	5/16-17	AET Workshop during class
12/19	Mid Year Officer Retreat	5/30	School Branding
1/11-1/12	AET Workshop during class	6/10-11	Officer Retreat

Corning Ag Department Report

4/18/2024

Emily Brown

Corning FFA Events Tentative 2024-2025

8/13	Committee Chair Bootcamp
8/18-8/20	COLC- Shady Creek
8/22	Peach Cobblers
8/29-30	AET Workshops During Class
9/10	September Chapter Meeting and Welcome Back BBQ 6-7:30PM
September	Tehama County Farm Bureau 4th Grade Farm Day 7-3PM
9/17	GLC 8-2PM
9/24	Mandatory Fair Meeting 6-7PM
10/8	October Chapter Meeting LUNCH
10/4	Foothill Greenhand Conference 7:30AM-3PM
10/12	Olive festival 7AM-4PM
10/12?	Shasta College Field Day 7AM-4PM
10/18	Homecoming Parade
10/24	3rd grade Ag Day 8AM-3PM
10/26	Pumpkin Patch 3-6PM and Haunted House 7-9PM
10/28	Corning Opening and Closing
11/12	November Chapter Meeting LUNCH
November	Shasta Section Opening and Closing 10AM-7PM
12/10	C.C.C Community Service 3:30-5:30
12/10	December Chapter Meeting LUNCH
12/17	Mid Year Officer Retreat 10AM-8PM
1/9-1/10	AET Workshop during class
1/17	Chapter Proficiency Applications Due
1/14	January Chapter Meeting LUNCH
January	Shasta Section Speaking Contest
1/19-20	MFE/ ALA Redding
2/25	February Chapter Meeting 6PM
2/10	Chico State Field Day
2/24-2/28	FFA week
2/14	Valentines Day Rose Sales
2/25	Drive Thru Tri Tip Dinner 3-6PM
2/27	8th Grade Ag Day 8AM-3PM
3/1	Gridley Field Day
3/2	Show Clinic
March	Superior Region Speaking
3/18	March Chapter Meeting LUNCH
4/3-4/6	State FFA Conference- Sacramento
March	Superior Region Meeting, State Degree Ceremonies
4/10	Plant Sale
4/29	April Chapter Meeting and Elections LUNCH
April	State Speaking Finals
5/1	Fair BBQ
5/1-5/4	Tehama County Fair
5/13	Banquet 6PM
5/22	School Branding
6/9-11	Officer Retreat

Corning Union High School Special School Board Meeting

DATE March 21, 2024

TYPE OF MEETING:
Special

TIME: 5:15 P.M.

MEMBERS ABSENT:

PLACE: Corning Union High School
Library

Jim Bingham , Todd Henderson

VISITORS:

MEMBERS PRESENT:

Tony Turri
Cody Lamb, Larry Glover

SCHOOL DISTRICT REPRESENTATIVES:

Jared Caylor, District Superintendent
Jessica Marquez, Administrative Assistant to the Superintendent

THE CORNING UNION HIGH SCHOOL -

1. CALL TO ORDER:

The meeting was called to order at 5:15 p.m.by Larry Glover.

**2. PLEDGE OF
ALLEGIANCE:**

Board President, Larry Glover asked the Board and audience to stand for the flag salute.

3. ROLL CALL:

Board President, Larry Glover asked for a roll call.

Attendance is as follows:

- Tony Turri
- Cody Lamb
- Larry Glover

Absent: Jim Bingham
Todd Henderson

4. PUBLIC
COMMENT
ON STUDY SESSION
ITEMS:

None.

5. STUDY SESSION

5.1 CHROMEBOOK WORKSHOP-

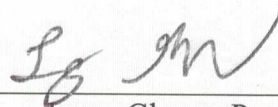
Superintendent, Jared Caylor assisted the Board in the following:

- Chromebook Distribution
- Power on
- Log in
- Accessing Google Drive
- Accessing Shared Drives
- Board Document
- Chromebooks can be taken home & used for meetings

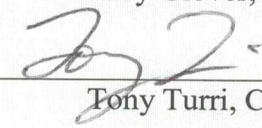
6. ADJOURNMENT:

A motion was made by Tony Turri and seconded by Cody Lamb
to adjourn the meeting at 5:25p.m.

Approved



Larry Glover, President



Tony Turri, Clerk

Corning Union High School Regular School Board Meeting

DATE March 21, 2024

TYPE OF MEETING:

Regular

TIME: 5: 45 P.M.

MEMBERS ABSENT:

Todd Henderson

PLACE: Corning Union High School

VISITORS:

MEMBERS PRESENT:

Larry Glover
Jim Bingham
Tony Turri, Cody Lamb

SCHOOL DISTRICT REPRESENTATIVES:

Jared Caylor, District Superintendent
Justine Felton, CUHS Associate Principal
Charlie Troughton, CUHS Associate Principal
Heather Felciano, Director of Special Ed
Audri Bakke, Centennial Principal
Cassie Riddle, HR Coordinator
Jessica Marquez, Administrative Assistant to Superintendent

THE CORNING UNION HIGH SCHOOL -

1. CALL TO ORDER:

The meeting was called to order at 5:45 p.m. by Board President, Larry Glover.

**2. PLEDGE OF
ALLEGIANCE:**

Board President, Larry Glover asked the Board and audience to stand for the flag salute.

3. ROLL CALL:

Board President, Larry Glover asked for a roll call.

Attendance is as follows:

- Tony Turri
- Jim Bingham
- Cody Lamb
- Larry Glover

Absent: Todd Henderson

**4. APPROVAL OF
AGENDA/REORDERING
OF AGENDA/ADDITION
OF ITEMS:**

A motion was made by Tony Turri and seconded by Cody Lamb to approve the agenda with no changes.

The vote is as follows:

Larry Glover	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Tony Turri	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Todd Henderson	Aye:	_____	No:	_____	Absent:	<u>X</u>	Abstain:	_____
Cody Lamb	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Jim Bingham	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____

5 .REPORTS

**5.1 STUDENT BOARD
MEMBER
REPORT:**

Bentley Mendoza was in Florida interviewing for a scholarship. Mrs. Theumler reported on her behalf:

1. Leadership Events
2. March Madness
3. Spring BBQ
4. Interact Club will be holding annual egg hunt (elementary kids)
5. Ballet Folklorico
6. Drill Team

**5.2 SPRING COACHES
REPORTS:**

Softball Coach, Julio Garcia reported on the following:

- Thanked Mrs. Felton and Mr. Studer for ongoing support
- 26 Players 14 of those are JV players
- Jessica Flores is the assistant coach who helps with pitchers/outfielders
- Two student teachers help out with the catchers
- JV coaches are : Levi Ross, Nick Theumler & Steve Jones
- Varsity hasn't won yet, but play competitively
- The team is traveling to Redding for a tournament tomorrow

There was further discussion about cuts and how the team is working to build the program. There haven't been many camps however, this is Julio's first year as head coach so hopefully that will be something that is done in the future.

Associate Principal, Justine Felton reported on behalf of the Tennis team as they were in Gridley.

- Coaches are Scott Button and Linda Davis.
- There are 18 boys (14 are seniors)
- They are $\frac{3}{4}$ in matches
- There are some great players
- The challenge is that only 8 can go to the away matches

- The goal is to qualify for playoffs

Associate Principal, Justine Felton reported on behalf of the Baseball Team as they were in Hamilton

- They have 13 varsity players
- They have 20 JV players
- They have 14 Freshman players
- They are working hard and Varsity is 5/1 while JV is 6/3
- The program has a new storage shed which was just put up and they are grateful to have it.

Board Member, Cody Lamb asked what is capturing kids. Are the JV moving up to Varsity or are we losing kids. Mrs. Felton shared that we are losing kids, but mainly to other sports. They are still keeping busy which is great.

Associate Principal, Justine Felton reported on behalf of Track as they were gone:

The numbers are good, over 90.

Good at the JV level with 28 boys and 32 girls

The Gary Burton Invitational is on 4/26

The team had a Cardinal Invitation (which is new) last Friday

- 18 schools participating
- 600 athletes participating

Board Member asked about the staff. Mrs. Felton shared that the staff are:

- Brett Henry
- Kelley Jardin
- Phil Mishoe- Jumping events
- Wyatt Darrow – Throwing events
- Lomeli- Hurdles
- Matt Jardin- Pole Vault

Golf Coach, Thomas Mendonsa reported on the following:

- Team placed 3rd out of 6 teams in Oroville
- Team had 2 scrimmages in Orland and played well
- There are 17 team members and pre-Covid there were 4
- There are 3 girls and 14 boys
- 8 kids have never played but are learning and doing well
- Team is doing well financially with no issues
- Kaidan Raker and Roman Bennet are doing very well and he can see them proceeding in all league
- The team is strong and working hard
- The team is very lucky to have the support of the Links at Rolling Hills

5.3 SUPERINTENDENT REPORT:

Superintendent, Jared Caylor shared the following:

Attendance is as follows:

- CUHSD - 913
- Cent- 84
- ISP - 42
- CUHS - 1039

Enrollment is holding where we want to. Looking at the % change, we are down 5.9% while the projection was 6.6%.

Audri is doing a great job at Centennial with getting students graduated. There were 6 in the last week and 10 since February. The District tries to allow students to graduate when they are ready. This is better for the students and the District.

Board Member, Cody Lamb asked about the spike in enrollment in January. Superintendent, Jared Caylor will look into the numbers and share them in a Friday update.

Parking Update

- Design to be completed by end of March
- Original Timeline:
 - Dec 22, 2023 NMR Schematic Cad Site plan provided
 - Feb 9, 2024 100% DD documents due
 - March 8, 2024 60% CD documents due
 - March 22, 2024 90% CD Coordination Teams Meeting
 - April 5, 2024 DSA Submittal documents to Architect
 - April 10, 2024 DSA Submittal
 - May 24, 2024 DSA Approval - Tentative*
 - June-Nov 2024 Tentative construction period*
- Likely delayed, up to six weeks

6. PUBLIC COMMENT ON CLOSED SESSION ITEMS NOT ON THE AGENDA:

Teacher, Ana Theumler would like the Board to consider her allowing spouses to sit with their family during graduation when they have a student graduating.

**7. ADJOURN TO
CLOSED SESSION:**

The Board adjourned to closed session at 6:20 p.m.

**8. REOPEN TO PUBLIC
SESSION:**

The Board reopened to public session at 6:40 p.m.

**9. ANNOUNCEMENT
OF ACTION TAKEN
IN CLOSED SESSION:**

Board President, shared that there was no action taken in closed session.

**10. CONSENT AGENDA
ITEMS:**

A motion was made by Cody Lamb and seconded by Jim Bingham to approve the consent agenda items.

The vote is as follows:

Larry Glover	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____
Tony Turri	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____
Todd Henderson	Aye: _____	No: _____	Absent: <u>X</u>	Abstain: _____
Cody Lamb	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____
Jim Bingham	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____

**10.1 APPROVAL
OF REGULAR
SCHOOL
BOARD
MEETING
MINUTES:**

Approval of Regular Board Meeting Minutes of February 15, 2024.

**10.2 APPROVAL
OF SPECIAL
SCHOOL
BOARD
MEETING
MINUTES:**

Approval of Special Board Meeting Minutes of February 28, 2024.

**10.3 APPROVAL
OF WARRANTS:**

40261993-40262010, 20262011-40262224, 40262226-40262236
40262236-40262482, 40262483-40262745, 40262746-40262856
40262857-40263074, 40263075-40263162 40263163-40263171

Cal Card Report

TOTAL NUMBER OF CHECKS 1
TOTAL: 24,102.84

CHECK # 40263938 CK AMT \$ 24,102.84 US BANK

**10.4 INTERDISTRICT
REQUEST:**

The request for this month are as follows:

- Christian Garcia
- Francisco Garcia
- Madyson Prather

- Tanner Prather
- Allison Roman

10.5 HUMAN RESOURCES

Human Resources Reports is as follows:

Board Meeting Date:			3/21/24			
<u>Action</u>		<u>Type</u>	<u>Name</u>	<u>Position</u>	<u>Effective</u>	<u>Background</u>
New		Position		ISP Teacher	2/15/24	.4 FTE
New Hire		Position	Grayson, Eric	ISP Teacher	3/4/24	.4 FTE
Change		Position	Gonzalez, Maria	Custodial/Maint I	2/12/24	Filling Vacancy of Candice Russell Moving from 6.5 hours to 8 hour position
Probationary Termination		Probationary	Vazquez Diaz, Janette	Para Educator I	2/16/24	Termination of Probationary Period
New Hire		Position	Runge, Rae	Para Educator I	3/4/24	Filling Vacancy of Jessica Bolmanski
New Hire		Position	Maldonado, Maria	Para Educator I	3/11/24	Filling Vacancy of Janette Vazquez Diaz
Probationary Termination		Non-ReElect	Jones, Melissa	Ag Teacher	3/15/24	
Probationary Termination		Non-ReElect	Fennell, Elliot	Teacher at Centennial	6/30/24	Non-ReElect of Probationary Teacher
Voluntary Resignation		Voluntary	Johnson, Megan	SPED Teacher	6/7/24	Voluntary Resignation
Extra Duty/Stipend/Temporary/Coaching Authorizations						
3/1/24		Stipend	Bakke, Audri	Cell Phone	Monthly	Per Board Policy (Retro 7/1/23)
3/1/24		Stipend	Morris, Heather	Associate Degree Stipend	Monthly	Classified Contract Article 8.14

10.6 APPROVAL OF NEW LIBRARY BOOKS:

Some new library books are as follows:

Torch by: Lyn Lachman Miller
 The Getaway by: Lamar Giles
 We Are All We Have by : Marina Budhos
 Shot Clock by: Caron Butler
 Welcome to Feral- Little Town Big Scares! By: Mark Fearing

10.7 MOU BETWEEN CUHSD & CITA FOR CERTIFICATED EMPLOYEE STIPENDS:

This agreement is between CUHSD and CITA for the 2023-24 school year included the following language:

\$35,000 increase in stipends. The administration will work with CITA to come up with a manner in which the \$35,000 will be allocated between FFA and Ballet Folklorico stipends. A list of duties required to receive the FFA stipend will be developed and agreed

upon by the department and the administration. This work is to be completed by March 1, 2024.

**10.8 MOU BETWEEN
CUHSD & TCDE FOR
DATA SHARING:**

This MOU is entered into the 28th day of November by and between TCDE and Corning Union High School District in order to facilitate and acknowledge the mutual sharing of data and integration between data management systems as appropriate to improve efficiencies, establish responsibilities and fee structure between parties.

**10.9 SURPLUS
EQUIPMENT
FORM :**

Surplus/Equipment Form for the following:

- Ruckus R5000 Access Point \$20 Qty 1 Unable to run current firmware
- Ruckus R510 Access Point \$ 20 Qty 1 Unable to run current firmware
- Ruckus RG600 Access Point \$20 Qty 1 Unable to run current firmware

11. ITMES FOR DISCUSSION

**11.1 SECOND
INTERIM
REPORT ON
FINANCIAL
STATUS:**

CBO, Diana Davisson reported on the following:

July 1- January 31

Total Revenue Summary

Revenue by Object Total Amount

LCFF Sources 16,695,064

Federal Revenue 2,362,344

Other State Revenue 2,564,208

Other Local Revenue 1,485,164

Total Revenue 23,106,780

Transfer In & Others 0

Total Resources 23,106,780

Expenditure by Object Total Amount

Cert. Non-Mgt Salaries 6,628,301

Class. Non-Mgt Salaries 3,884,969

Management Salaries 1,253,729

Employee Benefits 5,377,294

Books & Supplies 1,549,858

Services & Operating 2,316,041

Capital Outlay 3,873,008

Other Outgo 549,366

Total Expenditures 25,432,566

Transfer Out & Other 70,000

Total Uses 25,502,566

UNRESTRICTED REVENUE			
LCFF SOURCES	\$ 16,703,722	\$ 16,695,064 -	\$ 8,658
FEDERAL SOURCES	\$ 0	\$ 0	\$ 0
OTHER STATE	\$ 237,924	\$ 268,142	\$ 30,218 SOURCES
OTHER LOCAL	\$ 492,583	\$ 508,354	\$ 15,771 SOURCES
CONTRIBUTIONS	-\$ 2,442,900	-\$ 2,703,233	\$ 260,333
TO RESTRICTED			
TOTAL REVENUES	\$ 14,991,329	\$ 14,768,327	-\$ 223,00

UNRESTRICTED EXPENDITURES			
	1 ST Interim	2 nd Interim	Difference
CERTIFICATED SALARIES	\$ 5,754,545	\$ 5,761,725	\$ 7,180
CLASSIFIED SALARIES	\$ 2,452,440	\$ 2,543,668	\$ 91,228
EMPLOYEE BENEFITS	\$ 3,275,774	\$ 3,426,108	\$150,334
BOOKS & SUPPLIES	\$ 669,965	\$ 750,996	\$ 81,031
SERVICES	\$ 958,151	\$ 1,219,629	\$261,478
CAPITAL OUTLAY	\$ 2,438,860	\$ 2,745,180	\$306,320
OTHER OUTGO	\$ 272,183	\$ 282,720	\$ 10,537
TOTAL EXPENDITURES	\$15,821,918	\$16,730,026	\$908,10

UNRESTRICTED FUNDS			
	First Adoption	Second Interim	Difference
1. Beginning Balance	\$8,505,712	\$8,505,712	0
2. Increase (Decrease)	(\$750,699)	(1,847,785)	\$1,097.116
3. Ending Balance	\$7,755,043	\$6,657,927	-41,097,116

Fund 01 Balance Reserves Summary

	Fist Adoption	Second Interim
1. Beginning Balance	\$11,449,663	\$11,449,663
2. Increase (Decrease)	(\$1,444,837)	(2,395,786)
3. Ending Balance	10,004,826	\$9,053,877

Contributions to Programs

Transportation

Special Ed

Ranch

M & O

CTE

Centennial

2ND Interim Other Funds

Adult Ed

Café

Deferred Maint Fund 14

Pupil Transportation Fund 15

Ranch Fund 19

Building Fund 21

Capital Facilities Fund 25
Facilities Fund 35
Scholarships Fund 73

Other Notes:

Preparing, collecting data, and conducting office tasks to build the budget for the 2024.25 fiscal year. Multiple expenditure reports on several grants. LCAP work The timelines for final requisitions and purchases have been established in preparation for closing out the 2023.24 fiscal year. 2022-23 audit has been completed. The district successfully addressed and resolved two potential findings, resulting with a final “unmodified opinion” by the auditors.

**11.2 RODGERS
SCHOLARSHIP
ANNUAL BUDGET &
CLASSIFICATIONS:**

Superintendent, Jared Caylor shared the following options:

Option #1: Current

- Set thresholds (target) for scholarships (3.8 and 4.0)
- Set amounts of individual scholarships
- Potentially unpredictable number of scholarships, making budgeting funds more difficult
- Students know amounts of scholarships and required GPA ahead of time

Option #2:

- No guaranteed GPA threshold (target)
- Set amounts of individual scholarships
- Set # of scholarships
- Students know amounts of scholarships ahead of time, but not the required GPA

Option #3:

- Set thresholds (target) for scholarships (3.8 and 4.0)
- Set total budget amount
- Varying amounts of individual scholarships depending on number of awards for the year
- Students will NOT know the amounts of scholarships ahead of time, but will know what GPA they have to achieve

Board Member Cody Lamb would like to set a budget, have the top 3 recognized. Board Member, Tony Turri agrees with Cody Lamb. There was a discussion on the fact that there could be a tie for the third spot, then what would happen. There was further discussion that the original intent of the Will was to split 50/50 on Scholarships and the Ranch. Board Member, Cody Lamb is firm on making sure we have a cap and have some structure so we can sustain this in the long term. There was a discussion on what would we do with any extra money that we were saving and if the Board thought there was a need to do anything else out at the Ranch that we are currently unable to do. The items that were

11.3 COMMUNITY SCHOOLS PRESENTATION:

concerns were things like paying the Ranch Manager and paying the PGE bills they are going up. There was a discussion on the hopes that the crops would help sustain the Ranch but that idea was created by the Rodgers Ranch Vision Task Force many years ago and we are behind on that. The estimate was 2026 but will likely not happen by then. Superintendent, Jared Caylor is not as concerned about self sufficiency because he is an educator. If we have to spend 70K to pay for a groundskeeper, that's what we have to do. This is not really apples to apples with our ranch vs someone in the private sector. Board Member, Jim Bingham agrees with Cody Lamb but knows that we need to consider any educational cost. There was also a discussion that when we go in the red at the Ranch, we do go into the general fund.

Things to consider and next steps:

- Look at Ranch Expenditures
- We need to do more specific expenses
- We need to look at General Fund Ranch Expenses

Jared will take this information to Admin for discussion

Centennial Principal, Audri Bakke shared the following:
the CA Community School Framework:

4 Pillars

1. Expanded learning time and opportunities
2. Integrated student supports
3. Collaborative leadership and practices
4. Active family and community engagement

4 Key Conditions of Learning

1. Supportive environmental conditions that foster strong relationships and community
2. Productive instructional strategies that support motivation, competence, and self-directed learning
3. Social and emotional learning (SEL) that fosters skills, habits, and mindsets that enable academic progress, efficacy, and productive behavior
4. System of supports that enable healthy development, respond to student needs, and address learning barriers

Cornerstone Commitments

1. A commitment to assets-driven and strength-based practice
2. A commitment to racially just and restorative school climates
3. A commitment to powerful, culturally proficient and relevant Instruction

4. A commitment to shared decision-making and participatory practices

4 Proven Practices

- 1. Community Asset Mapping and Gap Analysis**
- 2. A Community School Coordinator**
- 3. Site-Based and LEA-Based Advisory Councils**
- 4. Integrating and Aligning with Other Relevant Programs**

The 4 Pillars are Already at CUHSD

Integrated Student Supports

- Restorative practices that address trauma & build community
 - Student therapy groups
 - HOPE Center
 - District Wellness Director
- Structures to develop relationships between students & staff
 - School clubs & athletics
 - School traditions
 - Community / Family events
- Interdisciplinary teams & systems of supports
 - Threat Team
 - MTSS Teams at both sites
- Supports & opportunities to address needs
 - Supper after school
 - Extracurriculars

Family and Community Engagement

- Offering classes, activities, and services for parents & community members
 - Corning Adult School
 - Family Resource Nights
 - DLAC
- Regular communication
 - Parent Square
 - Social Media
 - Home Visits
- Parenting Classes & Info Nights
 - Offered through the county

Collaborative Leadership Practices

- Professional development for educators and admin to transform culture & climate
 - MTSS trainings
 - AVID trainings
- Collaboration structure that supports shared learning
 - District collaboration meetings
- Site Based Leadership teams
 - MTSS Tier 1 Leadership Team
 - School Site Council
 - DELAC
- Shared goals
 - District Strategic Planning

Enriched & Expanded Learning Opportunities

- In-classroom instruction that supports inquiry-based learning
 - CTE Pathways
- Before- and after-school and summer programs
 - STARS
 - Night School
 - Summer School
- Explicit development of social-emotional and cognitive skills that help students become effective learners
 - Opportunity class?

Audri shared that there are lot of things that we are already doing and this could benefit the district. This is a good opportunity and a lot of money could be used towards extended learning time. This would be great for after school activities. Some questions to consider are:

1. What do we need?
2. What do we have?
3. What does the community think we need?

A minim would be 700K for 5 years and that is on the lower end if only Centennial applied and if we applied for the entire district, it could be more. If the District decides to apply, we would need to do so in the fall and we would likely want to hire a coordinator who would be able to work on the applications process.

Superintendent, Jared Caylor is meeting with Audri in the next coming weeks for a walk thru of the facility, so they will both discuss details further and this will be brought back to the Board for further discussion.

11.4 NATIONAL CLEARING HOUSE ANALYSES:

This report was prepared for Corning Union High School District. Center of Evaluation and Research (CER) and the Paskenta Band of Nomlaki Indians- Corning Promise analyzed, synthesized , and prepared this report using the National Student Clearinghouse (NSC) report.

After HS Graduation	High School Graduate Cohort Year (n=1,043)*							
	2016	2017	2018	2019	2020	2021	2022	2023
HS Grads enrolled in college*	127	126	144	132	131	120	125	138
1st 6 Months	50.8%	52.5%	51.6%	51.0%	45.6%	41.0%	45.7%	48.1%
1 Year Post-HS	6.3%	9.5%	6.4%	7.0%	5.7%	8.4%	4.9%	
2 Year Post-HS	3.2%	2.8%	2.3%	1.5%	3.5%	3.5%		
3 Year Post-HS	3.7%	1.7%	1.4%	4.0%	2.6%			
4 Year Post-HS	0.5%	1.7%	3.2%	2.5%				
5 Year Post-HS	1.1%	0.6%	0.9%					
6 Year Post-HS	0.5%	1.7%						
7 Year Post-HS	1.1%							

*NOTE: The data for the 2020 cohort is based on the 2019-2020 school year. The data for the 2021 cohort is based on the 2020-2021 school year. The data for the 2022 cohort is based on the 2021-2022 school year. The data for the 2023 cohort is based on the 2022-2023 school year.

CUHSD Cohort	# Enrolled in all IHEs	# Butte College	# Shasta College	# CSU Chico	Simpson University
2016	196	88	25	33	3
2017	183	81	29	30	2
2018	223	85	43	23	2
2019	191	88	34	23	3
2020	179	85	38	16	2
2021	164	77	30	8	3
2022	141	91	28	4	0
2023	140	82	35	6	1
	1,417	677	262	143	16

Superintendent, Jared Caylor shared the following highlights:

There has been a drop in the students attending during the first 2 years after high school and also it was interesting to see that most kids are attending Butte, Shasta, CSU or Simpson.

11.5 GRADUATION GOWNS:

Superintendent, Jared Caylor shared the following:

- Identification of issue based on stakeholder feedback: Staff section was too rowdy, did not reflect the District's desire for a respectful atmosphere geared towards honoring ALL students who are graduating
 - Administration ideas: limiting guests, addressing dress code for staff, potential grad gowns
 - Discussion w/ Certificated Union: Decision to go with gowns, no guests
 - Discussion w/ Classified Union: Decision to have seating section for classified staff, no guests
 - Feedback from staff/coaches regarding off campus coaches: Decision to allow off campus coaches to sit with classified staff
- Any feedback, questions, or concerns from the Board?

The Governing Board shared the following feedback:

- What do other schools do?
- This should be a decision from the staff
- Things got carried away with too many people

Superintendent, will share the feedback and further discuss with Admin.

12. ITEMS FOR ACTION:

12.1. CERTIFICATION OF THE DISTRICTS FINANCIAL CONDITION:

A motion was made by Jim Bingham and seconded by Cody Lamb to approve the district's financial status with a positive certification. There being no further discussion, the board voted unanimously to approve.

The vote is as follows:

Larry Glover	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Tony Turri	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Todd Henderson	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Cody Lamb	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Jim Bingham	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____

- 12.2. TRANSPORTATION PLAN:** A motion was made by Tony Turri and seconded by Cody Lamb to approve the Transportation Plan. Board Clerk, Tony Turri had a Clarifying question on item #3. Superintendent, Jared Caylor shared that the District has to provide transportation to all students. He also asked about #2 which has to do with Special Education. Every once in a while, we have a situation where it is more cost effective for the district to ask the parent if we could reimburse them for gas and mileage rather than having to provide transportation.

Heather Felciano looks at the mileage, the vehicle and the location. Then she keeps track of the student's attendance and then pays a daily rate at the end of the month. This doesn't happen often but it does happen.

The vote is as follows:

Larry Glover	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Tony Turri	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Todd Henderson	Aye:	_____	No:	_____	Absent:	<u>X</u>	Abstain:	_____
Cody Lamb	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Jim Bingham	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____

12.3 FUTURE AGENDA ITEMS:

Board President, Larry Glover asked if there were any future agenda items.

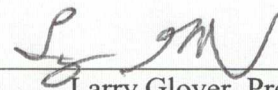
13. ADJOURNMENT:

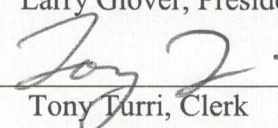
A motion was made by Cody Lamb and seconded by Jim Bingham to adjourn the meeting at 8:37 p.m.

The vote is as follows:

Larry Glover	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Tony Turri	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Todd Henderson	Aye:	_____	No:	_____	Absent:	<u>X</u>	Abstain:	_____
Cody Lamb	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Jim Bingham	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____

Approved


Larry Glover, President


Tony Turri, Clerk

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40263423	03/01/2024	AMAZON CAPITAL SERVICES, INC	01-4200	BOOKS	282.58	
			01-4300	OFFICE SUPPLIES ATTENDANCE	163.16	
				SAFETY ITEMS	193.86	
				SUPPLIES COPY CENTER	59.62	
				USB DRIVES AND BARCODE SCANNERS	135.51	834.73
40263424	03/01/2024	AMERICAN RED CROSS HEALTH & SAFETY SRVS	01-4300	ASSETS CPR/ FIRST AID CLASSES		360.00
40263425	03/01/2024	ARAMARK	01-5600	LAUNDRY CLEANING SVC	389.57	
				TRANS LAUNDRY SVC	50.07	
				UNIFORMS	198.13	637.77
40263426	03/01/2024	BRAD SCHREIBER	01-5200	3/7-3/9 B SCHREIBER CLTA CONF MONTEREY		498.46
40263427	03/01/2024	CALIF. ASSOCIATION FFA	01-5200	3/21-3/22 J ARMSTRONG STATE FFA CONF SAC		175.00
40263428	03/01/2024	CASSIE RIDDLE	01-5200	3/11-3/13 C RIDDLE FRONTLINE GATHER SANTA CLARA		317.32
40263429	03/01/2024	CDW GOVERNMENT	01-4300	DISTRICT INK		1,043.22
40263430	03/01/2024	CITY OF CORNING POLICE DEPT.	01-5800	SCHOOL RESOURCE OFFICER		10,295.68
40263431	03/01/2024	COASTAL BUSINESS SYSTEMS, INC.	01-5620	CUHSD COPIERS		645.97
40263432	03/01/2024	CORNING LUMBER COMPANY	01-4300	M&O SUPPLIES		55.29
40263433	03/01/2024	CRYSTAL CREAMERY	13-4700	NSLP DAIRY		355.50
40263434	03/01/2024	DEMCO	01-4300	LIBRARY SUPPLIES		575.03
40263435	03/01/2024	ENVOY PLAN SERVICES C/O US OMNI-TSACG COMPLIANCE	76-9519	TSA 403B FEES		60.00
40263436	03/01/2024	FELCIANO, HEATHER	01-5200	3/13-3/15 H FELCIANO SELPA 2024 ADR CONF RIVERSIDE		239.38
40263437	03/01/2024	GENERAL PRODUCE	13-4700	NSLP FRUIT/ VEGETABLES		1,000.85
40263438	03/01/2024	GOLD STAR FOODS, INC	13-5800	FEE FOR COMMODITY STORAGE		31.05
40263439	03/01/2024	HUNT & SONS, INC	01-4312	FUEL DIESEL		617.20
40263440	03/01/2024	JACK SCHREIDER & ASSOCIATES	35-5800	2023 SCHOOL FACILITY PROGRAM		277.50
40263441	03/01/2024	JOHNSON, MEGAN	Reissued			96.00*
		Reissued on 03/18/2024, Cancel Register # AP03182024D				
40263442	03/01/2024	JUNIOR LIBRARY GUILD	01-4200	LIBRARY		2,185.88
40263443	03/01/2024	LES SCHWAB	01-5600	TRANS TIRE/SERVICE		49.00
40263444	03/01/2024	LYNCH, CAROL	01-5200	3/11-3/13 CLYNCH FRONTLINE GATHER SANTA CLARA		52.00
40263445	03/01/2024	MOJAVE ELECTRIC	01-5600	KITCHEN ELECTRICAL REPAIR		1,096.00
40263446	03/01/2024	O'REILLY AUTO PARTS	01-4300	MATERIALS/SUPPLIES		256.96
40263447	03/01/2024	OLIVE CITY AUTO PARTS DERODA, INC	01-4300	MATERIALS/SUPPLIES		36.38

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40263448	03/01/2024	P G & E	01-5503	CUHS ELECTRIC/GAS 6218	17,592.54	
40263449	03/01/2024	P G & E	01-5504	CUHS ELECTRIC/GAS 6218	13,211.31	30,803.85
40263450	03/01/2024	PARTNERS FOR RURAL IMPACT	19-5503	RANCH 4916 & 7250 ELECTRIC		75.73
			01-5200	4/28-5/1 A BAKKE 2024 RURAL SUMMIT LEXINGTON		700.00
40263451	03/01/2024	PITNEY BOWES PURCHASE POWER	01-5904	23/24 PURCHASE POWER 4538		1,122.55
40263452	03/01/2024	RICO, VERONICA	01-5200	3/6-3/8 V RICO AERIES CONF SACTO		232.10
40263724	03/06/2024	AMAZON CAPITAL SERVICES, INC	01-4300	M&O SUPPLIES	29.05	
				SAFETY ITEMS	292.96	322.01
40263725	03/06/2024	ARAMARK	01-5500	LAUNDRY CLEANING SVC	389.57	
				TRANS LAUNDRY SVC	50.07	
			01-5508	UNIFORMS	198.13	
			13-5500	CAFE LAUNDRY	53.75	691.52
40263726	03/06/2024	AT&T	01-5901	CALNET 3 - TELEPHONE SVC 581/582/57893		354.06
40263727	03/06/2024	AT&T MOBILITY SPECTRUM	01-5901	AT&T MOBILITY		266.16
40263728	03/06/2024	COMPREHENSIVE ADULT STUDENT SYSTEMS	11-4300	ADULT ED TESTS		7,212.29
40263729	03/06/2024	CORNING SAFE & LOCK	01-5600	KEY SERVICE		2,208.11
40263730	03/06/2024	CRYSTAL CREAMERY	13-4700	NSLP DAIRY		655.25
40263731	03/06/2024	FLORA FRESH	01-4300	FLOWERS FOR ARRANGMENTS		378.48
40263732	03/06/2024	GOLD STAR FOODS, INC	13-4700	NSLP FOOD		4,622.12
40263733	03/06/2024	HUNT & SONS, INC	01-4311	FUEL GAS	1,037.87	
			01-4312	FUEL DIESEL	1,424.24	2,462.11
40263734	03/06/2024	LYNDSEY NYE	01-5200	2/8-2/9 L NYE 2024 NORCAL CONF MONTEREY		39.25
40263735	03/06/2024	MIKE'S APPLIANCE MICHAEL SLIGHTON JR.	01-5600	WASHER MACHINE REPAIR		229.13
40263736	03/06/2024	P G & E	01-5503	R FARM 3914 ELECTRIC/8947-8 START 12/2022		100.49
40263737	03/06/2024	P G & E	19-5503	RANCH 4916 & 7250 ELECTRIC		2,430.01
40263738	03/06/2024	P G & E	01-5503	R FARM 3914 ELECTRIC/8947-8 START 12/2022		77.78
40263739	03/06/2024	SAV-MOR FOODS	13-4700	NSLP FOOD		19.95
40263740	03/06/2024	SOUTH AVENUE ACE HARDWARE	01-4300	M&O SUPPLIES	575.83	
				MCCOYS OPEN	140.06	
			19-4300	RANCH-VARIOUS MATERIALS/SUPPLIES	186.36	902.25
40263741	03/06/2024	SUBURBAN SALES SUBURBAN HEATING OIL PRTRN LLC	01-5600	RANCH PROPANE TANK		560.18

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40263742	03/06/2024	SYSCO SACRAMENTO, INC.	13-4300	NSLP SUPPLIES	579.13	
40263743	03/06/2024	TEHAMA CO DEPT OF EDUCATION	13-4700	CACFP FOOD	611.53	1,190.66
40263744	03/06/2024	TORRES, CLEMENTINA	01-5800	INDUCTION ENROLLMENT 4 TEACHERS		13,650.00
40263745	03/06/2024	W.W. GRAINGER, INC.	01-5211	MILEAGE		94.34
40263870	03/06/2024	BEAUMONT, ANDREA	01-4300	CUSTODIAL SUPPLIES	179.90	
			01-5200	MAINTENANCE SUPPLIES	210.09	389.99
				7/17-7/19 A BEAUMONT AVID PATH ELK GROVE		52.00
40263894	03/07/2024	A-Z BUS SALES	01-4300	TRANS PARTS/SUPPLIES		327.68
40263895	03/07/2024	AERIES SOFTWARE INC EAGLE SOFTWARE	01-5200	3/6 C RIDDLE CALPADS/AERIES SACTO BOOKS FOR STAFF DEVELOPMENT	225.92	1,349.00
40263896	03/07/2024	AMAZON CAPITAL SERVICES, INC	01-4300	CSI GRANT: MATERIALS	41.03	
				OFFICE SUPPLIES	21.34	
40263897	03/07/2024	AXNER EXCAVATING, INC	14-4300	STUDENT HYGIENE PRODUCTS	144.86	433.15
				INFIELD MIX	1,858.69	
40263898	03/07/2024	COASTAL BUSINESS SYSTEMS, INC.	01-5620	COPY CENTER COPIERS	8.63-	1,850.06
				CUHSD COPIERS	2,856.38	
					2,572.01	
40263899	03/07/2024	CRYSTAL CREAMERY	13-5620	CUHSD COPIERS	37.67	5,465.06
40263900	03/07/2024	GREEN WASTE OF TEHAMA	13-4700	NSLP DAIRY		616.10
			01-5506	DISPOSAL R-FARM 4018-2763626	220.87	
			19-5506	DISPOSAL FARM-RANCH 4018-2783982	220.87	441.74
40263901	03/07/2024	GROSS-JAUREGUI, OLIVIA	01-5200	2/28-3/3 O GROSS-JAUREGUI CATE LAX		22.73
40263902	03/07/2024	HUNT & SONS, INC	01-4311	FUEL GAS	973.75	
			01-4312	FUEL DIESEL	1,432.42	2,406.17
40263903	03/07/2024	IEC POWER, LLC	01-5699	SOLAR MAINTENANCE		1,370.01
40263904	03/07/2024	JARED CAYLOR	01-5200	3/10-3/12 J CAYLOR SSDA CONF SACTO		52.00
40263905	03/07/2024	JIM BINGHAM	01-5200	3/10-3/12 J BINGHAM SSDA CONF SACTO		52.00
40263906	03/07/2024	JRD FOOD SERVICES CORNING PAPA MURPHY'S PIZZA	13-4700	NSLP FOOD		5,775.00
40263907	03/07/2024	LA RUE COMMUNICATIONS	01-5900	BUS RADIOS		300.00
40263908	03/07/2024	LARRY GLOVER	01-5200	3/1-3/12 L GLOVER SSDA CONF SACTO		52.00
40263909	03/07/2024	LAUREL AG AND WATER - LODI	01-4300	SAFFORD PCV SUPPLIER		453.93
40263910	03/07/2024	MCHALE SIGN CO INC,	01-6400	MARQUEE FOR CENTENNIAL		28,757.12
40263911	03/07/2024	MJB WELDING SUPPLY	01-4300	CYLINDER EXCHANGE FOR 23-24	2,117.11	
				Unpaid Sales Tax	8.30-	2,108.81
40263912	03/07/2024	NICO F CLEMENTE RED HAT FIRE	01-5800	FIRE EXT. SERVICE		234.00
40263913	03/07/2024	OFFICE DEPOT	01-4300	CLASSROOM SUPPLIES	217.57	

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40263913	03/07/2024	OFFICE DEPOT	01-4300	CLASSROOM SUPPLIES FOR SOCIAL SCIENCE	435.56	
40263914	03/07/2024	OLIVE CITY AUTO PARTS DERODA,INC	01-4300	M. CASE CLASSROOM SET OF STOOLS	170.23	823.36
40263915	03/07/2024	PAR, INC PSYCHOLOGICAL ASSESSMENT RES.	01-4300	MATERIALS/SUPPLIES		127.07
40263916	03/07/2024	RED TRUCK ROCK YARD LLC	14-4300	MOYER PAR PROTOCOLS		898.50
40263917	03/07/2024	SOUTH AVENUE ACE HARDWARE	01-4300	BASEBALL SHED CONCRETE		198.41
40263918	03/07/2024	THE DANIELSEN COMPANY	13-4300	M&O SUPPLIES		48.92
			13-4300	NSLP SUPPLIES	616.48	
40263919	03/07/2024	WAXIE SANITARY SUPPLY	13-4700	NSLP FOOD	1,742.45	2,358.93
40263920	03/07/2024	WESTERN READY MIX CONCRETE	01-4300	CUSTODIAL SUPPLIES		763.25
40263938	03/08/2024	U.S. BANK CORPORATE PAYMENT SYSTEM	14-4300	BASEBALL SHED CONCRETE		2,157.16
			01-4300	8TH GRADE AG DAY	453.39	
				AG MECH-COLD METAL	521.73	
				AUDIO EQUIPMENT/SPEAKER	75.76	
				COOKING PROEJCTS	31.58	
				EGGS FOR HATCHING CHICKENS	169.00	
				ELPAC STUDY SESSIONS	42.97	
				FFA WEEK FOOD AND SUPPLIES	761.75	
				FIELD DAY MEALS	449.54	
				FLORAL RIBBONS AND CONSUMABLES	121.87	
				FOOD	1,920.65	
				GREENHOUSE MATERIALS	49.24	
				GREENHOUSE TAG PRINTER	36.80	
				REPLACEMENT TOOLS	166.23	
				SHOW CLINIC MATERIALS	150.91	
				SNACKS FOR ELPAC TEST 247 CUHSD STUDENTS	328.55	
				SOAR INCENTIVES	103.39	
				SPEECH ASSESSMENTS	98.91	
				STATE CONFERENCE AND FIELD DAY MEALS	577.00	
				STRIVE FOOD&SUPPLIES	33.97	
				STUDENT INCENTIVES - CSI GRANT	63.18	
				SUCCULENT MOTHER STOCK	315.45	
				FOOD BAGS FOR STUDENTS	38.46	
				STAFF APPRECIATION	83.30	
				STAFF APPRECIATION- TREATS	417.41	
				STAFF CHRISTMAS BREAKFAST	88.98	

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40263938	03/08/2024	U.S. BANK CORPORATE PAYMENT SYSTEM				
			01-4307	STRIVE FOOD&SUPPLIES	90.59	
			01-4311	FUEL FOR DISTRICT VANS WRESTLING	229.14	
			01-4400	GREENHOUSE TAG PRINTER	88.73	
				HP 8 PORT POE + SWITCHES	1,077.39	
			01-5200	1/31-2/2 R JOHNSON BARD HVAC WRKSH	1,256.33	
				ANAHEIM		
				2/8--2/9 C TORRES 2024 NORCAL CONF	242.33	
				MONTEREY		
				2/8-2-9 J LAWRENCE 2024 NORCAL CONF	242.33	
				MONTEREY		
				2/8-2/9 L NYE 2024 NORCAL CONF	242.33	
				MONTEREY		
				3/11-3/13 C RIDDLE FRONTLINE GATHER	999.00	
				SANTA CLARA		
				3/11-3/13 CLYNCH FRONTLINE GATHER	999.00	
				SANTA CLARA		
				3/3-3/5 E BROWN EDUCATING FOR	505.00	
				CAREERS SACTO		
				3/3-3/5 J ARMSTRONG EDUCATING FOR	505.00	
				CAREERS SACTO		
				3/3-3/5 S PETTIT EDUCATING FOR	505.00	
				CAREERS SACTO		
				4/17-18 2 TEACHERS-TEACHING	125.00	
				CANNABIS AWARENESS		
				4/23-4/26 D DAVISSON FED GRANT INST	851.95	
				SAN DIEGO		
				4/28-5/1 A BAKKE 2024 RURAL SUMMIT	1,022.20	
				LEXINGTON		
				4/3-4/7 S TRAMMELL NATL ARTS	429.00	
				EDUCATION MINNEAPOLIS		
				CUSTOM SCRAPBOOK AND PICTURES	24.35	
				DEGREE APPAREL	1,117.28	
				ENG IV NF FIELD TRIP	216.00	
				GRIDLEY FIELD DAY REGISTRATION	150.00	
				Multiple Field Day Registration	1,340.00	
				QUARRY PARK REGISTRATION	1,687.95	
				STARS ROBOTICS REGISTRATION	211.15	
				TOP GOLF REGISTRATION AND MEAL	1,238.20	
				4 GIMKIT SUBS	59.88	
				01-5833		

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40263938	03/08/2024	U.S. BANK CORPORATE PAYMENT SYSTEM	01-5833	EDPUZZLE	13.50	
				SUBSCRIPTION TO ED PUZZLE FOR YEAR	13.50	
				VARIOUS SOFTWARE SUBSCRIPTIONS	365.75	
			13-4700	COSTCO-NSLP/PSNACK BAR	878.07	
40264152	03/12/2024	AMAZON CAPITAL SERVICES, INC	01-4300	US CHIEF STORE-NSLP FOOD	276.87	24,102.84
40264153	03/12/2024	ARAMARK	01-5500	OFFICE DEPOT FOR ASB	50.07	48.63
				TRANS LAUNDRY SVC		
			13-5500	CAFE LAUNDRY	53.75	103.82
40264154	03/12/2024	BEACON FIRE ALARM & SEC	01-5507	ALARM SVC		800.00
40264155	03/12/2024	CDW GOVERNMENT	01-4300	DISTRICT INK		578.35
40264156	03/12/2024	CRYSTAL CREAMERY	13-4700	NSLP DAIRY		462.75
40264157	03/12/2024	DIVISION OF STATE ARCHITECT	01-6170	NEW STU PLOT/SOFTBALL		16,875.00
40264158	03/12/2024	EWING IRRIGATION	14-4300	ATHLETICS SUPPLIES	44.83	
40264159	03/12/2024	FELTON, JUSTINE M	01-5211	MILEAGE	21	45.04
40264160	03/12/2024	FLORA FRESH	01-4300	FLOWERS FOR ARRANGEMENTS		67.00
40264161	03/12/2024	GENERAL PRODUCE	13-4700	NSLP FRUIT/VEGETABLES		1,059.18
40264162	03/12/2024	GOLD STAR FOODS, INC	13-4700	NSLP FOOD		1,007.30
40264163	03/12/2024	GUY RENTS INC.	01-5600	M&O SUPPLIES		1,326.82
40264164	03/12/2024	HUNT & SONS, INC	01-4311	FUEL GAS	804.40	356.22
40264165	03/12/2024	MT. SHASTA SPRING WATER CO,INC	01-4312	FUEL DIESEL	1,416.42	2,220.82
40264166	03/12/2024	NATALIE BORER	01-5800	TRANS WATER SERVICE	21.03	
				WATER SERVICES		
40264167	03/12/2024	NORTH STATE AV, INC	01-5200	2/28-3/3 BORER CATE LAX	39.09	60.12
			01-4400	CTE Performing Arts Lighting	12,334.70	37.88
40264168	03/12/2024	OFFICE DEPOT	01-4300	PAPER FOR CUHS	57.24	12,391.94
40264169	03/12/2024	OLIVE CITY AUTO PARTS DERODA,INC	01-4300	M&O SUPPLIES	23.14	
40264170	03/12/2024	P G & E	01-5503	CENT ELECTRIC 0308-1	44.80	24.64
40264171	03/12/2024	P G & E	01-5503	TRANS ELECTRIC/GAS 1749-6	404.85	
40264172	03/12/2024	SMARTTRASH	01-5504	TRANS ELECTRIC/GAS 1749-6	239.80	644.65
40264173	03/12/2024	SOUTH AVENUE ACE HARDWARE	01-5800	COMPACTOR MONITOR	80.00	
40264174	03/12/2024	SYSCO SACRAMENTO, INC.	01-4300	M&O SUPPLIES	422.57	
			13-4300	NSLP SUPPLIES	925.98	
40264175	03/12/2024	TEHAMA CO AIR POLLUTION CONTRL	13-4700	NSLP FOOD	722.48	1,648.46
40264176	03/12/2024	VERIZON WIRELESS SERVICES LLC	01-5800	BURN PERMIT 2024	38.50	
			01-5902	DISTRICT CELL PHONE SERVICE	39.81	

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ReqPay12c

Board Report

Checks Dated 03/01/2024 through 03/25/2024

Board Meeting Date April 18, 2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40264177	03/12/2024	WASTE MANAGEMENT	01-5506	CENT DISPOSAL 4-02058-55008 CUHS DISP 13-88262-43003/4-02058-75004	370.85 1,473.13	
40264329	03/14/2024	AMAZON CAPITAL SERVICES, INC	01-4300	CUHS DISPOSAL 4-02058-65006 VARIOUS SUPPLIES	535.89	2,379.87
40264330	03/14/2024	ANTHONY LENCI	01-5200	3/19-3/24 T LENCI NSTA CONF DENVER CO		37.56
40264331	03/14/2024	ARAMARK	01-5500 01-5508	LAUNDRY CLEANING SVC UNIFORMS	389.57 198.13	587.70
40264332	03/14/2024	CITY OF CORNING	01-5502	COR 154,155,194 CUHSD WATER/SEWER	3,446.18	
40264333	03/14/2024	COASTAL BUSINESS SYSTEMS, INC.	01-4300	COR 157 TRANS WATER/SEWER	67.39	
40264334	03/14/2024	CORNING LUMBER COMPANY	01-4300	COR 37,176 CENT WATER/SEWER STAPLES FOR COPY MACHINES	468.39	3,981.96
40264335	03/14/2024	EMILY DALE	01-5200	M&O SUPPLIES 3/21-3/24 E BROWN STATE FFA CONV SAC	58.10	250.41
40264336	03/14/2024	GYU RENTS INC.	01-4300	M&O SUPPLIES	36.07	367.44
40264337	03/14/2024	HUNT & SONS, INC	01-4311	FUEL GAS	.17	
40264338	03/14/2024	JASON ARMSTRONG	01-4312 01-5200	FUEL DIESEL 3/21-3/22 J ARMSTRONG STATE FFA CONF SAC	718.68 1,627.70	36.24 2,346.38
40264339	03/14/2024	JOHNSON, JAMES	01-5200	3/19-3/24 J JOHNSON NSTA CONF DENVER CO		214.10
40264340	03/14/2024	JOSE VILLALBA	01-5200	2/21-2/25 J VILLALBA STATE WRESTLING BAKERSFIELD		220.00
40264341	03/14/2024	JOSH JACKSON	01-5200	2/21-2/25 J JACKSON STATE WRESTLING BAKERSFIELD		236.00
40264342	03/14/2024	LES SCHWAB	01-5600	TRANS TIRE/SERVICE		112.90
40264343	03/14/2024	MCHALE SIGN CO INC,	01-6400	FOOTBALL/BASEBALL SCOREBOARDS		9,982.00
40264344	03/14/2024	MJB WELDING SUPPLY	01-4300	CYLINDER EXCHANGE FOR 23-24		62.35
40264345	03/14/2024	NOLAN KEE	01-5200	3/21-3/24 N KEE STATE FFA CONV SAC		212.00
40264346	03/14/2024	NOR-CAL TOILET RENTALS	01-5600	TOILET RENTAL - SOCCER FIELD		199.12
40264347	03/14/2024	OLIVE CITY AUTO PARTS DERODA,INC	01-4300	M&O SUPPLIES		183.02
40264348	03/14/2024	PACE ENGINEERING	01-6170	BUS CHARGING INFRASTRUCTURE		897.00
40264349	03/14/2024	RICHARDSON, SARAH	01-5200	3/21-3/24 S RICHARDSON STATE FFA CONV SAC		212.00
40264350	03/14/2024	ROBERT SAFFORD	01-5200	3/14-3/24 B SAFFORD STATE FFA CONV SAC		212.00

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Checks Dated 03/01/2024 through 03/25/2024

Board Meeting Date April 18, 2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40264351	03/14/2024	SAV-MOR FOODS	01-4300	AG BIO ACTIVITY SUPPLIES		31.08
40264352	03/14/2024	SHAUN FREDRICKSON	01-5200	3/19-3/24 S FREDRICKSON NSTA CONF DEN CO		362.04
40264353	03/14/2024	SOUTH AVENUE ACE HARDWARE	01-4300	M&O SUPPLIES	232.13	
40264354	03/14/2024	STLR RYLAND SCHOOL BUS CONSULT	14-4300	PAINT SUPPLIES	106.03	338.16
40264355	03/14/2024	W.W. GRAINGER, INC.	01-5800	BUSINESS MENTOR		740.00
40264356	03/14/2024	WAXIE SANITARY SUPPLY	01-4300	MAINTENANCE SUPPLIES		69.61
40264357	03/14/2024	WEST COAST PAPER	01-4300	CUSTODIAL SUPPLIES		1,511.73
40264434	03/18/2024	AMAZON CAPITAL SERVICES, INC	01-4300	CTE COPY CENTER		455.95
40264435	03/18/2024	ARAMARK	01-4300	OFFICE DEPOT FOR ASB	389.57	40.77
			01-5500	LAUNDRY CLEANING SVC	50.07	
				TRANS LAUNDRY SVC		
			01-5508	UNIFORMS	198.13	
40264436	03/18/2024	BIG TIME PEST CONTROL BULLERT ENTERPRISES	13-5500	CAFE LAUNDRY	53.75	691.52
			01-5505	PEST SVC	200.00	
				PEST SVC (CENT.)	50.00	
				PEST SVC (RANCH)	50.00	
40264437	03/18/2024	CDW GOVERNMENT	01-4300	TRANSPORTATION PEST	50.00	350.00
			01-5833	PROJECTOR MOUNTS	320.44	
40264438	03/18/2024	CORNING LUMBER COMPANY	01-4300	AIRMAGNET SUPPORT RENEWAL	714.00	1,034.44
40264439	03/18/2024	CRYSTAL CREAMERY	13-4700	M&O SUPPLIES		212.88
				CACFP DAIRY	391.70	
				NSLP DAIRY	462.75	854.45
40264440	03/18/2024	GENERAL PRODUCE	13-4700	NSLP FRUIT/VEGETABLES		1,482.85
40264441	03/18/2024	GOLD STAR FOODS, INC	13-4300	NSLP SUPPLIES	1,486.95	
			13-4700	NSLP FOOD	1,313.10	2,800.05
40264442	03/18/2024	GUY RENTS INC.	01-4300	M&O SUPPLIES	19.39	
				Unpaid Sales Tax	.09	19.48
40264443	03/18/2024	HUNT & SONS, INC	01-4311	FUEL GAS	1,068.69	
			01-4312	FUEL DIESEL	2,213.13	3,281.82
40264444	03/18/2024	LOZANO SMITH, LLP	01-5801	23 24 PROF/LEGAL SVCS		467.00
40264445	03/18/2024	MJB WELDING SUPPLY	01-4300	AG MECH WELDING SUPPLIES	98.59	
				CONSUMABLES FOR CLASS	1,152.79	
				Unpaid Sales Tax	5.81-	1,245.57
40264446	03/18/2024	NATALIE BORER	01-5200	2/28-3/3 BORER CATE LAX		37.12
40264447	03/18/2024	OFFICE DEPOT	01-4300	PAPER FOR CUHS		1,637.37
40264448	03/18/2024	OLIVE CITY AUTO PARTS DERODA,INC	01-4300	M&O SUPPLIES		108.32

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ReqPay12c

Board Report

Checks Dated 03/01/2024 through 03/25/2024

Board Meeting Date April 18, 2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40264449	03/18/2024	SAV-MOR FOODS	01-4300	AG CHEM ACTIVITY SUPPLIES		14.36
40264450	03/18/2024	SOUTH AVENUE ACE HARDWARE	01-4300	M&O SUPPLIES	70.87	
			19-4300	RANCH-VARIOUS MATERIALS/SUPPLIES	57.19	128.06
40264451	03/18/2024	SYSO SACRAMENTO, INC.	13-4300	NSLP SUPPLIES	305.79	
			13-4700	CACFP FOOD	450.95	756.74
40264452	03/18/2024	THE DANIELSEN COMPANY	13-4300	NSLP SUPPLIES	95.51	
			13-4700	NSLP FOOD	1,529.98	1,625.49
40264453	03/18/2024	U.S. TELEPACIFIC DBA TPX COMMUNICATIONS	01-5901	TELEPHONE SERVICE 149142	579.80	
40264454	03/18/2024	W.W. GRAINGER, INC.	01-4300	MAINTENANCE SUPPLIES	154.07	
40264455	03/18/2024	WAXIE SANITARY SUPPLY	01-4300	CUSTODIAL SUPPLIES	162.82	
40264545	03/18/2024	JOHNSON, MEGAN	01-5200	3/13-3/15 M JOHNSON SELPA 2024 ADR CONF RIVERSIDE	96.00	
40264546	03/18/2024	PETERSON, SHERRI	01-5200	2/28-3/3 S PETERSON CATE LAX	118.00	
40264607	03/19/2024	DUBUQUE BANK & TRUST COMPANY	01-7438	SOLAR LOAN PAYMENT	6,548.92	
			01-7439	SOLAR LOAN PAYMENT	43,451.08	50,000.00
40264656	03/21/2024	CALIFORNIA'S VALUED TRUST	01-3402	APRIL 2024 - J. BINGHAM // MDV	2,345.48	
				APRIL 2024 - L. GLOVER // MDV	1,254.48	
				APRIL 2024 - T. HENDERSON // D	155.41	
				APRIL 2024 - T. TURRI // MDV	1,479.48	
			01-3701	APRIL 2024 - D. SCHLOM	1,756.11	
				APRIL 2024 - J. BEARDSLEY	1,041.11	
				APRIL 2024 - J. NELSON	1,041.11	
				APRIL 2024 - M. ALBEE	1,806.53	
				APRIL 2024 - M. BEARDSLEY	1,041.11	
				APRIL 2024 - M. WILLIAMS	1,517.53	
				APRIL 2024 - T. LAMB	2,885.53	
				APRIL 2024 - W. VADER	1,041.11	
			01-3702	APRIL 2024 - M. RODRIGUEZ	1,847.24	
				APRIL 2024 - S. HOAG	953.24	
			76-9513	APRIL 2024 MEDICAL	167,808.00	
				ZERO OUT ENDING BALANCE	645.98	
			76-9551	APRIL 2024 LIFE	104.00	
			76-9552	APRIL 2024 DENTAL	19,363.20	
40264734	03/22/2024	AMAZON CAPITAL SERVICES, INC	76-9553	APRIL 2024 VISION	2,453.12	210,539.77
			01-4300	CLASSROOM SUPPLIES	157.23	
				M&O SUPPLIES	170.14	
				SUPPLIES FOR CLASSES	7.50-	
				VARIOUS SUPPLIES	284.64	

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Checks Dated 03/01/2024 through 03/25/2024

Board Meeting Date April 18, 2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40264734	03/22/2024	AMAZON CAPITAL SERVICES, INC	01-4315	DETAIL EQUIPMENT	127.40	731.91
40264735	03/22/2024	ARAMARK	01-5500	TRANS LAUNDRY SVC		50.07
40264736	03/22/2024	BAKER DISTRIBUTING COMPANY	01-4300	HVAC SUPPLIES	274.14	
				Unpaid Sales Tax	1.27	275.41
40264737	03/22/2024	BATTERY SYSTEMS INC	01-4300	TRANS BATTERIES		171.69
40264738	03/22/2024	BOB'S CONCRETE PUMPING, INC	14-4300	CONCRETE FOR BATTING CAGE		650.00
40264739	03/22/2024	CITY OF CORNING POLICE DEPT.	01-5800	SCHOOL RESOURCE OFFICER		6,268.66
40264740	03/22/2024	CORNING LUMBER COMPANY	01-4300	M&O SUPPLIES		48.45
40264741	03/22/2024	CRYSTAL CREAMERY	13-4700	NSLP DAIRY		523.75
40264742	03/22/2024	ENVVOY PLAN SERVICES C/O US OMNI-TSACG COMPLIANCE	76-9519	TSA 403B FEES		62.40
40264743	03/22/2024	LAWRENCE, JANET	01-5211	MILEAGE		28.14
40264744	03/22/2024	LES SCHWAB	01-5600	TRANS TIRE/SERVICE		359.07
40264745	03/22/2024	MJB WELDING SUPPLY	01-4300	CONSUMABLES FOR CLASS	347.36	
				Unpaid Sales Tax	1.61-	345.75
40264746	03/22/2024	O'REILLY AUTO PARTS	01-4300	MATERIALS/SUPPLIES		48.76
40264747	03/22/2024	OFFICE DEPOT	01-4300	ERGONOMICS SUPPLIES		64.64
40264748	03/22/2024	PACIFIC METAL BUILDINGS, INC	01-6170	BATTING CAGE METAL UNIT	5,550.57	
			14-6170	BATTING CAGE METAL UNIT	6,104.19	
				Unpaid Sales Tax	54.08-	11,600.68
40264749	03/22/2024	SAV-MOR FOODS	01-4300	KITCHEN SCIENCE SUPPLIES		21.92
40264750	03/22/2024	SHEFFIELD POTTERY, INC	01-4300	CERAMIC GLAZES		247.09
40264751	03/22/2024	SOUTH AVENUE ACE HARDWARE	01-4300	M&O SUPPLIES	71.94	
			14-4300	PAINT SUPPLIES	116.49	
				RANCH-VARIOUS MATERIALS/SUPPLIES	140.06	328.49
40264752	03/22/2024	SUBURBAN SALES & SERVICE INC	01-5600	RANCH PROPANE TANK		150.00
40264753	03/22/2024	SYSCO SACRAMENTO, INC.	13-4300	NSLP SUPPLIES		55.14
40264754	03/22/2024	THE DANIELSEN COMPANY	13-4300	CACFP SUPPLIES	403.17	
				NSLP FOOD	1,321.24	1,724.41
40264755	03/22/2024	THE PAPE GROUP, INC KENWORTH	01-4300	TRANS/PARTS/SUPPLIES 7106581	283.41	
				Unpaid Sales Tax	1.32	284.73
40264756	03/22/2024	TRAMMELL, SARAH	01-5200	4/3-4/7 S TRAMMELL NATL ARTS EDUCATION MINNEAPOLIS		422.04
40264757	03/22/2024	W.W. GRAINGER, INC.	01-4300	MAINTENANCE SUPPLIES		55.50
40264758	03/22/2024	WEST COAST PAPER	01-4300	CTE COPY CENTER		241.58
Total Number of Checks					187	547,538.73

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

905 - Corning Union High School

Generated for JESSICA MARQUEZ (JMARQUEZ), Mar 25 2024

8:47AM

ReqPay12c

Board Report

Checks Dated 03/01/2024 through 03/25/2024

Board Meeting Date April 18, 2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
Count	Amount					
Reissue	1					96.00
Net Issue						547,442.73

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	GENERAL	153	302,880.87
11	ADULT EDUCATION	1	7,212.29
13	CAFETERIA SPEC REV	27	32,247.48
14	DEFERRED MAINTENANCE	8	11,235.80
19	FOUNDATION SPECIAL	6	3,110.22
35	COUNTY SCH FACILITY	1	277.50
76	WARRANT/PASS-THRU	3	190,496.70
	Total Number of Checks	186	547,460.86
	Less Unpaid Sales Tax Liability		18.13
	Net (Check Amount)		547,442.73

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905 - Corning Union High School

Generated for JESSICA MARQUEZ (JMARQUEZ), Mar 25 2024 8:47AM

Register 001211 - 04/05/2024

Bank Account COUNTY - COUNTY

Payment Id Comment

Check # 40265420 01 Check Amt 37,637.05 Status Printed U.S. BANK CORPORATE PAYMENT SYSTEM (000681/1)

0693-0229	4/26-4/28 J FELTON NORTHSTATE ACSA RENO	01-0000-0-0000-2700-5200-410-000-000	399.00
3130-0229	RMA SHIPPING FOR M & D PC	01-0000-0-0000-2700-5904-410-000-000	37.76
3148-0225-01	2/20-2/25 A DIAZ CABE 2024 ANAHEIM	01-4127-0-4760-1000-5200-410-000-000	968.31
3148-0225-02	2/20-2/25 R MONTIYA CABE 2024 ANAHEIM	01-4127-0-4760-1000-5200-410-000-000	968.31
3148-0225-03	2/20-2/25 A LOPEZ-RIVERA CABE 2024 ANAHEIM	01-4127-0-4760-1000-5200-410-000-000	968.31
3148-0225-05	2/20-2/25 A DIAZ CABE 2024 ANAHEIM	01-4127-0-4760-1000-5200-410-000-000	78.00
3148-0305	3/3-3/5 S PETTIT EDUCATING FOR CAREERS SACTO	01-6387-3-0000-3900-5200-410-000-000	1,252.58
3148-0309	STAFF APPRECIATION	01-3310-0-5760-1190-4307-410-000-401	125.91
3148-0310	OFFICE SUPPLIES	01-0000-0-0000-3115-4300-410-000-000	240.31
3148-0312	OFFICE SUPPLIES	01-0000-0-0000-3115-4300-410-000-000	27.89
3148-0312-01	3/19-3/24 S FREDRICKSON NSTA CONF DEN CO	01-0000-0-1140-1000-5200-410-000-000	10.00
3148-0312-02	3/19-3/24 T LENCIN NSTA CONF DENVER CO	01-0000-0-1140-1000-5200-410-000-000	10.00
3148-0312-03	3/19-3/24 J JOHNSON NSTA CONF DENVER CO	01-0000-0-1140-1000-5200-410-000-000	10.00
3585-0301	DOOR HOLDER	01-8150-0-0000-8100-4300-410-000-000	201.00
3585-0308	S.GYM HEATER REPAIR	01-8150-0-0000-8100-5600-410-000-000	94.78
4118-0227	FOOD	01-1100-0-6141-1000-4300-410-000-310	134.14
4118-0228	FOOD	01-1100-0-6141-1000-4300-410-000-310	19.48
4118-0228-01	FOOD	01-1100-0-6141-1000-4300-410-000-310	27.07
4118-0228-02	FOOD	01-1100-0-6141-1000-4300-410-000-310	542.13
4118-0229	FOOD	01-1100-0-6141-1000-4300-410-000-310	14.83
4118-0307	FOOD	01-1100-0-6141-1000-4300-410-000-310	403.43
4118-0311	FOOD	01-1100-0-6141-1000-4300-410-000-310	338.44
4118-0320-01	FOOD	01-1100-0-6141-1000-4300-410-000-310	426.00
4118-0320-02	FOOD	01-1100-0-6141-1000-4300-410-000-310	98.45
4118-0321	FOOD	01-1100-0-6141-1000-4300-410-000-310	197.55
4627-0226	4/24-4/28 S ARMSTRONG ACSA NORTH STATE CONF RENO	01-0000-0-0000-2700-5200-410-000-000	399.00
4627-0305	3/3-3/5 J ARMSTRONG EDUCATING FOR CAREERS SACTO	01-6387-3-6100-2700-5200-410-000-000	1,324.58

5063-0305	COSTCO-NSLP/ISNACK BAR	13-5310-0-0000-3700-4700-410-000-000	531.30
5063-0319	COSTCO-NSLP/ISNACK BAR	13-5310-0-0000-3700-4700-410-000-000	548.58
5107-0221	FUEL FOR DISTRICT VANS WRESTLING	01-1100-0-1110-4200-4311-410-000-000	110.98
5107-0223	FUEL FOR DISTRICT VANS WRESTLING	01-1100-0-1110-4200-4311-410-000-000	100.00
5107-0223-01	FUEL FOR DISTRICT VANS WRESTLING	01-1100-0-1110-4200-4311-410-000-000	100.00
5107-0225	FUEL FOR DISTRICT VANS WRESTLING	01-1100-0-1110-4200-4311-410-000-000	91.18
5107-0225-01	FUEL FOR DISTRICT VANS WRESTLING	01-1100-0-1110-4200-4311-410-000-000	89.00
5107-0225-02	HOTEL ROOMS FOR STATE WRESTLING	01-1100-0-1110-4200-5800-410-000-000	727.76
5107-0225-03	HOTEL ROOMS FOR STATE WRESTLING	01-1100-0-1110-4200-5800-410-000-000	810.71
5107-0225-04	HOTEL ROOMS FOR STATE WRESTLING	01-1100-0-1110-4200-5800-410-000-000	810.71


Selection Sorted by Check Number, Inv #, Include Address=No, (Orig = 905, Source = N, Pay To = N, Payment Method = N, Check Number(s) = 40265420, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

905 - Corning Union High School

Generated for DIANA DAVISSON (DDAVISSON905), Apr 10 2024 10:05AM

Register 001211 - 04/05/2024

Bank Account COUNTY - COUNTY

Payment Id	Comment	Check Amt	37,637.05	Status	Printed	U.S. BANK CORPORATE PAYMENT SYSTEM (000681/1) - continued	
Check # 40265420	01						
5107-0227	VARIOUS SOFTWARE SUBSCRIPTIONS				01-1100-0-1150-1000-5833-410-000-000	149.99	
5107-0228	ILAB INCENTIVES				01-6500-0-5760-1120-4300-410-000-405	79.52	
5107-0228-01	3/7-3/9 B SCHREIBER CLTA CONF MONTEREY				01-4203-0-4760-1000-5200-410-000-000	320.00	
5107-0301	SNACKS FOR ELPAC TEST 247 CUHSD STUDENTS				01-4203-0-4760-1000-4300-410-000-000	31.94	
5107-0306	3/6-3/8 V RICO AERIES CONF SACTO				01-0000-0-0000-3115-5200-410-000-000	16.00	
5107-0308	3/6-3/8 V RICO AERIES CONF SACTO				01-0000-0-0000-3115-5200-410-000-000	60.00	
5107-030824	3/6-3/8 V RICO AERIES CONF SACTO				01-0000-0-0000-3115-5200-410-000-000	30.00	
5107-0313	3/11-3/13 C RIDDLE FRONTLINE GATHER SANTA CLARA				01-0000-0-0000-7200-5200-410-000-000	657.20	
5107-0313-01	3/11-3/13 CLYNCH FRONTLINE GATHER SANTA CLARA				01-0000-0-0000-7200-5200-410-000-000	774.88	
5247-0222	EDPUZZLE MONTHLY SUBSCRIPTION				01-0220-0-3200-1000-5833-411-000-603	13.50	
5247-0305	FOOD FOR COOKING CLASS				01-0220-0-3200-3900-4300-411-000-011	46.72	
5247-0305-01	STUDENT INCENTIVES				01-0220-0-3200-1000-4307-411-000-000	21.55	
5247-0306-02	J. WILLIAMS (PE)				01-0220-0-3200-1000-4300-411-000-000	66.96	
5702-0227	CANVA SUBSCRIPTION				01-0650-0-6101-1000-5833-410-000-304	119.40	
5702-0227-01	FAIR ADMISSION FOR ADVISORS				01-7010-0-3800-1000-5800-410-000-000	479.00	
5702-0229-01	SHOW CLINIC MATERIALS				01-0650-0-6101-1000-4300-410-000-323	15.00	
5702-0229-02	SHOW CLINIC MATERIALS				01-0650-0-6101-1000-4300-410-000-323	313.50	
5702-0229-03	SHOW CLINIC MATERIALS				01-0650-0-6101-1000-4300-410-000-323	10.75	
5702-0301-01	SHOW CLINIC MATERIALS				01-0650-0-6101-1000-4300-410-000-323	26.25	
5702-0301-02	SHOW CLINIC MATERIALS				01-0650-0-6101-1000-4300-410-000-323	54.00	
5702-0301-03	SHOW CLINIC MATERIALS				01-0650-0-6101-1000-4300-410-000-323	9.70	
5702-0301-04	SHOW CLINIC MATERIALS				01-0650-0-6101-1000-4300-410-000-323	310.08	
5702-0304	3/21-3/24 N KEE STATE FFA CONV SAC				01-0650-0-6101-1000-5200-410-000-000	9.60	
5702-0305	SUBSCRIPTION TO ED PUZZLE FOR YEAR				01-0650-0-6101-1000-5833-410-000-302	13.50	
5702-0306	SEEDS AND POTS FOR GREENHOUSE				01-0650-0-6102-1000-4300-410-000-321	417.52	
5702-0307	SEEDS AND POTS FOR GREENHOUSE				01-0650-0-6102-1000-4300-410-000-321	97.29	
5702-0307-01	SEEDS AND POTS FOR GREENHOUSE				01-0650-0-6102-1000-4300-410-000-321	266.62	
5702-0308	GREENHOUSE TAG PRINTER				01-0650-0-6101-1000-4300-410-000-303	201.79	
5702-0309	PLANTERS				01-0650-0-6101-1000-4400-410-000-303	486.53	
5702-0311	PLANTERS				01-0650-0-6102-1000-4300-410-000-321	377.10	
5702-0312	SHOW CLINIC MATERIALS				01-0650-0-6102-1000-4300-410-000-321	480.00	
5702-0312-01	FAIR RECRUITMENT BBQ				01-0650-0-6101-1000-4300-410-000-323	16.97	
5702-0312-03	FLORAL RIBBONS AND CONSUMABLES				01-0650-0-6102-1000-4300-410-000-321	218.60	
5702-0314-01	TOP GOLF REGISTRATION AND MEAL				01-7010-0-3800-1000-5800-410-000-000	139.38	
5702-0319	STATE CONFERENCE AND FIELD DAY MEALS				01-7010-0-3800-1000-4300-410-000-000	1,238.20	
5702-0319-01	STATE CONFERENCE AND FIELD DAY MEALS				01-7010-0-3800-1000-4300-410-000-000	578.21	
5702-0320	STATE CONFERENCE AND FIELD DAY MEALS				01-7010-0-3800-1000-4300-410-000-000	559.50	
5702-0321	STATE CONFERENCE AND FIELD DAY MEALS				01-7010-0-3800-1000-4300-410-000-000	231.79	
Selection	Sorted by Check Number, Inv #, Include Address=No, (Org = 905, Source = N, Pay To = N, Payment Method = N, Check Number(s) = 40265420, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)					25.92	
							
Page 2 of 6							

ReqPay04b

Check Register with Accounts

Register 001211 - 04/05/2024

Bank Account COUNTY - COUNTY

Payment Id	Comment	Check Amt	37,637.05	Status	Printed	U.S. BANK CORPORATE PAYMENT SYSTEM (000681/1) - continued	
Check # 40265420	01						
5702-0321-01	STATE CONFERENCE AND FIELD DAY MEALS			01-7010-0-3800-1000-4300-410-000-000		31.36	
5702-0321-02	STATE CONFERENCE AND FIELD DAY MEALS			01-7010-0-3800-1000-4300-410-000-000		34.30	
5702-0321-03	STATE CONFERENCE AND FIELD DAY MEALS			01-7010-0-3800-1000-4300-410-000-000		331.18	
5702-0321-04	3/21-3/24 GAS FOR FFA CONVENTION			01-0650-0-6101-1000-4300-410-000-000		40.90	
5779-0225	3/13-3/15 M JOHNSON SELPA 2024 ADR CONF			01-4035-0-5760-1120-5200-410-000-000		225.26	
	RIVERSIDE						
5779-0226	3/13-3/15 H FELCIANO SELPA 2024 ADR CONF			01-4035-0-0000-2700-5200-410-000-000		225.26	
	RIVERSIDE						
5779-0227	FOOD BAGS FOR STUDENTS			01-0000-0-0000-2700-4307-410-000-888		116.92	
5779-0315	3/13-3/15 M JOHNSON SELPA 2024 ADR CONF			01-4035-0-5760-1120-5200-410-000-000		39.00	
	RIVERSIDE						
5779-0315-01	3/13-3/15 M JOHNSON SELPA 2024 ADR CONF			01-4035-0-5760-1120-5200-410-000-000		21.15	
	RIVERSIDE						
5779-0315-02	3/13-3/15 H FELCIANO SELPA 2024 ADR CONF			01-4035-0-0000-2700-5200-410-000-000		268.71	
	RIVERSIDE						
5779-0315-03	3/13-3/15 M JOHNSON SELPA 2024 ADR CONF			01-4035-0-5760-1120-5200-410-000-000		270.54	
	RIVERSIDE						
5779-0315-04	3/13-3/15 H FELCIANO SELPA 2024 ADR CONF			01-4035-0-0000-2700-5200-410-000-000		324.54	
	RIVERSIDE						
5779-0315-05	3/13-3/15 M JOHNSON SELPA 2024 ADR CONF			01-4035-0-5760-1120-5200-410-000-000		45.28-	
	RIVERSIDE						
5779-0315-06	3/13-3/15 H FELCIANO SELPA 2024 ADR CONF			01-4035-0-0000-2700-5200-410-000-000		45.28-	
	RIVERSIDE						
5779-0317	FOOD BAGS FOR STUDENTS			01-0000-0-0000-2700-4307-410-000-888		62.23	
5779-0318	ERROR REIMBURSEMENT			01-0000-0-0000-2700-5200-410-000-000		585.96	
5779-0319	SECURITY - BODY METAL SEARCH TOOL			01-0000-0-0000-8300-4300-410-000-010		183.12	
6218-0226	4/24-4/28 J CAYLOR ACSA CONF RENO			01-0000-0-0000-7150-5200-410-000-000		399.00	
6218-0226-01	3/10-3/12 J CAYLOR SSDA CONF SACTO			01-0000-0-0000-7150-5200-410-000-000		650.00	
6218-0226-02	3/1-3/12 L GLOVER SSDA CONF SACTO			01-0000-0-0000-7100-5200-410-000-000		650.00	
6218-0226-03	3/10-3/12 J BINGHAM SSDA CONF SACTO			01-0000-0-0000-7100-5200-410-000-000		650.00	
6218-0227-01	3/1-3/12 L GLOVER SSDA CONF SACTO			01-0000-0-0000-7100-5200-410-000-000		205.43	
6218-0227-02	3/10-3/12 J CAYLOR SSDA CONF SACTO			01-0000-0-0000-7150-5200-410-000-000		205.43	
6218-0227-03	3/10-3/12 J BINGHAM SSDA CONF SACTO			01-0000-0-0000-7100-5200-410-000-000		205.43	
6218-0312-01	3/10-3/12 J CAYLOR SSDA CONF SACTO			01-0000-0-0000-7150-5200-410-000-000		285.43	
6218-0312-02	3/10-3/12 J BINGHAM SSDA CONF SACTO			01-0000-0-0000-7100-5200-410-000-000		273.98	
6218-0312-03	3/1-3/12 L GLOVER SSDA CONF SACTO			01-0000-0-0000-7100-5200-410-000-000		213.43	
6342-0221-01	4/3-4/7 S TRAMMELL NATL ARTS EDUCATION			01-0000-0-1200-1000-5200-410-000-000		948.74	
	MINNEAPOLIS						

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 905, Source = N, Pay To = N, Payment Method = N, Check Number(s) = 40265420, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

ReqPay04b

Check Register with Accounts

Register 001211 - 04/05/2024

Bank Account COUNTY - COUNTY

Payment Id	Comment	Check #	Check Amt	Status	Printed	U.S. BANK CORPORATE PAYMENT SYSTEM (000681/1) - continued
40265420	01		37,637.05	Printed		
6342-0221-02	4/3-4/7 S TRAMMELL NATL ARTS EDUCATION			01-0000-0-1200-1000-5200-410-000-000		661.96
	MINNEAPOLIS					
6342-0223-02	REEL MOWER PARTS			01-0723-0-0000-3600-4300-410-000-000		592.57
6342-0301-02	3/6-3/8 V RICO AERIES CONF SACTO			01-0000-0-0000-3115-5200-410-000-000		342.00
6342-0303-01	2/28-3/3 S MCBRIDE CATE LAX			01-0000-0-1150-1000-5200-410-000-000		924.92
6342-0303-02	2/28-3/3 BORER CATE LAX			01-0000-0-1150-1000-5200-410-000-000		924.92
6342-0303-03	2/28-3/3 S PETERSON CATE LAX			01-0000-0-1150-1000-5200-410-000-000		924.92
6342-0303-04	2/28-3/3 O GROSS-JAUREGUI CATE LAX			01-0000-0-1150-1000-5200-410-000-000		924.92
6342-0303-05	2/28-3/3 A BEAUMONT CATE LAX			01-0000-0-1150-1000-5200-410-000-000		924.92
6342-0309-02	3/7-3/9 B SCHREIBER CLTA CONF MONTEREY			01-4203-0-4760-1000-5200-410-000-000		504.66
6342-0313-01	WELLNEST - FOOD INCENTIVES			01-6500-0-5760-1110-4300-410-000-406		155.31
6342-0316-02	MUSIC CONNECTION			01-1100-0-1222-1000-4300-410-000-000		270.61
6342-0320-01	HOME DEPOT			01-1100-0-1200-1000-4300-410-000-000		106.67
6342-0320-02	HOME DEPOT			01-1100-0-1200-1000-4300-410-000-000		23.67
6342-0321	STAINED GLASS SUPPLIES			01-1100-0-1200-1000-4300-410-000-000		135.48
				01-1100-0-1200-1000-4400-410-000-000		660.84

Number of Items

1

37,637.05

Totals for Register 001211

2024 FUND-OBJ Expense Summary / Register 001211

01-4300	8,932.40	
01-4307	545.21	
01-4311	491.16	
01-4400	1,147.37	
01-5200	20,945.72	
01-5600	94.78	
01-5800	4,066.38	
01-5833	296.39	
01-5904	37.76	
01-9110*		36,557.17-
Totals for Fund 01	36,557.17	36,557.17-
13-4700	1,079.88	
13-9110*		1,079.88-
Totals for Fund 13	1,079.88	1,079.88-
Totals for Register 001211	37,637.05	37,637.05-

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 905, Source = N, Pay To = N, Payment Method = N, Check Number(s) = 40265420, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

905 - Corning Union High School

Generated for DIANA DAVISSON (DDAVISSON905), Apr 10 2024

* denotes System Generated entry

Net change to Cash 9110 37,637.05-Credit

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 905, Source = N, Pay To = N, Payment Method = N, Check Number(s) = 40265420,

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905 - Corning Union High School

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905 - Corning Union High School

Generated for DIANA DAVISSON (DDAVISSON905), Apr 10 2024
10:05AM

2023-2024 School Year			Incoming	Updated: 1/12/24	
Last Name	First	Grade	From	Code	Reason / Date
Bain	Ivy	12th	Red Bluff	1	Established 8/24/23
Barmejo	Miguel Servin	12th	Orland Unified	1	Established 9/6/23
Blanco	Elena	12th	Willows Unified	1	Established 10/25/23
Carranza	Luis	9th	Red Bluff	1	Established 8/11/23
Carter	Hayden	12th	Orland Unified	1	Established 9/19/23
Carter	Lily	11th	Orland Unified	1	Established 9/19/23
Castillo	Liliana	12th	Red Bluff	1	Established 10/17/23
Castro	Alexander	9th	Red Bluff	1	Established 8/8/23 - Revoked 1/30/24
Ceja	Luis	9th	Red Bluff	1	Established 5/8/23
Coats	Reagan	10th	Red Bluff	1	Established 6/26/23
Dutra	Gavin	10th	Orland Unified	1	Established 9/5/23
Edmiston	Ashleigh	11	Red Bluff	1	Established 10/25/23
Ezzat	Nathan	9th	Red Bluff	1	Established 10/13/23
Feejo	Nicholas	10th	Red Bluff	1	Established 9/28/23
Freund	Aubree	9th	Red Bluff	1	Established 2/9/23
Gallardo	Joanna	11th	Willows	1	Established 10/10/23
Godinez	Luis	9th	Red Bluff	1	Established 8/1/23
Godinez Ceja	Antonio	11th	Red Bluff	1	Established 8/22/23
Guillen-Calderon	Jairo	11th	Red Bluff	1	Established 9/12/23
Guillen	Marcela	11th	Red Bluff	1	Established 1/12/24
Guy	Tapanga	11th	Orland Unified	1	Established 10/10/23
Hernandez	Natalia	11th	Los Molinos	1	Established 6/5/23
Houchins	Anthonye	12th	Red Bluff	1	Established 7/18/23
Jones	Kayden	10th	Orland Unified	1	Established 9/1/23
Linder	Caitlyn	9th	Red Bluff	1	Established 9/7/23
Linder	Taylor	11th	Red Bluff	1	Established 9/7/23
Miron	Jose	12th	Chico	1	Established 9/6/23
Mackintosh	Nicolas	12	Red Bluff	1	Established 9/19/23
Monarez	Elizabeth	10th	Red Bluff	1	Established 1/17/24
McKibbin	Ketura	12th	Red Bluff	1	Established 6/26/23
Ochs	Cade	12th	Los Molinos	1	Renewal Established 8/14/20
Osorio	Briana	9th	Los Molinos	1	Established 3/9/23
Pastron	Aleexandria	11th	Orland Unified	1	Established 9/19/23
Paulson	Brian	12th	Los Molinos	1	Denied per CUHSD 8/11/23
Pintor-Gonzalez	Xiomara	9th	Willows	1	Established 10/10/23
Reilly	Lillian	10th	Anderson Unified	1	Established 7/10/23
Rosales	Ricardo	11th	Los Molinos	1	Established 8/31/23
Steuer	Livia	10th	Red Bluff	1	Established 6/26/23
Valdovinos	Jose	12th	Red Bluff	1	Established 10/16/23
Williams	Devin	12th	Los Molinos	1	Established 9/20/23
Wright	Claudia	12th	Red Bluff	1	Established 9/22/23
Wright	Jenny	11th	Red Bluff	1	Established 9/26/23

2023-24 School Year -

Outgoing

Updated: 3/22/24

Last Name	First	Grade	To	Code	Outcome/ Date
Alexander	Roy	10th	Orland Unified	1	Established 10/31/23
Baez	Luis	12th	Orland Unified	1	Established 3/20/24
Brooks	Jack	9th	Orland Unified	1	Established 7/26/23
Cameron	Malachi	9th	Orland Unified	1	Established 8/14/23
Castro Garcia	Christian	9th	Los Molinos	1	Established 2/6/24
Chamberlin	Francisco	12th	Los Molinos	1	Established 2/6/24
Chamberlin	Sophie	10th	Red Bluff	1	Established 8/9/23
Cruz	Miranda	9th	Orland Unified	1	Established 8/9/23
Drake	Chyna	10th	Orland Unified	1	Established 11/7/23
Favala	Itzia	10th	Red Bluff	1	Established 8/7/23
Figueras	Yaritza	10th	Red Bluff	1	Established 8/7/23
Flournoy	Bree	11th	Los Molinos	1	Established 8/18/23
Freeman	Coalby	10th	Orland Unified	1	Established 8/16/23
Gilbert	Taylor	10th	Los Molinos	1	Established 8/7/23
Griego	Mia	12th	Los Molinos	1	Established 8/8/23
Gutierrez	Jimena	12th	Chico Unified	1	Established 5/23/23
Hagan	Jonathan	9th	Orland Unified	1	Established 3/13/23
Hernandez Reyes	Jose	12th	Red Bluff	1	Established 10/6/23
Infante	Kamila	9th	Hamilton Unified	1	Established 8/14/23
Johnson	Kyle	10th	Orland Unified	1	Established 5/18/23
Kampmann	Tucker	12th	Orland Unified	1	Renewal from 2020-21 school year Established 6/25/20
Lacitnola	Madeline	9th	Chico Unified	1	Established 1/19/23
Lawrence	Chance	10th	Orland Unified	1	Established 10/28/23
Madrigal	Aiden	9th	Red Bluff	1	Established 6/26/23
Madrigal	Jocelyn	11th	Red Bluff	1	Established 6/26/23
Maloney	Aren	10th	Hamilton Unified	1	Established 8/22/23
Mckenzie	Kaylen	12th	Orland Unified	1	Denied per Orland- currently full
Moreno	Andres	9th	Los Molinos	1	Established 4/3/23
Morfin	Sergio	9th	Los Molinos	1	Established 12/11/23
Murillo	Anthony	9th	Orland Unified	1	Established 2/7/23
Nagrete	Valerie	10th	Los Molinos	1	Established 5/18/23
Nunes	Madalyn	9th	Orland Unified	1	Established 1/1/6/23
Padilla	Jonathan	11th	Chico Unified	1	Denied per Chico Unified 5/23 -approved 5/24
Parker	Jett	11th	Red Bluff	1	Established 12/8/23
Perez	Omair	9th	Chico Unified	1	Established 4/13/23
Prather	Madysen	10th	Los Molinos	1	Established 2/9/24
Prather	Tanner	9th	Los Molinos	1	Established 2/9/24
Prouly	Samantha	11th	Orland Unified	1	Established 10/31/23
Rico	Diego	12th	Orland Unified	1	Established 3/22/24
Roman	Allison	11th	Los Molinos	1	Established 2/9/24
Ross	Kaden	11th	Los Molinos	1	Established 11/29/23
Salazar	Maylyn	10th	Red Bluff	1	Established 5/3/23
Staton	Christa	9th	Chico Unified	1	Denied 4/19 per CH (no room in SPED program)
Staton	Rosehannah	10th	Chico Unified	1	Denied 4/19 per CH (no room in SPED program)
Talley	Alyssa	9th	Red Bluff	1	Established 8/10/23
Talley	David	11th	Red Bluff	1	Established 8/10/23
Talley	Emilia	12th	Red Bluff	1	Established 8/10/23
Talley	Jackson	9th	Chico Unified	1	Pending Chico's approval in January when they review
Taylor	Lilliana	9th	Orland Unified	1	Estalished 2/7/23
Tejada	River	10th	Orland Unified	1	Established 2/7/23
Toney	Marisol	9th	Los Molinos	1	Established 1/17/24
Valladares	Conley	10th	Orland Unified	1	Established 5/8/23
Valladares	Alaan	9th	Los Molinos	1	Established 7/11/23
Walker	Ladarius	10th	Orland Unified	1	Denied per Orland 10/30/23
Wilson	Bryce	9th	Orland Unified	1	Established 11/17/23

2024-25 School Year -				Outgoing	Updated: 3/21/24	
Last Name	First	Grade	To	Code	Outcome/ Date	
Bambauer	George	9th	Hamilton Unified	1	Established 2/6/24	
Barnes	Sunny	9th	Los Molinos	1	Established 3/21/24	
Talley	Jackson	10th	Chico Unified	1	Renewal Approved 1/26/24	
Lawrence	Chance	11th	Orland Unified	1	Renewal Approved 3/12/24	
Moreno	Andres	10th	Los Molinos	1	Established 2/28/24	
Negrete	Valerie	11th	Los Molinos	1	Renewal Approved 5/18/23	
Perez	Omar	11th	Chico Unified	1	Renewal Approved 2/5/24	
Staton	Elizabeth	9th	Chico Unified	1	Renewal Approved 1/26/24	
Toney	Conley	11th	Orland Unified	1	Established 3/6/24	

Board Meeting Date:		4/18/24			
<u>Action</u>	<u>Type</u>	<u>Name</u>	<u>Position</u>	<u>Effective</u>	<u>Background</u>
New	Position		Centennial Opportunity Teacher	7/1/24	Safer Schools Funding
New	Position		Centennial IBI	7/1/24	Safer Schools Funding
New	Position		Centennial Teacher Woodshop	7/1/24	Equity Multiplier Funding
New Hire	Vacancy	Vargas, Rigoberto	Custodial/Maint. I	4/1/24	Filling vacancy of Edward Rajewski
New Hire	Vacancy	Ramirez, Rejes	Custodial/Maint. I	5/1/24	Filling 6.5 hour Vacancy of M. Gonzales who moved to 8 hour vacancy or C.
Resignation	Voluntary	Rometti-Olson, Trevor	Grounds/Maint. II	4/9/24	Voluntary Resignation
Resignation	Voluntary	Enos, Jason	Director of MOT	4/1/24	Voluntary Resignation
Resignation	Voluntary	Moyer, Teresa	School Psychologist	6/30/24	Voluntary Resignation
Resignation	Voluntary	Rajewski, Edward	Custodial/Maint. I	3/25/24	Voluntary Resignation
Resignation	Voluntary	Runge, Rae	SPED Para	3/11/24	Voluntary Resignation
Extra Duty/Stipend/Temporary/Coaching Authorizations					
4/1/24	Differential	Bowling, Shawn	Interim Director of MOT	4/1/24	4 hours/ day differential pay
4/1/24	Differential	Johnson, Ronnie	Interim Director of MOT	4/1/24	4 hours /day differential pay

Quarterly Report on Williams Uniform Complaints
Education Code 35186(d)

District: Corning Union High School District

Person completing this form: Jason Armstrong Title: Principal

Quarterly Report Submission Date: April 2024
Month Year

Date for information to be reported publicly at governing board meeting: 04/18/24

Please check the box that applies:

☒ No complaints were filed with any school in the district during the quarter indicated above.

☐ Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials			
Teacher Vacancy or Misassignment			
Facilities Conditions			
TOTALS	0	0	0

Jared Caylor
Print Name of District Superintendent


Signature of District Superintendent

04/08/2024
Date



**MEMORANDUM OF UNDERSTANDING
BETWEEN
SHASTA-TEHAMA-TRINITY JOINT COMMUNITY COLLEGE DISTRICT
AND
CORNING UNION HIGH SCHOOL DISTRICT**

1. **PARTIES.** This Memorandum of Understanding ("MOU") is hereby made and entered into by and between the Shasta-Tehama-Trinity Joint Community College District ("District") and Corning Union High School District ("Corning").
2. **PURPOSE.** The purpose of this MOU is to define the roles and responsibilities of the parties as it relates to the Dual Enrollment High School Support Liaison Program. The Dual Enrollment High School Support Liaison program is a project created under the Institutional Resilience and Expanded Post-Secondary Opportunity (IREPO) Grant. The participating high school district will delegate up to two liaisons who will be responsible for the common objectives and program goals listed in Addendum A.
3. **COMMON OBJECTIVE.** The parties to this MOU have the common overall objectives of eliminating student enrollment and registration barriers, increasing participation, and development of academic pathways that lead to degrees or certificates at Shasta College.
4. **JOINT RESPONSIBILITIES.** Jointly, the parties shall collaborate to achieve common goals stated in this agreement and provide information sharing of relevant student and institutional data. Parties shall use all available resources to achieve High School Support Liaison program objectives.
5. **RESPONSIBILITIES OF DISTRICT.** District agrees to perform the following activities and provide the following resources: Student data as it pertains to student enrollment and success outcomes, assistance in navigating Dual Enrollment processes, pathway sequencing and course expertise provided by a qualified Shasta College academic counselor, and any other resources relevant to the goals of the High School Support Liaison program.
6. **RESPONSIBILITIES OF Corning.** agrees to perform the following activities and provide the following resources: Student data as it pertains to the Dual Enrollment program, high school course offerings, access to high school rosters and transcripts, and any other relevant information regarding high school students participating in dual enrollment.
7. **TERM OF MOU.** This MOU will become effective on August 1, 2023, and will remain in effect until September 30, 2024, unless terminated earlier in accordance with this MOU.
8. **TERMINATION.** This MOU may be terminated, without cause, by either party upon thirty (30) days written notice of termination to the other party. Notice of termination shall be sent or otherwise delivered to the person signing this MOU.
9. **PAYMENT.** The district shall pay Corning the sum not to exceed \$10,000 for the performance of the services set forth in this MOU.
10. **INSURANCE.** With respect to the performance of work under this MOU, District and Corning shall each secure and shall maintain in full force and effect during the full term of this Agreement general

liability insurance, or participation in a self-insurance program, in amounts not less than \$1 million each occurrence, \$2 million in the aggregate. Insurance policies shall be written by carriers reasonably satisfactory to each party.

11. GENERAL PROVISIONS

- A. **AMENDMENTS.** This MOU may be amended or modified upon the request of either party. Any changes, modifications, revisions or amendments to this MOU which are mutually agreed upon by and between the parties to this MOU shall be incorporated by written instrument, signed and dated by both parties.
- B. **FUNDS UNAVAILABLE.** This MOU may be terminated immediately if funds become unavailable for the support of the program for which the services are provided. In the event termination is pursuant to this paragraph, a notice specifying reason for termination shall be sent as soon as possible after the termination in accordance with the procedures set forth in Paragraph 8 of this MOU.
- C. **INDEMNIFICATION.** To the fullest extent permitted by law Corning shall defend, indemnify, and hold harmless District, its trustees, officers, agents, employees, and volunteers from and against all claims, damages, losses, and expenses (including but not limited to attorney fees and court costs) arising from the acts, errors, mistakes, omissions, work or service of Corning its agents, employees, or subcontractors arising out of or in the performance of this MOU, except such liability caused by the active negligence, sole negligence or willful misconduct of the District.
- D. **INDEPENDENT CONTRACTOR** Corning, in the performance of this MOU, shall be and act as an independent contractor. Corning understands and agrees that Corning and all of Corning employees shall not be considered officers, employees or agents of the District, and are not entitled to benefits of any kind or nature normally provided employees of the District and/or to which District's employees are normally entitled. Corning assumes the full responsibility for the acts and/or omissions of its employees or agents as they relate to the services to be provided under this MOU.
- E. **ENTIRETY OF AGREEMENT.** This MOU contains the entire agreement and understanding between the parties and supersedes all prior written or oral representations and agreements with respect to the subject matter herein.
- F. **APPLICABLE LAW.** This MOU shall be construed in accordance with and governed by the laws of the State of California with venue in Shasta County and no other place. The parties shall have all remedies available by law or in equity.
- G. **SEVERABILITY.** If any term, provision, covenant, or condition of this MOU is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remainder of the MOU shall remain in full force and effect and in no way shall be affected, impaired, or invalidated.
- H. **TERMS AND CONDITIONS.** The parties to this MOU acknowledge that they have read and understood this MOU completely and will fully comply with all terms and conditions of this MOU set forth herein.

IN WITNESS WHEREOF, the parties to this MOU have executed this MOU by their duly authorized representatives on the dates of their signatures.

**SHASTA-TEHAMA-TRINITY JOINT
COMMUNITY COLLEGE DISTRICT**

By: Jill Ault

Digitally signed by Jill Ault
Date: 2024.03.08 12:09:19 -08'00'

(Signature of person authorized to execute Agreement.)

Name: Jill Ault

Title: Assistant Superintendent/VP of
Administrative Services

Date: _____

CORNING UNION HIGH SCHOOL DISTRICT

By: [Signature]
(Signature of person authorized to execute Agreement.)

Name: Tarad Caylor

Title: Superintendent

Address: 643 Blackburn Ave

Phone No.: 530-824-8000

Date: 3-20-24

ADDENDUM A: Dual Enrollment High School Support Liaisons

Program Scope & Description

Through the Institutional and Expanded Post-Secondary Opportunity Grant (IREPO) up to two individuals at each opportunity zone school are selected and will be compensated for work related to building and sequencing pathways that lead to certificates and degrees at Shasta College. This individual will assist in closing equity gaps surrounding the registration process by working with high school instructors and dual enrollment staff. Together the high school support stipends and faculty liaison program will allow comprehensive support for identified opportunity zone schools. The goal of this program is to increase dual enrollment opportunities to students in areas traditionally underrepresented in higher education attainment. Opportunity zones are defined in this agreement as the following high school districts.

Opportunity Zone Schools

- Fall River Joint Unified School District
- Central Valley High School (Gateway Unified School District)
- Red Bluff Joint Union High School District
- Corning Union High School District
- Los Molinos High School District
- Trinity High School

Program Goals & Objectives

- Increase access to Dual Enrollment courses by reducing student and parent barriers to registration.
- Maintain communication with Dual Enrollment staff and administration and collaborate with high school counterparts to accomplish shared goals of student enrollment, retention, and completion.
- Participate in planning meetings to build sequenced pathways using existing and new dual enrollment courses.
- Provide accurate program information to students, parents, Dual Enrollment, instructors, and high school administration.
- Provide Dual Enrollment program with student information as it pertains to courses currently dual enrolled including student graduation year, contact information, and course schedules.

Corning Union High School District

Donations Report

Board Meeting Date:

4/18/24

<u>Received From</u>	<u>Item</u>	<u>Reference</u>	<u>Amount/Value</u>	<u>Description</u>	<u>Purpose</u>
Sunshine Cox	Donation	Check	\$280.00	Cash/Check Donation	Funds to be used for Girls Wrestling Program
South Ace Hardware	Donation	Check	\$400.00	Cash/Check Donation	Funds to be used for Girls Wrestling Program
Western Fresh Marketing	Donation	Check	\$2,750.00	Cash/Check Donation	Funds to be used for Girls Wrestling Program
Les Schwab	Donation	Check	\$1,250.00	Cash/Check Donation	Funds to be used for various sports programs
Umpqua Bank	Donation	Check	\$1,000.00	Cash/Check Donation	Funds to be used for Girls Soccer
CUHS Boosters	Donation	Check	\$9,500.00	Cash/Check Donation	Funds to be used for every sports program
Jesse Lopez	Donation	Check	\$400.00	Cash/Check Donation	Funds to be used for Baseball Program

**COLLEGE AND CAREER ACCESS PATHWAYS
A DUAL ENROLLMENT PARTNERSHIP AGREEMENT
2024-2027**

This College and Career Access Pathways Partnership Agreement (CCAP Agreement) is between Shasta-Tehama-Trinity Community College DISTRICT ("COLLEGE"), 11555 Old Oregon Trail, Redding, CA, 96049, and Corning Union High School DISTRICT, 643 Blackburn Avenue, Corning, CA, 96021 (hereafter referred to collectively as "THE DISTRICT").

WHEREAS, the mission of the COLLEGE includes advancing the educational, career, and personal success of our diverse community through engagement and learning; and

WHEREAS, students who complete college credit while enrolled in high school are more likely to earn high school diplomas, to enroll in community colleges and four-year colleges, to attend post-secondary education on a full-time basis, and to complete degrees in those institutions than students without these experiences; and

WHEREAS, THE DISTRICT are public school DISTRICT serving grades K-12 located in Tehama County and within the regional service area of the COLLEGE, unless otherwise specified and agreed to as specified in AB 288 Sec. 2 (e); and

WHEREAS, THE DISTRICT in the regional service area of the COLLEGE are willing to combine resources and students so that Corning Union High School may provide an outstanding educational opportunity for their students; and

WHEREAS, the COLLEGE and THE DISTRICT desire to enter into this CCAP Agreement for the purpose of offering or expanding dual enrollment opportunities, consistent with the provisions of AB 288 and updated in AB 30, for high school students "who may not already be college bound or who are underrepresented in higher education with the goal of developing seamless pathways from high school to community college for career technical education or preparation for transfer, improving high school graduation rates, and helping high school pupils to achieve college and career readiness" AB 288 Sec. 2(a) and "underachieving students, those from groups underrepresented in postsecondary education, those who are seeking advanced studies while in high school, and those seeking a career technical education credential or certificate." AB 288 Sec. 1(d).

WHEREAS, instruction will comply with the student selection standards, curriculum guidelines, recommendations, and procedures promulgated by applicable law, the California Community College Chancellor's Office, and the COLLEGE;

WHEREAS, the Governing Boards of each DISTRICT, at an open public meeting of that board, presented the AGREEMENT, took comments from the public, and approved the AGREEMENT;

COLLEGE DISTRICT Board Meeting Date:

SCHOOL DISTRICT Board Meeting Date:

NOW THEREFORE, the COLLEGE and THE DISTRICT agree to the terms outlined as follows:

1. TERM OF AGREEMENT

- 1.1 The term of this CCAP Agreement shall be for three (3) years, beginning on July 1, 2024, and ending on June 30, 2027, and will be subject to renewal unless otherwise terminated in accordance with Section 19 of this Agreement.
- 1.2 The COLLEGE and THE DISTRICT shall ensure that one public informational and adoption meeting will be held in the review and approval of this Agreement. AB 30 Sec. 2(b).
- 1.3 The governing board of a community college district, prior to establishing a vocational or occupational training program (career technical education programs), shall conduct a job market study of the labor market area, and determine whether the results justify the proposed vocational education program. EC § 78015
- 1.4 A copy of this Agreement shall be filed with the office of the Chancellor of the California Community Colleges before the start of the CCAP partnership; Per AB 288 Sec. 2(c)(3), "the chancellor may void any CCAP partnership agreement it determines has not complied with the intent of the requirements of this section".

2. DEFINITIONS

- 2.1 CCAP Agreement Courses - courses offered as part of this Agreement shall be community college courses acceptable towards a career technical education credential or certificate, or preparation for transfer, or appropriate to improve high school graduation rates, or help high school pupils achieve college and career readiness.
- 2.2 Pupil or Student - A resident or nonresident student attending high school in California. Pursuant to SB 150 Concurrent enrollment in secondary school and community college: nonresident tuition exemption: Effective January 1, 2014, concurrently enrolled students (high school students enrolled in college classes) who are classified as nonresident students for tuition purposes may be eligible for the SB 150 waiver of nonresident tuition while still in high school. Students must be special admit part-time students who are attending high school in California.

3. STUDENT ELIGIBILITY, SELECTION AND ENROLLMENT, ADMISSION, REGISTRATION, MINIMUM SCHOOL DAY

- 3.1 Student Eligibility - Students who "may not already be college bound or who are underrepresented in higher education, with the goal of developing seamless pathways from high school to community college for career technical education or preparation for transfer, improving high school graduation rates, and assisting high school pupils to achieve college and career readiness" AB 288 Sec. 2 (a) and "underachieving students, those from groups underrepresented in postsecondary education, those who are seeking advanced studies while in high school, and those seeking a career technical education credential or certificate." AB 288 Sec. 1(d).
- 3.2 Student Selection and Enrollment - Enrollment shall be open to all eligible students as part of this Agreement who have been admitted to the PROGRAM and COLLEGE and who meet all applicable prerequisites. Applicable prerequisite courses, training, or experience and standards required as preparation for courses offered through this Agreement will be determined by COLLEGE and shall be in compliance with applicable law and the COLLEGE's standards and policies.
- 3.3 A community college district may limit enrollment in a community college course

solely to eligible high school students as part of this agreement who have been admitted to the PROGRAM and COLLEGE who meet all applicable prerequisites if the course is offered at a high school campus during the regular school day and the community college course is offered pursuant to the AB 288 CCAP Partnership. AB 288 CCAP Partnership Agreement Eligibility Guidelines for Apportionment Sec. 8b, p.4.

- 3.4 College Admission and Registration - Procedures for students participating in this Agreement shall be governed by the COLLEGE and shall only require a high school pupil participating in a CCAP partnership to submit one parental consent form and principal recommendation for the duration of the pupils participating in the CCAP Partnership. EC § 76004
- 3.5 Student Records – It is the responsibility of the student to follow the COLLEGE process when requesting an official COLLEGE transcript for grade submission to THE DISTRICT.
- 3.6 Priority Enrollment - The COLLEGE may assign priority course registration to a pupil seeking to enroll in a community college course that is required for the pupil's CCAP partnership program that is equivalent to the priority assigned to a pupil attending middle college high school as described in Section 11300 and consistent with middle college high school provisions in Section 76001. AB 288 Sec. 2 (3)(g).
- 3.7 The COLLEGE shall not provide physical education course opportunities to high school students or any other course opportunities that do not assist in the attainment of the goals associated with career technical education or preparation for transfer, improving high school graduation rates, or helping high school students achieve career and college readiness. AB 288 Sec. 2 (d).
- 3.8 Students participating in the Agreement may enroll in a maximum of 15 units per term per conditions specified in AB 288, Sec. 2 (p)(1)(2)(3). Specifically, the units must constitute no more than four (4) community college courses per term and be part of an academic program that is part of the Agreement designed to award students with both a high school diploma and an associate degree or certificate or a credential.

4. COLLEGE APPLICATION PROCEDURE

- 4.1 The COLLEGE will be responsible for processing student applications.
- 4.2 The COLLEGE will provide the necessary admission and registration forms and procedures and both the COLLEGE and THE DISTRICT will jointly ensure that each applicant accepted has met all the enrollment requirements, including liability and medical care coverage requirements, if any.
- 4.3 THE DISTRICT agrees to assist the COLLEGE in the admission and registration of SCHOOL DISTRICT students as may be necessary and requested by the COLLEGE.
- 4.4 THE DISTRICT and COLLEGE understand and agree that successful college admission and registration requires that each participating student has completed the COLLEGE enrollment application process.

5. PARTICIPATING STUDENTS

- 5.1 A high school student enrolled in a course offered through this Agreement shall not be assessed any fee that is prohibited by Education Code Section 49011. See also AB 288 Sec. 2 (f)(q). Special part-time students described in subdivision (p) shall be exempt from the fee requirements in Sections 76060.5, 76140, 76223, 76300, 76350, and 79121.
- 5.2 The total cost of books and instructional materials for THE DISTRICT students who enroll in a COLLEGE course offered as part of this Agreement will be borne by THE DISTRICT. Books and instructional materials purchased by THE DISTRICT will remain the property of and housed with THE DISTRICT or wherever THE DISTRICT designates. The COLLEGE will ensure, whenever possible, textbooks to remain the same throughout the term of the Agreement. Both THE DISTRICT and COLLEGE will pursue methods of keeping textbook costs down and will seek additional funding sources including grants to cover textbook costs.
- 5.3 Participating students must meet all prerequisite requirements of the COLLEGE as established by the COLLEGE and stated in the COLLEGE catalog before enrolling in a course offered as part of this Agreement.
- 5.4 Grades earned by students enrolled in courses offered as part of this Agreement will be posted on the official COLLEGE transcript. Students may submit a request for Pass/No Pass if the course is designated as such in the COLLEGE catalog.
- 5.5 Students enrolled in courses offered as part of this Agreement will be directed to the official catalog of the COLLEGE for information regarding applicable policies and procedures.
- 5.6 Students enrolled in COLLEGE courses offered as part of this Agreement will be eligible for student support services, which shall be available to them at the COLLEGE or through THE DISTRICT.
- 5.7 Students requiring reasonable accommodations for COLLEGE courses offered at the COLLEGE for this Agreement will receive services through the COLLEGE.
- 5.8 Students who withdraw from courses offered as part of this Agreement will not receive COLLEGE credit. Students must comply with and submit appropriate information/paperwork by all published deadlines. Transcripts will be annotated according to COLLEGE policy.
- 5.9 A course dropped within the COLLEGE drop “without a W” deadline will not appear on the student’s DISTRICT or COLLEGE transcript.

6. CCAP AGREEMENT COURSES

- 6.1 Courses offered as part of this Agreement at the COLLEGE may not limit enrollment in the course. AB 288 Sec. 2(o)(1).
- 6.2 The COLLEGE is responsible for all courses and educational programs offered as part

of this Agreement regardless of whether the course and educational program is offered through THE DISTRICT or through the COLLEGE.

- 63 The scope, nature, time, location, and listing of courses to be offered will be appended to this document each year during the duration of this Agreement and shall be known as Appendix B. Appendix B shall also specify additional detail regarding, but not be limited to, the total number of high school students to be served and the total number of full-time equivalent students (FTES) projected to be claimed by the COLLEGE for those students. The original submission of this document to the Chancellor's Office shall include Appendix B and subsequent submissions of Appendix B shall be in accordance with Chancellor's Office instructions. AB 288 Sec. 2 (c)(1).
- 64 A description of the College and Career Access Pathways included under this Agreement is appended to the document and shall be known as Appendix A. Any updates to Appendix A, by mutual agreement of THE DISTRICT and the COLLEGE, shall be in accordance with AB 288 Sec. 2 and Education Code Section 76004 and shall be submitted to the Chancellor's Office in accordance with applicable instructions.
- 65 College courses offered as part of this Agreement at the COLLEGE shall be jointly reviewed and approved.
- 66 Courses offered as part of this Agreement will comply with all applicable regulations, policies, procedures, prerequisites, and standards applicable to the COLLEGE as well as any corresponding policies, practices, and requirements of THE DISTRICT. In the event of a conflict between the COLLEGE's course related regulations, policies, procedures, prerequisites, and standards and THE DISTRICT policies, practices, and requirements, the COLLEGE's regulations, policies, procedures, prerequisites, and standards, shall prevail.
- 67 A student's withdrawal prior to completion of a course offered as part of this Agreement shall be in accordance with the COLLEGE's guidelines, policies, pertinent statutes and regulations.
- 68 Supervision and evaluation of students enrolled in courses offered as part of this Agreement shall be in accordance with the COLLEGE's guidelines, policies, pertinent statutes, and regulations.
- 69 COLLEGE has the sole right to control and direct the instructional activities of all dual enrolled instructors.

7. INSTRUCTOR(S)

- 7.1 All instructors teaching COLLEGE courses offered as part of this Agreement must meet the minimum qualifications for instruction in a California community college as set forth in Title 5 of the California Code of Regulations, Sections 53410 and 58060, or as amended and be hired by the COLLEGE.
- 72 The employer of record for purposes of assignment monitoring and reporting to the county office of education will be mutually agreed upon by THE DISTRICT and COLLEGE. AB 288 Sec. 2 (m)(1).

- 73 This Agreement specifies THE DISTRICT will assume reporting responsibilities pursuant to applicable federal teacher quality mandates. AB 288 Sec. 2 (m)(2).
- 74 Instructors who teach COLLEGE courses offered as part of this Agreement must provide the supervision and control reasonably necessary for the protection of the health and safety of students and may not have any other assigned duty during the instructional activity.
- 75 Instructors who teach COLLEGE courses shall comply with the fingerprinting requirements set forth in Ed Code § 45125 or as amended and the tuberculosis testing and risk assessment requirements of California Health and Safety Code § 121525 or as amended. In addition to any other prohibition or provision, no person who has been convicted of a violent or serious felony shall be eligible to teach any courses offered as part of this Agreement or otherwise provide services on a SCHOOL DISTRICT site.
- 76 Prior to teaching, faculty shall receive discipline-specific training and orientation from the COLLEGE regarding, but not limited to, course curriculum, assessment criteria, pedagogy, course philosophy, testing and grading procedures, record keeping, and other instructional responsibilities. Said training will be approved and provided by the COLLEGE.
- 77 Faculty will participate in professional development activities sponsored by the COLLEGE as required by the terms and condition of the contract and shall be encouraged to participate in ongoing collegial interaction to include, but not limited to, course content, course delivery, assessment, evaluation, and/or research and development in the field.
- 78 Faculty performance shall be evaluated by the COLLEGE using the adopted evaluation process and standards for faculty of the COLLEGE, subject to the approval of the COLLEGE.
- 79 THE DISTRICT personnel selected to be instructors will be subject to the authority of the COLLEGE specifically with regard to their duties as instructors.
- 7.10 The COLLEGE and THE DISTRICT shall jointly determine the subject areas of instruction. The COLLEGE shall determine the number of instructors and the ratio of instructors to students.

8. ASSESSMENT OF LEARNING AND CONDUCT

- 8.1 Students of THE DISTRICT enrolled in COLLEGE courses offered as part of this Agreement shall be held to the same standards of achievement as all other students at the COLLEGE not participating in a CCAP Agreement or other special program.
- 8.2 Students enrolled in COLLEGE courses offered as part of this Agreement shall be held to the same behavioral standards as all other students at the COLLEGE not participating in a CCAP Agreement or other special program. Both parties will work together in resolving behavioral issues.

9. LIAISON AND COORDINATION OF RESPONSIBILITIES

- 9.1 The COLLEGE shall appoint an educational administrator, as identified in Appendix B of this AGREEMENT, who will serve as point of contact to facilitate coordination and cooperation between COLLEGE and THE DISTRICT in conformity with the COLLEGE policies and standards. AB 288 Sec. 2 (c)(2).
- 9.2 THE DISTRICT shall appoint an educational administrator, as identified in Appendix B of this AGREEMENT, who will serve as point of contact to facilitate coordination and cooperation between THE DISTRICT and COLLEGE in conformity with THE DISTRICT policies and standards. AB 288 Sec. 2(c)(2).
- 9.3 The COLLEGE will provide THE DISTRICT personnel with reasonable assistance, direction, and instruction in how to fulfill their responsibilities under this Agreement, including conducting appropriate student assessments, outreach and recruitment activities, and compliance with the COLLEGE's policies, procedures, and academic standards.
- 9.4 THE DISTRICT shall provide personnel to perform clerical services and services associated with student outreach and recruitment activities, student assessment and college applications, the enrollment of eligible students, and other related services as deemed necessary.
- 9.5 THE DISTRICT personnel will perform services specified in 9.4 as part of their regular assignment. THE DISTRICT personnel performing these services will be employees of THE DISTRICT, subject to the authority of THE DISTRICT, but will also be subject to the direction of the COLLEGE, specifically with regard to their duties pertaining to the COLLEGE courses.
- 9.6 This Agreement requires an annual report to the office of the Chancellor of the California Community Colleges by the COLLEGE and THE DISTRICT on all the following information (AB 288 Sec. 2(t)(1)(A-D)):
- The total number of high school students by school site enrolled under this Agreement, aggregated by sex and ethnicity, and reported in compliance with all applicable state and federal privacy laws. AB 288 Sec. 2 (t)(1)(A);
 - The total number of community college courses by course category and type and by school site enrolled in by CCAP partnership participants. AB 288 Sec. 2 (t)(1)(B);
 - The total number and percentage of successful course completions, by course category and type and by school site, of CCAP partnership participants. AB 288 Sec. 2 (t)(C);
 - The total number of full-time equivalent students generated by CCAP partnership community college district participants. AB 288 Sec. 2 (t)(1)(D).

10. APPORTIONMENT

- 10.1 The COLLEGE shall include the students enrolled in courses under this Agreement in its report of full-time equivalent students (FTES) for purposes of receiving state

apportionments when the course(s) complies with current requirements for dual enrollment under applicable California law.

102 The COLLEGE shall not receive a state allowance or apportionment for an instructional activity for which the partnering DISTRICT has been, or shall be, paid an allowance or apportionment. AB 288 Sec. 2 (r).

103 The attendance of a high school pupil at a community college as a special part-time or full-time student pursuant to this section is authorized attendance for which the community college shall be credited or reimbursed pursuant to Section 48802 or 76002, provided that no school DISTRICT has received reimbursement for the same instructional activity. AB 288 Sec. 2 (s).

11. CERTIFICATIONS

11.1 THE DISTRICT certifies that the direct education costs of the courses offered as part of this Agreement are not being fully funded through other sources.

11.2 The COLLEGE certifies that it has not received full compensation for the direct education costs for the conduct of the courses offered as part of this Agreement from other sources.

11.3 THE DISTRICT agree and acknowledge that the COLLEGE will claim apportionment for THE DISTRICT's students enrolled in community college course(s) under this Agreement.

11.4 The COLLEGE certifies that:

- A community college course that is oversubscribed or has a waiting list shall not be offered or included in this Agreement, whenever possible. AB 288 Sec. 2 (k)(2);
- The Agreement is consistent with the core mission of the COLLEGE pursuant to Section 66010.4 and that students participating in this Agreement will not lead to displacement of otherwise eligible adults at the COLLEGE. AB 288 Sec. 2 (k)(3).

11.5 This Agreement certifies that THE DISTRICT and COLLEGE comply with local collective bargaining agreements and all state and federal reporting requirements regarding the qualifications of the teacher or faculty member teaching a course offered for high school credit under this Agreement. AB 288 Sec. 2 (l).

12. PROGRAMIMPROVEMENT

12.1 The COLLEGE and THE DISTRICT may annually conduct surveys of participating DISTRICT pupils, instructors, principals, and guidance counselors for the purpose of informing practice, making adjustments, and improving the quality of courses offered as part of this Agreement.

13. RECORDS

- 13.1 Permanent records of student enrollment, attendance, grades, and achievement for students under this Agreement shall be maintained by the COLLEGE.
- 13.2 Each party shall maintain records pertaining to this Agreement as may be required by federal and state law. Each party may review and obtain a copy of the other party's pertinent records subject to federal and state privacy statutes.
- 13.3 The COLLEGE and the DISTRICT shall securely transmit data files to each other upon the completion of dual enrolled and concurrent courses according to each district's grade reporting deadlines. Upon completion of each term, the SCHOOL DISTRICT will release student demographic information, grades and course completion data for students interested in acquiring college credit. Upon completion of each college term, the COLLEGE DISTRICT will release student demographic information, grade, and course completion data for all SCHOOL DISTRICT students. AB 288 CCAP Partnership Agreement Eligibility Guidelines for Apportionment Sec. 8b, p.4.

14. REIMBURSEMENT

- 14.1 The financial arrangements implied herein may be adjusted annually.

15. FACILITIES

- 15.1 The COLLEGE will provide adequate classroom space at its facilities, or other mutually agreed upon location, to conduct instruction and do so without charge to THE DISTRICT students. THE DISTRICT agrees to safeguard the premises assigned to them. The COLLEGE warrants that its facilities are safe and compliant with all applicable building, fire, and safety codes.
- 15.2 THE DISTRICT will furnish, at their own expense, all course materials, specialized equipment, books, and other necessary equipment for all DISTRICT students. The parties understand that such equipment and materials are the sole property of THE DISTRICT. The instructor shall determine the type, make, and model of all equipment, books, and materials to be used during each course offered as part of this Agreement. THE DISTRICT understands that no equipment or materials fee may be charged to students except as may be provided for by Education Code 49011.
- 15.3 The COLLEGE facilities may be used subject to mutual agreement by the parties.

16. OTHER REQUIREMENTS

17. INDEMNIFICATION

- 17.1 THE DISTRICT agree to and shall indemnify, save, and hold harmless the COLLEGE and its governing board, officers, employees, administrators, independent contractors, subcontractors, agents, and other representatives from any and all claims, demands, liabilities, costs, expenses, damages, causes of action, losses, and judgments arising out of THE DISTRICT performance of this Agreement. The obligation to indemnify shall extend to all claims and losses that arise from the negligence of THE DISTRICT and their officers, employees, independent contractors, subcontractors, agents, and other

representatives.

- 172 The COLLEGE agrees to and shall indemnify, save, and hold harmless THE DISTRICT and their governing boards, officers, employees, administrators, independent contractors, subcontractors, agents, and other representatives from any and all claims, demands, liabilities, costs, expenses, damages, causes of action, losses, and judgments arising out of COLLEGE's performance of this Agreement. The obligation to indemnify shall extend to all claims and losses that arise from the negligence of the COLLEGE, and its officers, employees, independent contractors, subcontractors, agents, and other representatives.

18. INSURANCE

- 18.1 For the purpose of Workers' Compensation, the COLLEGE shall be the "primary employer" for all its personnel who perform services as instructors for the COLLEGE. The COLLEGE shall be solely responsible for processing, investigating, defending, and paying all workers' compensation claims by COLLEGE personnel made in connection with performing services and receiving instruction under this Agreement. COLLEGE agrees to hold harmless, indemnify, and defend THE DISTRICT and their directors, officers, agents, and employees from any liability resulting from its failure to process, investigate, defend, or pay any workers' compensation claims by COLLEGE personnel connected with providing services under this Agreement.

19. NON-DISCRIMINATION

- 19.1 Neither THE DISTRICT nor the COLLEGE shall discriminate on the basis of race, religious creed, color, natural origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status or any other protected class under California State or federal law.

20. TERMINATION

- 20.1 Either Party may terminate this Agreement by giving written notice specifying the effective date and scope of such termination. The termination notice must be presented by January 15 for the following fall semester and by September 1 for the following spring semester. Written notice of termination of this Agreement shall be addressed to the responsible person listed in Section 20 below.

21. NOTICES

- 21.1 Any and all notices required to be given hereunder shall be deemed given when personally delivered or deposited in the U.S. Mail, postage to be prepaid, to the following addresses:

COLLEGE

SHASTA-TEHAMA-TRINITY JOINT COMMUNITY COLLEGE DISTRICT
11555 Old Oregon Trail
P.O. Box 496006

Redding, CA 96049-6006
Attn: Dr. Kevin O'Rorke- Interim Superintendent/President Shasta College

THE DISTRICT

CORNING UNION HIGH SCHOOL DISTRICT
643 Blackburn Avenue
Corning, CA 96021
Attn: Jared Caylor – Superintendent

22. INTEGRATION

- 22.1 This Agreement sets forth the entire agreement between the Parties relating to the subject matter of this Agreement. All agreements or representations, express or implied, oral or written, of the Parties with regard to the subject matter hereof are incorporated into this Agreement.

23. MODIFICATION AND AMENDMENT

- 23.1 No modifications or amendments of any of the terms or provisions of this Agreement shall be binding unless made in writing and signed by the Parties.

24. GOVERNING LAWS

- 24.1 This agreement shall be interpreted according to the laws of the State of California.

25. COMMUNITY COLLEGE DISTRICT BOUNDARIES

- 25.1 For locations outside the geographical boundaries of the COLLEGE, the COLLEGE will comply with the requirements of Title 5 of the California Code of Regulations, Sections 53000 et seq. or as amended, concerning approval by adjoining high school or community college DISTRICT and use of non-DISTRICT facilities.

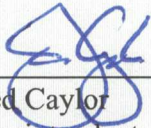
26. SEVERABILITY

- 26.1 This Agreement shall be considered severable, such that if any provision or part of the Agreement is ever held invalid under any law or ruling, that provision or part of the Agreement shall remain in force and effect to the extent allowed by law and all other provisions or parts shall remain in full force and effect.

27. COUNTERPARTS

- 27.1 This Agreement may be executed in any number or counterparts, each of which will be an original, but all of which together will constitute one instrument executed on the same date.

Executed on 4/18/24, 2024.

By: 
Jared Caylor
Superintendent
Corning Union High School District

By: _____
Dr. Kevin O'Rorke
Interim Superintendent/President
Shasta-Tehama-Trinity Joint Community College District

APPENDIX A

Pursuant to California Assembly Bill No. 288, the COLLEGE DISTRICT and THE DISTRICT enter into this partnership agreement to offer College and Career Access Pathways (CCAP) to high school students for the purposes of expanding dual enrollment opportunities to facilitate college and career readiness, particularly among students who may not already be college-bound or who are underrepresented in higher education.

The goal of the CCAP partnership is to offer seamless pathways from high school to community college to promote academic preparation for transfer to four-year colleges/universities.

The following pathways are included in the CCAP partnership agreement between the COLLEGE DISTRICT and SCHOOL DISTRICT:

1. Intersegmental General Education Transfer Curriculum and CSU Transfer Pathway*

This pathway includes COLLEGE DISTRICT courses which have been approved to meet the lower division general education requirements at any CSU or University of California campus.

** The specific courses offered during any particular term may vary. All courses offered within this pathway shall represent courses approved for the Intersegmental General Education Transfer Curriculum (IGETC) for UC and CSU in the semester in which they are offered.*

2. Early Childhood Education Pathway*

This pathway includes COLLEGE DISTRICT courses which have been approved to meet degree requirements toward the Early Childhood Education AS-T and/or Early Childhood Education AS degree.

** The specific courses offered during any particular term may vary. All courses offered within this pathway shall represent courses approved for the Early Childhood Education AS-T and the Early Childhood Education AS degree in the semester in which they are offered.*

3. Agriculture- Equipment Operations and Maintenance Pathway*

This pathway includes COLLEGE DISTRICT courses which have been approved to meet degree requirements toward the Industrial Technologies AS degree.

** The specific courses offered during any particular term may vary. All courses offered within this pathway shall represent courses approved for the Agriculture: Equipment Operations and Maintenance Certificate in the semester in which they are offered.*

4. Agriculture- Natural Resources Pathway*

This pathway includes COLLEGE DISTRICT courses which have been approved to meet degree requirements toward the Office and Computer Technologies Associate of Science (AS) degree.

** The specific courses offered during any particular term may vary. All courses offered within this pathway shall represent courses approved for the Agriculture- Natural Resources AS degree in the semester in which they are offered.*

1. Health Information Technology Pathway*

This pathway includes COLLEGE DISTRICT courses which have been approved to meet degree requirements toward the Medical Scribe Specialist Certificate.

** The specific courses offered during any particular term may vary. All courses offered within this pathway shall represent courses approved for the Health Information Technology AS degree in the semester in which they are offered.*

APPENDIX B – Corning Union High School – CSU/IGETC Transfer Pathway

The following pathways are included in this CCAP partnership agreement between the COLLEGE DISTRICT and THE SCHOOL DISTRICT: Appendix B must be completed and submitted for each year during which COLLEGE DISTRICT coursework is offered at the SCHOOL DISTRICT as part of a College and Career Access Pathways (CCAP) partnership governed by California Assembly Bill No. 288, Chapter 618.

PROGRAM YEAR: 2024-2025

EDUCATIONAL PATHWAY(S): CSU/IGETC Transfer Pathway

11 th Grade						
COURSE NAME	COURSE NUMBER	TERM	TIME	DAYS/HOURS	INSTRUCTOR	EMPLOYER OF RECORD:
1. United States History	HIST 17B	<input type="checkbox"/> Fall <input checked="" type="checkbox"/> Spring	TBD	MTWTHF / TBD	TBD	<input checked="" type="checkbox"/> CC <input type="checkbox"/> HS
2. Child Growth & Development	ECE 9	<input checked="" type="checkbox"/> Fall <input type="checkbox"/> Spring	TBD	MTWTHF / TBD	TBD	<input checked="" type="checkbox"/> CC <input type="checkbox"/> HS
3. Child, Family, Community	ECE 2	<input type="checkbox"/> Fall <input checked="" type="checkbox"/> Spring	TBD	MTWTHF / TBD	TBD	<input checked="" type="checkbox"/> CC <input type="checkbox"/> HS
4. Principles of Animal Science	AGAS 19	TBD	TBD	MTWTHF / TBD	Johnston, A.	<input type="checkbox"/> CC <input checked="" type="checkbox"/> HS

12 th Grade						
COURSE NAME	COURSE NUMBER	TERM	TIME	DAYS/HOURS	INSTRUCTOR	EMPLOYER OF RECORD:
1. Intro to American Government	POLS 2	<input checked="" type="checkbox"/> Fall <input type="checkbox"/> Spring	TBD	MTWTHF / TBD	TBD	<input checked="" type="checkbox"/> CC <input type="checkbox"/> HS
2. Precalculus College Algebra	MATH 2A	<input checked="" type="checkbox"/> Fall <input type="checkbox"/> Spring	TBD	MTWTHF / TBD	Jardin, K. Pope, G.	<input type="checkbox"/> CC <input checked="" type="checkbox"/> HS

INSTRUCTIONAL MATERIALS AND COSTS - The total cost of textbooks and other instructional materials for SCHOOL DISTRICT students participating as part of this CCAP partnership will be borne by school district, pursuant to the terms of this AGREEMENT. The selection of the textbook will be approved by the COLLEGE DISTRICT instructor.

ADDITIONAL COURSES – In addition to the core courses listed above, all courses on the CSU general education breadth and the Intersegmental General Education Transfer Curriculum (IGETC) fall under this pathway.

POINTS OF CONTACT

College District:	Tabitha Miller Dual Enrollment Director	530-395-8611	Shasta College Main Campus, Room 784
School District:	Jason Armstrong Principal, Corning Union High School Corning Union High School District	530-824-8000	643 Blackburn Ave. Corning, CA 96021

APPENDIX B – Corning High School – Early Childhood Education Pathway

The following pathways are included in this CCAP partnership agreement between the COLLEGE DISTRICT and THE SCHOOL DISTRICT: Appendix B must be completed and submitted for each year during which COLLEGE DISTRICT coursework is offered at the SCHOOL DISTRICT as part of a College and Career Access Pathways (CCAP) partnership governed by California Assembly Bill No. 288, Chapter 618.

PROGRAM YEAR: 2024-2025

EDUCATIONAL PATHWAY(S): Early Childhood Education

COLLEGE DEGREES/CERTIFICATES: Early Childhood Education AS-T

11 th Grade						
COURSE NAME	COURSE NUMBER	TERM	TIME	DAYS/HOURS	INSTRUCTOR	EMPLOYER OF RECORD:
2. Child Growth & Development	ECE 9	<input checked="" type="checkbox"/> Fall <input type="checkbox"/> Spring	TBD	MTWTHF / TBD	TBD	<input checked="" type="checkbox"/> CC <input type="checkbox"/> HS
3. Child, Family, Community	ECE 2	<input type="checkbox"/> Fall <input checked="" type="checkbox"/> Spring	TBD	MTWTHF/ TBD	TBD	<input checked="" type="checkbox"/> CC <input type="checkbox"/> HS

12 th Grade						
COURSE NAME	COURSE NUMBER	TERM	TIME	DAYS/HOURS	INSTRUCTOR	EMPLOYER OF RECORD:
1. Introduction to Curriculum	ECE 20	<input checked="" type="checkbox"/> Fall <input type="checkbox"/> Spring	TBD	MTWTHF / TBD	TBD	<input checked="" type="checkbox"/> CC <input type="checkbox"/> HS
2. Principles and Practices in ECE	ECE 17	<input type="checkbox"/> Fall <input checked="" type="checkbox"/> Spring	TBD	MTWTHF/ TBD	TBD	<input checked="" type="checkbox"/> CC <input type="checkbox"/> HS

INSTRUCTIONAL MATERIALS AND COSTS - The total cost of textbooks and other instructional materials for SCHOOL DISTRICT students participating as part of this CCAP partnership will be borne by school district, pursuant to the terms of this AGREEMENT. The selection of the textbook will be approved by the COLLEGE DISTRICT instructor.

ADDITIONAL COURSES – In addition to the core courses listed above, all courses on the CSU general education breadth and the Intersegmental General Education Transfer Curriculum (IGETC) fall under this pathway.

POINTS OF CONTACT

College District:	Tabitha Miller Director of Dual Enrollment	530-395-8611	Shasta College Main Campus, Room 784
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School District:	Jason Armstrong Principal, Corning Union High School Corning Union High School District	530-824-8000	643 Blackburn Ave. Corning, CA 96021
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APPENDIX B – Corning High School – Agriculture: Equipment Operations & Maintenance

The following pathways are included in this CCAP partnership agreement between the COLLEGE DISTRICT and THE SCHOOL DISTRICT: Appendix B must be completed and submitted for each year during which COLLEGE DISTRICT coursework is offered at the SCHOOL DISTRICT as part of a College and Career Access Pathways (CCAP) partnership governed by California Assembly Bill No. 288, Chapter 618.

PROGRAM YEAR: 2024-2025

EDUCATIONAL PATHWAY(S): Agriculture- Equipment Operations & Maintenance

COLLEGE DEGREES/CERTIFICATES: Agriculture- Equipment Operations & Maintenance Certificate (CL)

11 th Grade							
COURSE NAME	COURSE NUMBE	TERM	TIME	DAYS/ HOURS	INSTRUCTOR	EMPLOYER OF RECORD:	LOCATION
1. Beginning Welding	WELD 70	<input checked="" type="checkbox"/> Fall <input checked="" type="checkbox"/> Spring	TBD	MTWTHF / TBD	Tinker, D.	<input type="checkbox"/> CC <input checked="" type="checkbox"/> HS	<input type="checkbox"/> CC <input checked="" type="checkbox"/> HS
2. Intro. To Agriculture Mechanics	AGMA 44	<input checked="" type="checkbox"/> Fall <input checked="" type="checkbox"/> Spring	TBD	MTWTHF/ TBD	Safford, R.	<input type="checkbox"/> CC <input checked="" type="checkbox"/> HS	<input type="checkbox"/> CC <input checked="" type="checkbox"/> HS

INSTRUCTIONAL MATERIALS AND COSTS - The total cost of textbooks and other instructional materials for SCHOOL DISTRICT students participating as part of this CCAP partnership will be borne by school district, pursuant to the terms of this AGREEMENT. The selection of the textbook will be approved by the COLLEGE DISTRICT instructor.

ADDITIONAL COURSES- In addition to the core courses listed above, all courses on the local general pattern fall under this pathway.

POINTS OF CONTACT

College District:	Tabitha Miller Director of Dual Enrollment	530-395-8611	Shasta College Main Campus, Room 784
School District:	Jason Armstrong Principal, Corning Union High School Corning Union High School District	530-824-8000	643 Blackburn Ave. Corning, CA 96021

APPENDIX B – Corning Union High School – Agriculture: Natural Resources Pathway

The following pathways are included in this CCAP partnership agreement between the COLLEGE DISTRICT and THE SCHOOL DISTRICT: Appendix B must be completed and submitted for each year during which COLLEGE DISTRICT coursework is offered at the SCHOOL DISTRICT as part of a College and Career Access Pathways (CCAP) partnership governed by California Assembly Bill No. 288, Chapter 618.

PROGRAM YEAR: 2024-2025

EDUCATIONAL PATHWAY(S): Agriculture: Natural Resources

COLLEGE DEGREES/CERTIFICATES: Agriculture: Natural Resources AS

11 th Grade							
COURSE NAME	COURSE NUMBE	TERM	TIME	DAYS/ HOURS	INSTRUCTOR	EMPLOYER OF RECORD:	LOCATION
1. Intro. to Natural Resources	AGNR 1	<input checked="" type="checkbox"/> Fall <input type="checkbox"/> Spring	TBD	MTWTHF / TBD	Tinker, D.	<input type="checkbox"/> CC <input checked="" type="checkbox"/> HS	<input type="checkbox"/> CC <input checked="" type="checkbox"/> HS
2. Intro. To Agriculture Mechanics	AGMA 44	TBD	TBD	MTWTHF/ TBD	Safford, R.	<input type="checkbox"/> CC <input checked="" type="checkbox"/> HS	<input type="checkbox"/> CC <input checked="" type="checkbox"/> HS

INSTRUCTIONAL MATERIALS AND COSTS - The total cost of textbooks and other instructional materials for SCHOOL DISTRICT students participating as part of this CCAP partnership will be borne by school district, pursuant to the terms of this AGREEMENT. The selection of the textbook will be approved by the COLLEGE DISTRICT instructor.

ADDITIONAL COURSES- In addition to the core courses listed above, all courses on the local general pattern fall under this pathway.

POINTS OF CONTACT

College District:	Tabitha Miller Director of Dual Enrollment	530-395-8611	Shasta College Main Campus, Room 784
School District:	Jason Armstrong Principal, Corning Union High School Corning Union High School District	530-824-8000	643 Blackburn Ave. Corning, CA 96021

APPENDIX B – Corning High School – Health Information Technology Pathway

The following pathways are included in this CCAP partnership agreement between the COLLEGE DISTRICT and THE SCHOOL DISTRICT: Appendix B must be completed and submitted for each year during which COLLEGE DISTRICT coursework is offered at the SCHOOL DISTRICT as part of a College and Career Access Pathways (CCAP) partnership governed by California Assembly Bill No. 288, Chapter 618.

PROGRAM YEAR: 2024-2025

EDUCATIONAL PATHWAY(S): Health Information Technology

COLLEGE DEGREES/CERTIFICATES: Health Information Technology AS

12 th Grade							
COURSE NAME	COURSE NUMBER	TERM	TIME	DAYS/ HOURS	INSTRUCTOR	EMPLOYER OF RECORD:	LOCATION
1. Medical Terminology	HEOC 11	<input checked="" type="checkbox"/> Fall <input type="checkbox"/> Spring	TBD	MTWTHF / TBD	TBD	<input checked="" type="checkbox"/> CC <input type="checkbox"/> HS	<input type="checkbox"/> CC <input checked="" type="checkbox"/> HS
2. Basic Pharmacology	HIT 30	<input type="checkbox"/> Fall <input checked="" type="checkbox"/> Spring	TBD	MTWTHF/ TBD	TBD	<input checked="" type="checkbox"/> CC <input type="checkbox"/> HS	<input type="checkbox"/> CC <input checked="" type="checkbox"/> HS

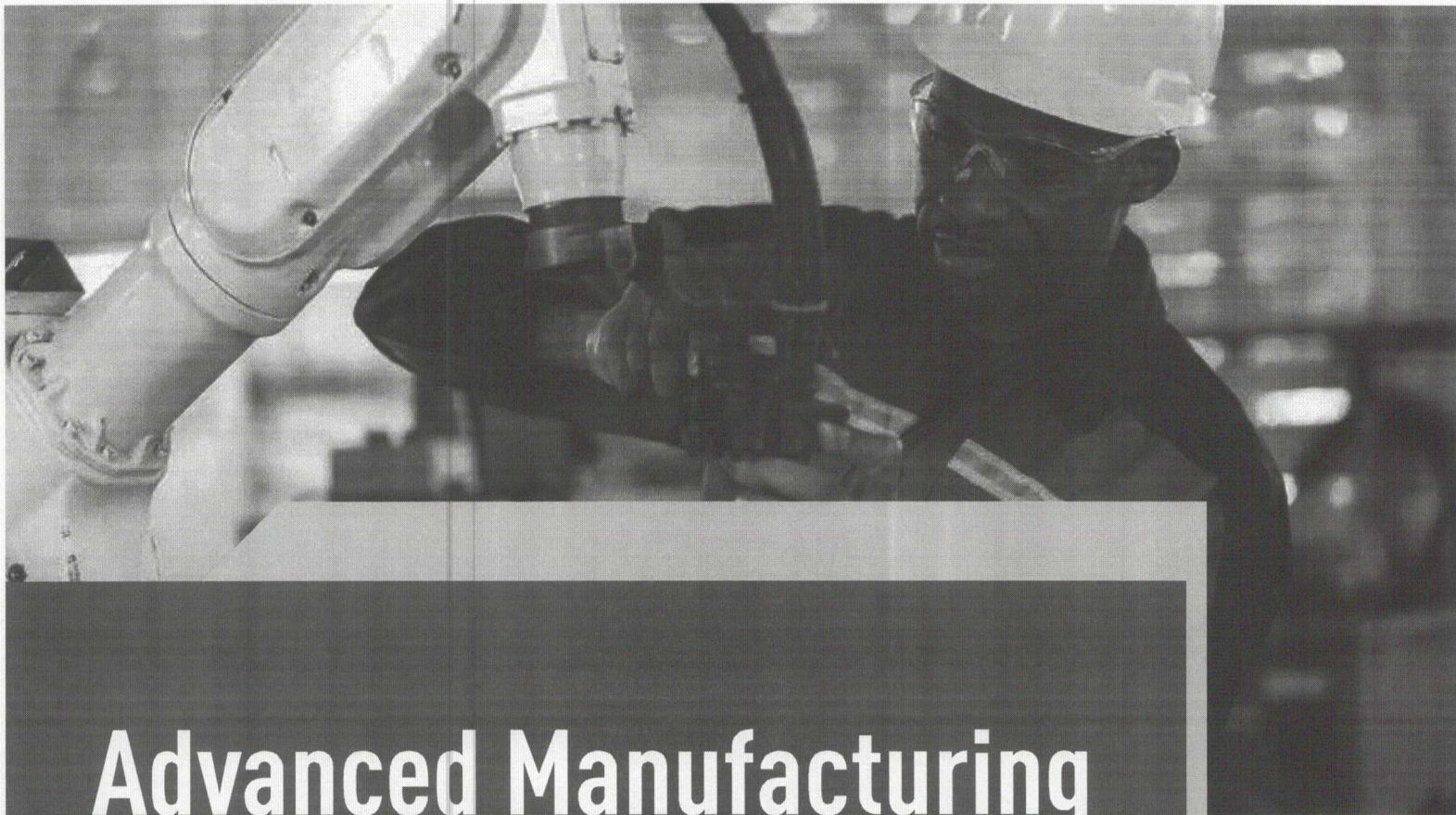
INSTRUCTIONAL MATERIALS AND COSTS - The total cost of textbooks and other instructional materials for SCHOOL DISTRICT students participating as part of this CCAP partnership will be borne by school district, pursuant to the terms of this AGREEMENT. The selection of the textbook will be approved by the COLLEGE DISTRICT instructor.

ADDITIONAL COURSES – In addition to the core courses listed above, all courses on the local general pattern fall under this pathway

POINTS OF CONTACT

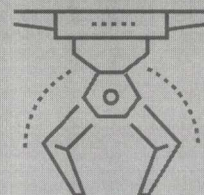
College District:	Tabitha Miller Director of Dual Enrollment	530-395-8611	Shasta College Main Campus, Room 784
School District:	Jason Armstrong Principal, Corning Union High School Corning Union High School District	530-824-8000	643 Blackburn Ave. Corning, CA 96021

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Advanced Manufacturing

Far North Subregional Sector Profile



2023



POWERED BY



California
Community
Colleges

FIVE-YEAR OUTLOOK

8%
sector job growth
over next five years

1,600+
annual job openings
over next five years

5%
of Far North's
jobs

This project is supported by Strong Workforce Program (SWP) funding.



Introduction

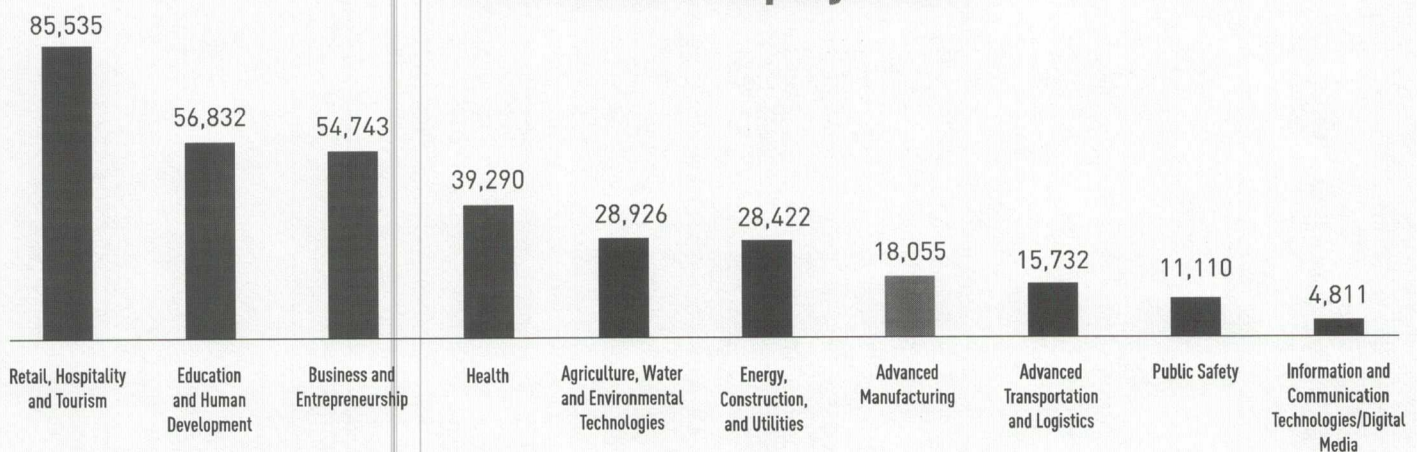
This sector profile highlights in-demand, middle-skill jobs that pay above a living wage. Middle-skill jobs, those which require education or training beyond a high school diploma but less than a bachelor's degree, are a critical component of the overall workforce and support the economic vitality of the region and the state.

This sector profile summarizes key data about current and projected workforce demand, hourly wages, job postings, and community college programs to support the goals of California's Strong Workforce Program (SWP).

SWP is an initiative designed to expand career education (CE) programs offered by the California Community Colleges to supply a skilled workforce to California's employers. The North Far North Regional Consortium (NFNRC) is charged with coordinating the planning and implementation of CE programs among community colleges within the 22-county North/Far North region, which includes the North (Greater Sacramento) and Far North subregions.

The Far North subregion encompasses 15 counties (Butte, Colusa, Del Norte, Glenn, Humboldt, Lake, Lassen, Mendocino, Modoc, Plumas, Shasta, Sierra, Siskiyou, Tehama, and Trinity) and seven community colleges (Butte, College of the Redwoods, College of the Siskiyous, Feather River, Lassen, Mendocino, and Shasta).

Far North 2021 Sector Employment



SECTOR Highlights



18,055
Jobs in 2021

19,506
Projected Jobs in 2026

8%
Projected Job Growth,
2021-2026

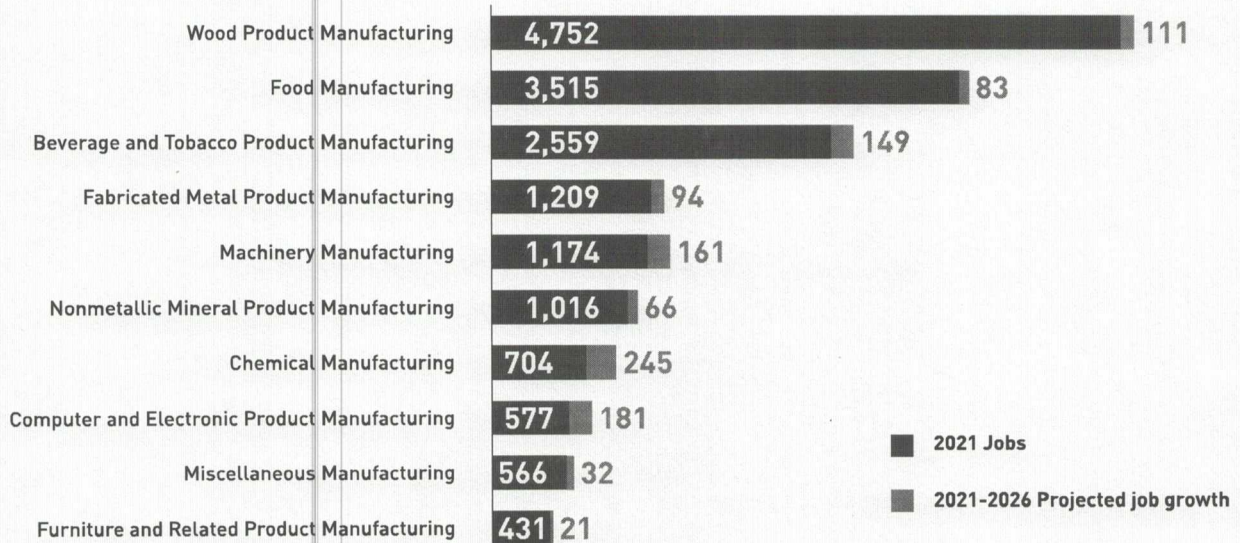
+1,451
New Jobs by 2026

843
Businesses

5.2%
% of Far North
Employment, 2021

Note: The Advanced Manufacturing sector includes 336 distinct 6-digit NAICS codes. Contact the NFN COE for a complete listing of NAICS codes by sector.

Employment by Industry Subsector

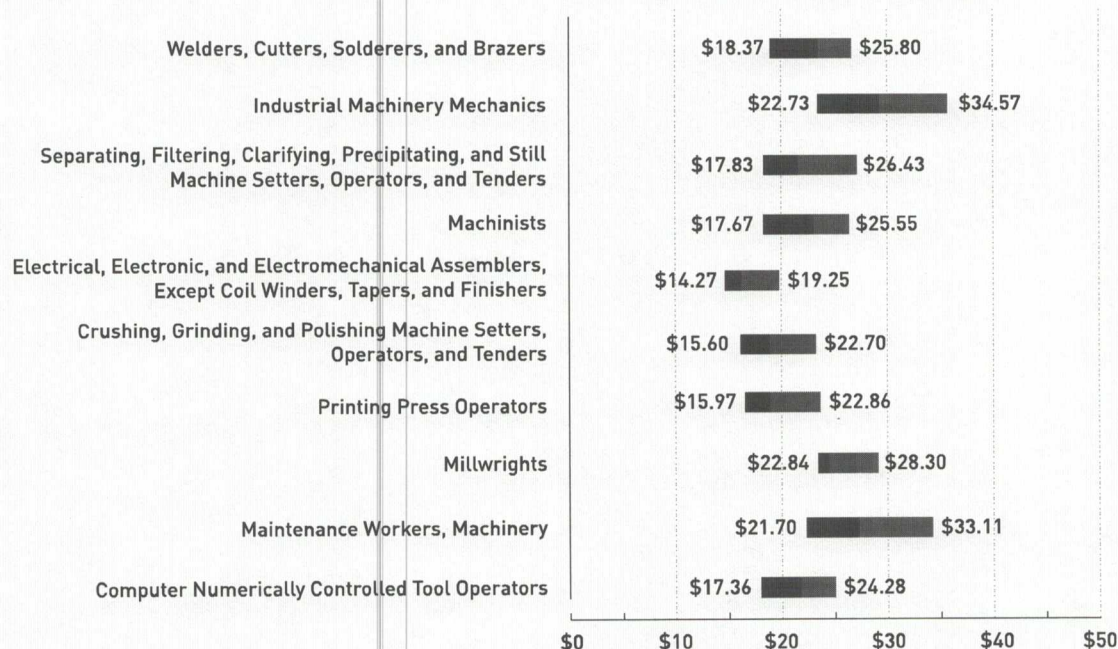


Priority Middle-Skill Occupations

Occupation	2021 Jobs	2021-2026 Projected % Change	2021-2026 Average Annual Openings	Typical Entry-Level Education
Welders, Cutters, Solderers, and Brazers	704	8%	89	High school diploma or equivalent
Industrial Machinery Mechanics	532	14%	63	High school diploma or equivalent
Separating, Filtering, Clarifying, Precipitating, and Still Machine Setters, Operators, and Tenders	381	5%	44	High school diploma or equivalent
Machinists	288	13%	39	High school diploma or equivalent
Electrical, Electronic, and Electromechanical Assemblers	169	30%	30	High school diploma or equivalent
Crushing, Grinding, and Polishing Machine Setters, Operators, and Tenders	167	9%	22	High school diploma or equivalent
Printing Press Operators	151	7%	20	High school diploma or equivalent
Millwrights	190	6%	20	High school diploma or equivalent
Maintenance Workers, Machinery	159	6%	16	High school diploma or equivalent
Computer Numerically Controlled Tool Operators	111	11%	15	High school diploma or equivalent

Note: Jobs for the above occupations may not solely exist in this sector and may be found in other sectors that require related services. Projected change includes new job growth and replacements.

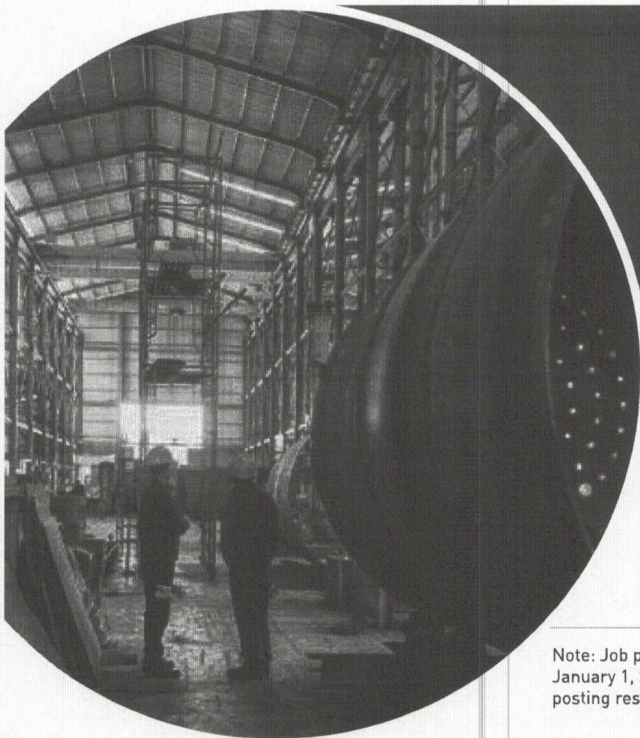
Middle-Skill Hourly Wage Ranges



These occupations pay a starting wage at or above the subregion's living wage.

Note: The hourly wage ranges include the 25th percentile (entry-level), median, and 75th percentile (experienced) hourly earnings for workers employed in these occupations across the Far North subregion where the minimum wage in 2021 was \$15.

Priority Middle-Skill Job Postings



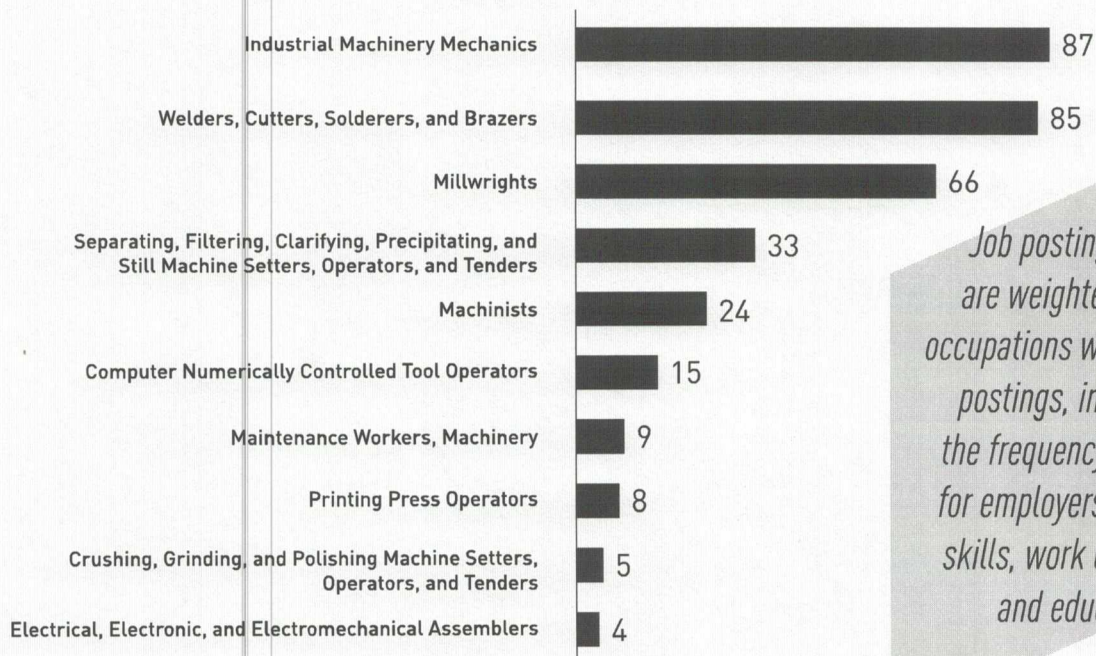
Posting intensity is the ratio of duplicated to unique job postings. A higher-than-average posting intensity can mean employers are putting more effort into hiring.

336
Online Job
Postings

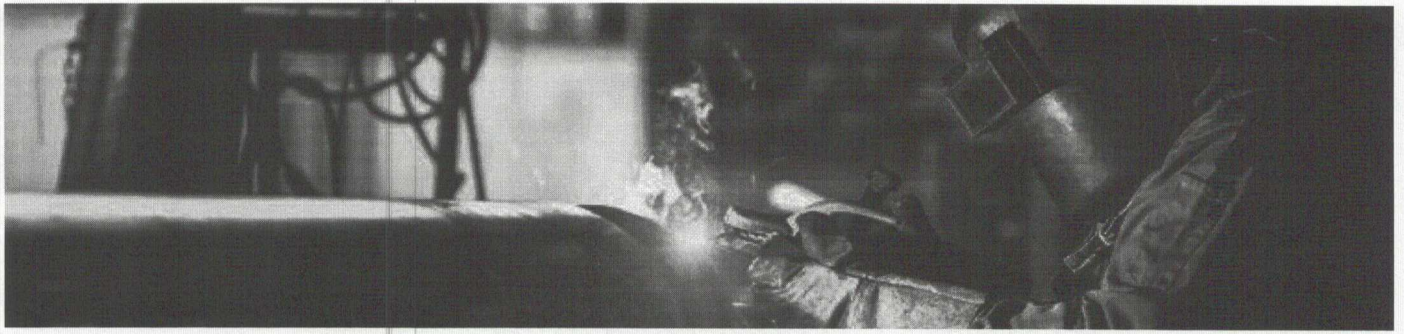
2:1
Posting Intensity
(Regional Average 3:1)

Note: Job postings count the number of online job postings advertised in the 15-county Far North subregion between January 1, 2022 - March 31, 2023. Postings are limited to in-state employers and exclude staffing companies. Job posting results represent the top 10 priority middle-skill occupations.

Job Postings by Occupation



Job posting results are weighted toward occupations with the most postings, influencing the frequency of results for employers, job titles, skills, work experience, and education.



Top Employers & Job Titles

Employers with the Most Postings

Mendocino Redwood Company

Trimble

Collins Companies

Vintage Wine Estates

Feather Falls Casino

Job Titles with the Most Postings

Millwrights

Mechanics

Welders and Fabricators

CNC Operators and Machinists

Brewers

Most In-Demand Skills

Specialized Skills

- Welding
- Machinery
- Fabrication
- Mills
- Forklift Truck

Soft Skills

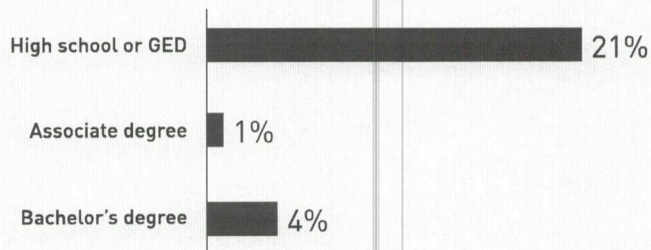
- Operations
- Troubleshooting (Problem-Solving)
- Lifting Ability
- Communications
- Mathematics

Software and Technical Skills

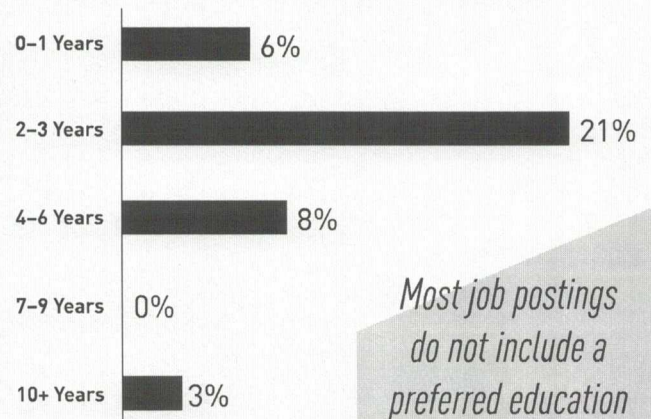
- Microsoft Office (Access, Excel, Outlook, PowerPoint, Word)
- Mastercam (CAD/CAM Software)
- JavaScript (Programming Language)
- SAP Applications
- Geographic Information Systems

Education & Experience in Postings

Employer-Preferred Education



Employer-Preferred Work Experience



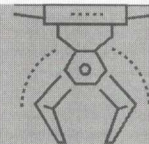
Most job postings do not include a preferred education or experience level.

Community College Programs



Butte College	College of the Redwoods	College of the Siskiyous	Feather River College	Lassen College	Mendocino College	Shasta College
Advanced Manufacturing	Aquaculture Technology	Welding Technology	None	Firearms Repair	None	Engineering Technology
Civil Engineering Technology	CADD/CAM Design & Manufacturing			General Gunsmithing		Industrial Technologies, General
Manufacturing Operations	Manufacturing Technology			Gunsmith Machinist and Metal Finisher		Maintenance Mechanic
Production Management	Manufacturing Maintenance Technician			Welding Technology		PLC Automation
Welding Technology	Marine Science Technology					Welding Technology
	Mechanical Drafting Technology					
	Welding Technology					





Prepared by

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North/Far North Center of Excellence for Labor
Market Research

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Lauren McSherry, L.M. McSherry Consulting

Graphic Design by:

Jim Schneider, Right Angle Design

Sources

- Lightcast 2022.4 - QCEW Employees, Non-QCEW Employees, and Self-Employed
- Centers of Excellence for Labor Market Research Occupation Crosswalk
- California Community Colleges Chancellor's Office LaunchBoard
- California Community Colleges Chancellor's Office DataMart
- Integrated Postsecondary Education Data System (IPEDS)
- California Community Colleges Curriculum Inventory (COCI)

Disclaimers:

All representations included in this report have been produced from primary research and/or secondary review of publicly and/or privately available data and/or research reports. Efforts have been made to qualify and validate the accuracy of the data and the reported findings; however, neither the Centers of Excellence, COE host District, nor California Community Colleges Chancellor's Office are responsible for applications or decisions made by recipient community colleges or their representatives based upon components or recommendations contained in this study.

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TO: SUPERINTENDENT OF PUBLIC SCHOOLS
PRINCIPAL OF PRIVATE SCHOOLS

FROM: RON NOCETTI, EXECUTIVE DIRECTOR

RE: FORM TO RECORD DISTRICT AND/OR SCHOOL REPRESENTATIVES TO LEAGUES

DATE: March 18, 2024

Enclosed is a form upon which to record your district and/or school representatives to leagues for **next year, 2024-2025**. It is a form sent every year to you in order to obtain the names of league representatives to every league in the state and to make sure that the league representatives are designated by school district or school governing boards. **It is a legal requirement that league representatives be so designated.**

The education code gives the authority for high school athletics to high school governing boards. The code also requires that the boards, after joining CIF, designate their representatives to CIF leagues. This is a necessity! (Ed. Code 33353 (a) (1))

We are asking that, after action by the governing board, you **send the names of league representatives to your CIF Section office**. Obviously, the presumption behind this code section is that the representatives of boards are the only people who will be voting on issues, at the league and section level, that impact athletics.

If a governing board does not take appropriate action to designate representatives or this information is not given to Section offices within the required time frame, CIF is required to suspend voting privileges (CIF Constitution, Article 2, Section 25, p. 18) for the affected schools.

At the State Federated Council level, we will be asking that Sections verify that their representatives are designated in compliance with this Ed. Code section.

I hope this gives you a bit of background. Thank you for all you do to help support high school athletics. It is a valuable program in all high schools, and we appreciate the support you give to the program and to CIF.

Please return the enclosed form no later than June 28, 2024, directly to your CIF Section Office.

2024-2025 Designation of CIF Representatives to League

Please complete the form below for each school under your jurisdiction and **RETURN TO THE CIF SECTION OFFICE no later than June 28, 2024.**

Corning Union High School School District/Governing Board at its 4/18/24 meeting,
(Name of school district/governing board) (Date)
appointed the following individual(s) to serve for the 2024-2025 school year as the school's league representative:

PHOTOCOPY THIS FORM TO LIST ADDITIONAL SCHOOL REPRESENTATIVES


NAME OF SCHOOL Corning Union High School
NAME OF REPRESENTATIVE John Studer POSITION Athletic Director
ADDRESS 643 Blackburn Ave. CITY Corning ZIP 96021
PHONE 530-824-8000 FAX 530-824-8005 E-MAIL jstuder@corninghs.org

NAME OF SCHOOL Corning Union High School
NAME OF REPRESENTATIVE Justine Felton POSITION Athletic Administrator
ADDRESS 643 Blackburn Ave. CITY Corning ZIP 96021
PHONE 530-824-8000 FAX 530-824-8005 E-MAIL jfelton@corninghs.org

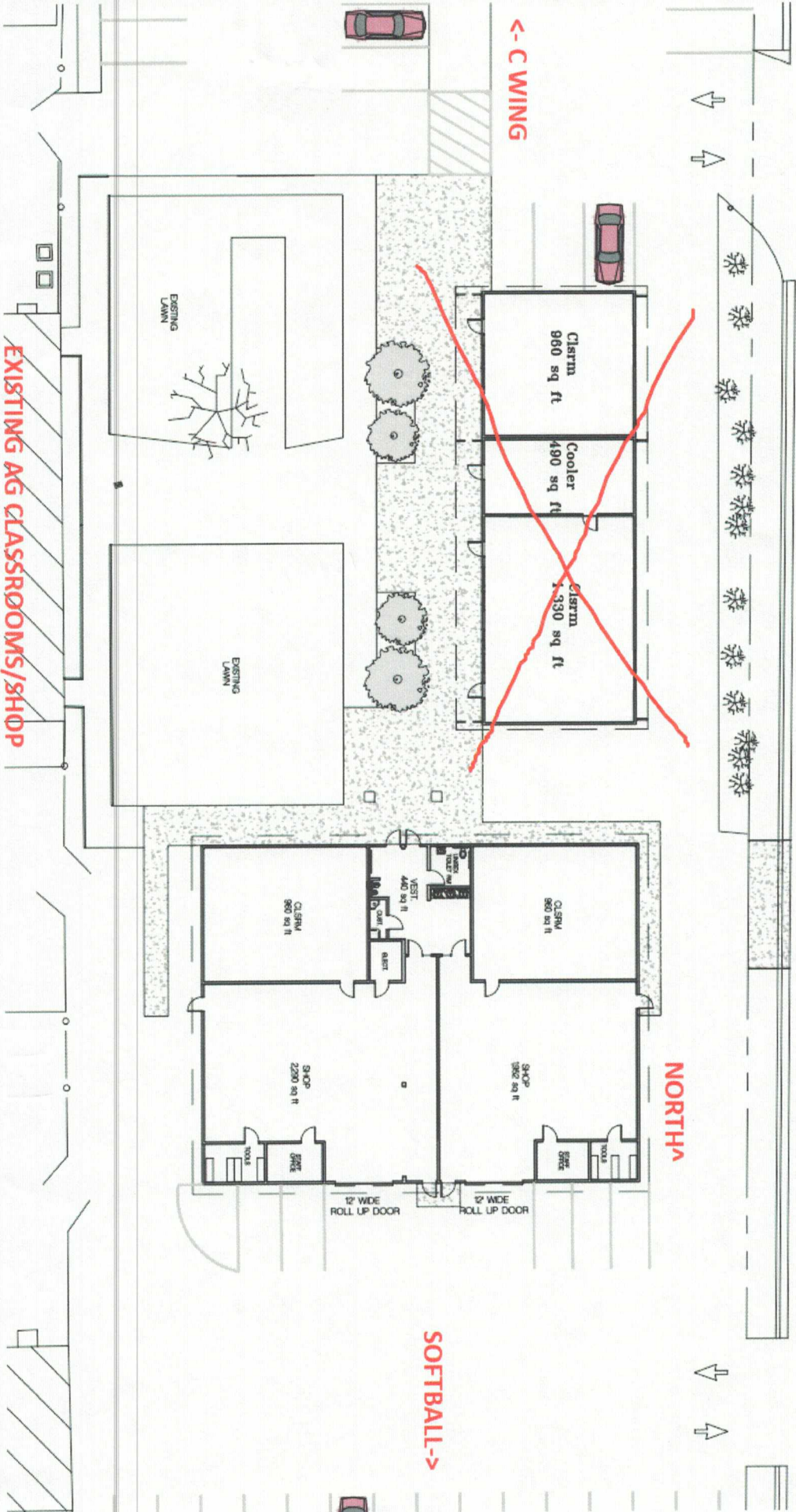
NAME OF SCHOOL Corning Union High School
NAME OF REPRESENTATIVE Jason Armstrong POSITION Principal
ADDRESS 643 Blackburn Ave. CITY Corning ZIP 96021
PHONE 530-824-8000 FAX 530-824-8005 E-MAIL jarmstrong@corninghs.org

NAME OF SCHOOL Corning Union High School
NAME OF REPRESENTATIVE Scott Fairley POSITION BVL Commissioner
ADDRESS 643 Blackburn Ave. CITY Corning ZIP 96021
PHONE 530-824-8000 FAX 530-824-8005 E-MAIL sbfairley@charter.net

If the designated representative is not available for a given league meeting, an alternate designee of the district governing board may be sent in his/her place. **NOTE:** League representatives from public schools and private schools must be designated representatives of the school's governing boards in order to be eligible to serve on the section and state governance bodies.

Superintendent's or Principal's Name Jared Caylor Signature 
Address 643 Blackburn Ave. City Corning Zip 96021
Phone 530-824-8000 FAX 530-824-8005

PLEASE RETURN THIS FORM DIRECTLY TO THE CIF SECTION OFFICE.



<- C WING

NORTH^

SOFTBALL->

EXISTING AG CLASSROOMS/SHOP

**CORNING UNION HIGH
SCHOOL DISTRICT
COUNTY OF TEHAMA
CORNING, CALIFORNIA**

AUDIT REPORT

JUNE 30, 2023



Chavan & Associates, LLP

Certified Public Accountants
15105 Concord Circle, Suite 130
Morgan Hill, CA 95037

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**CORNING UNION HIGH SCHOOL DISTRICT
TEHAMA COUNTY**

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**CORNING UNION HIGH SCHOOL DISTRICT
TEHAMA COUNTY**

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**FINANCIAL
SECTION**



INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Corning Union High School District
Corning, California

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Corning Union High School District (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the 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 District, as of June 30, 2023 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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

District 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 District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAGAS 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 GAGAS, 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 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 District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of CalPERS pension contributions, schedule of CalPERS proportionate share of net pension liability, schedule of STRS pension contributions, schedule of STRS proportionate share of net pension liability, schedule of contributions for other postemployment benefits, and schedule of changes in net OPEB liability, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual nonmajor fund financial statements, as required by the Governmental Accounting Standards Board, organization schedule, schedule of average daily attendance, schedule of instructional time offered, schedule of charter schools, schedule of financial trends and analysis, and the reconciliation of the Annual Financial and Budget report to the audited financial statements, as required by the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, and schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Regulations, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, schedule of average daily attendance, schedule of instructional time offered, the reconciliation of the Annual Financial and Budget report to the audited financial statement, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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, schedule of average daily attendance, schedule of instructional time offered, the reconciliation of the Annual Financial and Budget report to the audited financial statement, and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The organization schedule, schedule of charter schools, and schedule of financial trends and analysis included have not been subjected to the auditing procedures applied in the audit of the basic financial statement and, accordingly, we do not express an opinion or provide any assurance on them.



Chavan and Associates, LLP
Certified Public Accountants

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 7, 2024 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. The purpose of that report is 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. 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.

C & A LLP

March 7, 2024
Morgan Hill, California

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Management's Discussion and Analysis

Corning Union High School District
Management's Discussion and Analysis
June 30, 2023

This discussion and analysis of Corning Union High School District's (the District's) financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2023. The intent of this discussion and analysis is to look at the District's financial performance as a whole. Readers should also review the notes to the basic financial statements and financial statements to enhance their understanding of the District's financial performance.

Financial Highlights

Key financial highlights for the fiscal year 2023 are as follows:

- Total net position increased by \$11,856,462 (51%) from June 30, 2022 to June 30, 2023, mainly due to an increase in federal and state grants.
- The District recorded deferred outflows of resources of \$4,639,938 and deferred inflows of resources of \$1,505,772 as required by GASB 68 and GASB 75 for pension and other postemployment benefit accounting and reporting. Deferred outflows of resources are technically not assets but increase the Statement of Net Position similar to an asset and deferred inflows of resources are technically not liabilities but decrease the Statement of Net Position similar to liabilities. See Note 1 in the notes to financial statements for a definition.
- The District had \$19,352,968 in government-wide expenses which is 62% of total government-wide revenues. Program specific revenues in the form of operating grants and contributions, capital grants and contributions, and charges for services accounted for \$13,948,801 (45%) of the total revenues of \$31,209,430.
- General revenue of \$17,260,629, which includes property taxes, unrestricted federal and state grants and LCFF sources, was 55% of total revenues in 2023, as compared to 68% in 2022.
- The fund balances in all funds increased by \$9,720,113, which is a 72% increase from 2022, mostly due to increases in grant funding.
- Total governmental fund revenues and expenditures totaled \$31,209,430 and \$21,489,317 respectively.

Using the Annual Report

This annual report consists of a series of basic financial statements and notes to those statements. These statements are organized so the reader can understand Corning Union High School District as a financial whole, an entire operating entity. The statements provide an increasingly detailed look at specific financial activities.

The Statement of Net Position and Statement of Activities comprise the government-wide financial statements and provide information about the activities of the entire District, presenting both an aggregate view of the District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the District's most significant funds with all other non-major funds presented in total in one column. In the case of Corning Union High School District, the General Fund is by far the most significant fund.

Corning Union High School District
Management's Discussion and Analysis
June 30, 2023

The basic financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

Overview of the Financial Statements

The full annual financial report is a product of three separate parts: the basic financial statements, supplementary information, and this section, the Management Discussion and Analysis. These three sections together provide a comprehensive financial overview of the District. The basic financials are comprised of two kinds of statements that present financial information from different perspectives, Government-wide and funds.

- Government-wide financial statements, which comprise the first two statements, provide both short-term and long-term information about the District's overall financial position.
- Individual parts of the District, which are reported as fund financial statements, focus on reporting the District's operations in more detail. These fund financial statements comprise the remaining statements.
- Notes to the financials, which are included in the financial statements, provide more detailed data and explain some of the information in the statements. The required supplementary information section provides further explanations and provides additional support for the financial statements.

Government-wide Financial Statements - Statement of Net Position and the Statement of Activities

While this document contains the large number of funds used by the District to provide programs and activities, the view of the District as a whole looks at all financial transactions and asks the question, "How did we do financially during the fiscal year 2023?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting practices used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses, regardless of when cash is received or paid.

These two statements report the District's net position and changes in those assets. This change in net position is important because it tells the reader that, for the District as a whole, the financial position of the District has improved or diminished. The causes of this change may be the result of many factors, some financial, and some not. Non-financial factors include the District's property tax base, current property tax laws in California restricting revenue growth, facility conditions, and required educational programs.

In the Statement of Net Position and the Statement of Activities, the District reports governmental activities. Governmental activities are the activities where most of the District's programs and services are reported including, but not limited to, instruction, support services, operation and maintenance of plant, pupil transportation and extracurricular activities.

Corning Union High School District
Management's Discussion and Analysis
June 30, 2023

Reporting the District's Most Significant Funds

Fund Financial Statements

The analysis of the District's major funds begins with the Balance Sheet. Fund financial reports provide detailed information about the District's major funds. The District uses many funds to account for a multitude of financial transactions. These fund financial statements focus on each of the District's most significant funds. The District's major governmental funds are the General Fund, the Foundation Special Revenue Fund, and the County School Facilities Fund.

Governmental Funds

Most of the District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in the future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the future to finance educational programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

Proprietary Funds

Services for which the District charges a fee are generally reported in proprietary funds on a full accrual basis. The District did not have any proprietary funds.

Fiduciary Funds

The District is the trustee, or fiduciary, for its scholarship fund. The District's fiduciary activities are reported in separate Statements of Fiduciary Net Position. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Corning Union High School District
Management's Discussion and Analysis
June 30, 2023

The District as a Whole

Recall that the Statement of Net Position provides a perspective of the District as a whole. Table 1 provides a summary of the District's net position as of June 30, 2023 compared to June 30, 2022:

Table 1 - Summary of Net Position				
	Governmental Activities			
	2023	2022	\$ Change	% Change
Assets				
Current and Other Assets	\$ 25,478,845	\$ 15,439,202	\$ 10,039,643	65%
Capital Assets	22,493,561	21,386,585	1,106,976	5%
Total Assets	\$ 47,972,406	\$ 36,825,787	\$ 11,146,619	23%
Deferred Outflows	\$ 4,639,938	\$ 3,464,550	\$ 1,175,388	25%
Liabilities				
Current Liabilities	\$ 2,473,090	\$ 2,155,872	\$ 317,218	15%
Long-Term Liabilities	25,325,072	20,676,733	4,648,339	22%
Total Liabilities	\$ 27,798,162	\$ 22,832,605	\$ 4,965,557	18%
Deferred Inflows	\$ 1,505,772	\$ 6,005,784	\$ (4,500,012)	-299%
Net Position				
Net Investment in Capital Assets	\$ 13,095,769	\$ 11,672,890	\$ 1,422,879	12%
Restricted	10,316,315	1,465,510	8,850,805	604%
Unrestricted	(103,674)	(1,686,452)	1,582,778	94%
Total Net Position	\$ 23,308,410	\$ 11,451,948	\$ 11,856,462	51%

Current and other assets increased by 65% mostly due to the additional government grants received during the year. Capital assets increased by 5% from capital outlay related to expenditures incurred on facility improvement programs. Current liabilities increased by 15% mostly due to the increases in accounts payable and unearned revenue balances.

Corning Union High School District
Management's Discussion and Analysis
June 30, 2023

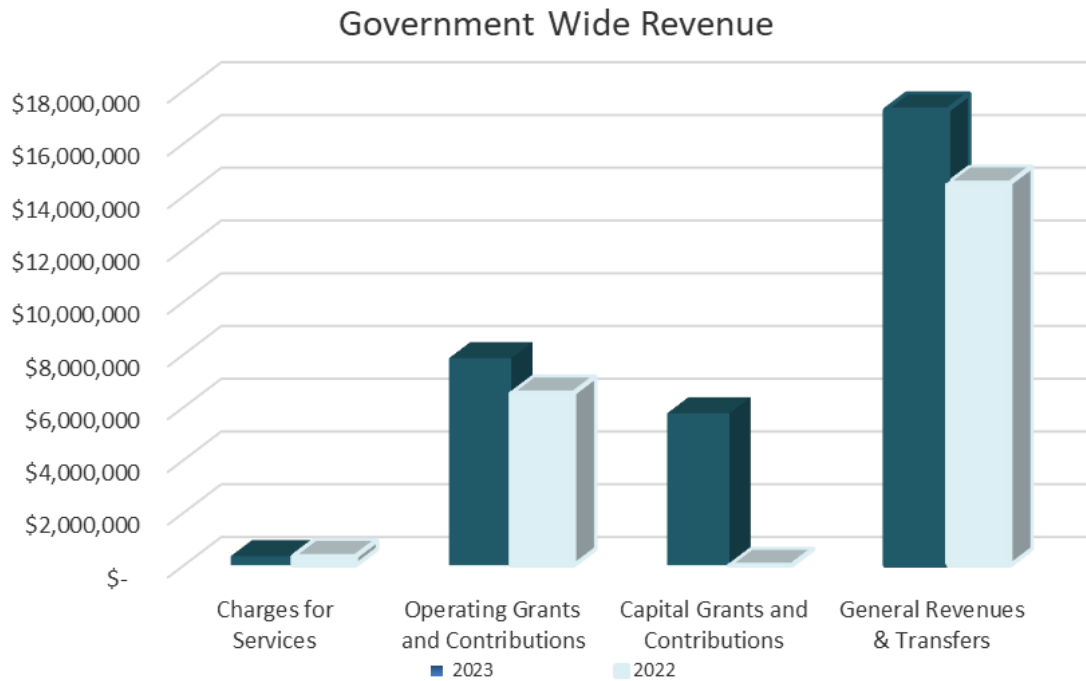
Table 2 compares the components of changes in net position for the fiscal year 2023 versus 2022:

Table 2 - Change in Net Position				
	Governmental Activities			
	2023	2022	\$ Change	% Change
Revenues				
Program Revenues:				
Charges for Services	\$ 343,663	\$ 331,885	\$ 11,778	4%
Operating Grants and Contributions	7,847,281	6,530,468	1,316,813	20%
Capital Grants and Contributions	5,757,857	-	5,757,857	100%
General Revenues & Transfers	17,260,629	14,492,231	2,768,398	19%
Total Revenues	31,209,430	21,354,584	9,854,846	46%
Program Expenses				
Instruction	9,556,964	9,682,594	(125,630)	-1%
Instruction-Related Services	1,232,080	1,144,010	88,070	8%
Pupil Services	2,716,405	2,746,140	(29,735)	-1%
General Administration	1,473,573	1,257,426	216,147	17%
Plant Services	2,657,574	2,546,159	111,415	4%
Ancillary services	1,092,655	945,821	146,834	16%
Community services	18,436	17,826	610	3%
Other outgo	408,874	198,790	210,084	106%
Interest on Long-term Debt	196,407	455,577	(259,170)	-57%
Total Expenses	19,352,968	18,994,343	358,625	2%
Change in Net Position	11,856,462	2,360,241	9,496,221	402%
Beginning Net Position	11,451,948	9,091,707	2,360,241	26%
Ending Net Position	\$ 23,308,410	\$ 11,451,948	\$ 11,856,462	104%

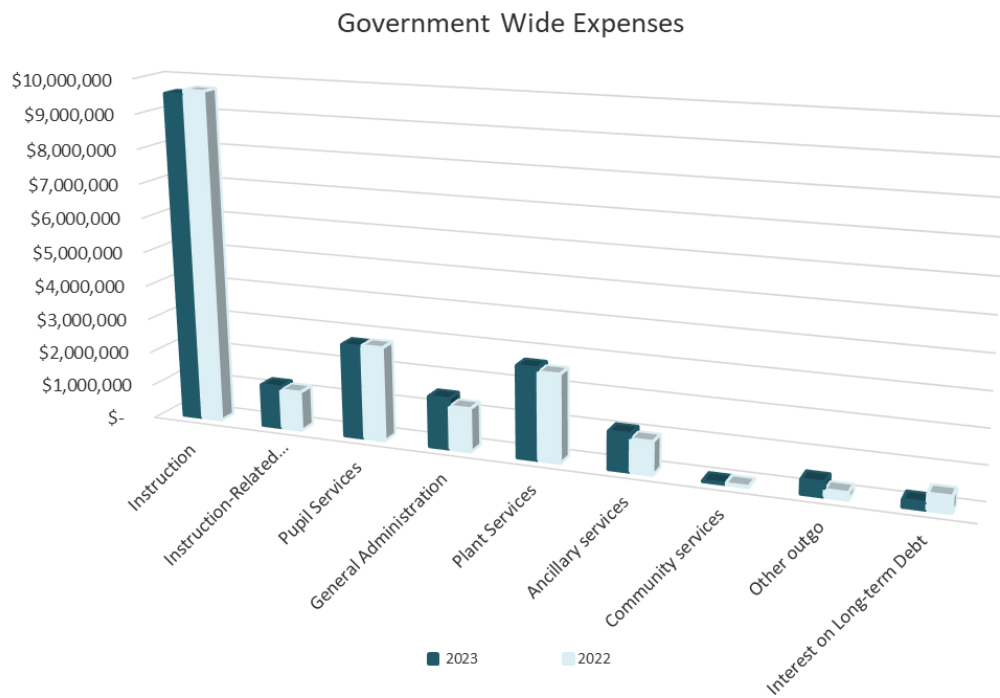
Operating grants and contributions increased by 20% and capital grants and contributions increased by 100% mostly due to the additional Covid-related and the school facilities apportionment funding. Expenses increased by \$358,625 or 2%.

Corning Union High School District
Management's Discussion and Analysis
June 30, 2023

The following chart compares government-wide revenue by category for 2023 and 2022:



The next chart compares government-wide expenses by category for 2023 and 2022:



Corning Union High School District
Management's Discussion and Analysis
June 30, 2023

Governmental Activities

Direct Instruction, Instruction-Related Services, and Pupil Services represent 70% of total expenses in 2023 versus 71% in 2022. The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. Table 2 shows the total cost of services while Table 3 shows the net cost of services and identifies the cost of these services supported by revenues.

Table 3 - Net Cost of Services				
Function	2023	2022	Increase (Decrease)	Percent
Instruction	\$ (1,348,273)	\$ 6,219,150	\$ (7,567,423)	-121.7%
Instruction-Related Services	868,619	782,802	85,817	11.0%
Pupil Services	924,891	780,011	144,880	18.6%
General Administration	1,338,702	1,055,715	282,987	26.8%
Plant Services	2,596,520	2,348,681	247,839	10.6%
Ancillary services	610,626	425,312	185,314	43.6%
Community services	18,436	17,826	610	3.4%
Other outgo	198,239	46,916	151,323	322.5%
Interest on Long-term Debt	196,407	455,577	(259,170)	-56.9%
Total Net Cost of Services	\$ 5,404,167	\$ 12,131,990	\$ (6,727,823)	-55.5%

The District's Funds

Table 4 provides an analysis of the District's fund balances and the total change in fund balances from the prior year.

Table 4 - Change in Fund Balances				
Funds	2023	2022	Increase (Decrease)	Percent
General Fund	\$ 11,746,957	\$ 8,353,527	\$ 3,393,430	40.6%
Foundation Fund	3,478,795	3,413,914	64,881	1.9%
County School Facilities Fund	6,028,948	640,390	5,388,558	841.4%
Nonmajor Governmental Funds	1,887,992	1,014,748	873,244	86.1%
Total Fund Balances	\$ 23,142,692	\$ 13,422,579	\$ 9,720,113	72.4%

Corning Union High School District
Management's Discussion and Analysis
June 30, 2023

Capital Assets

Table 5 shows June 30, 2023 capital asset balances compared to June 30, 2022:

Table 5 - Summary of Capital Assets Net of Depreciation				
	2023	2022		
Capital Asset	Net Capital Assets	Net Capital Assets	Increase (Decrease)	Percent
Land	\$ 357,500	\$ 357,500	\$ -	0.0%
Work-in-Progress	1,576,551	827,521	749,030	90.5%
Buildings	15,478,341	15,569,049	(90,708)	-0.6%
Site Improvements	3,755,867	3,457,678	298,189	8.6%
Vehicles and Equipment	1,325,302	1,174,837	150,465	12.8%
Totals	\$ 22,493,561	\$ 21,386,585	\$ 1,106,976	5.2%

See Note 5 for additional information related to the changes in capital assets.

Long Term Debt

Table 6 reports the balance and changes of long-term liabilities during the fiscal year 2023.

Table 6 - Long-term Liabilities				
Type	2023	2022	Increase (Decrease)	Percent
General obligation bonds	\$ 7,565,000	\$ 7,710,000	\$ (145,000)	-1.9%
Bond premiums	555,176	575,941	(20,765)	-3.6%
Direct borrowing - note payable	1,832,792	2,003,695	(170,903)	-8.5%
Direct borrowing - line of credit	-	143,314	(143,314)	-100.0%
Net pension liabilities	13,030,473	8,025,172	5,005,301	62.4%
Total OPEB liability	2,303,241	2,164,185	139,056	6.4%
Compensated absences	38,390	54,426	(16,036)	-29.5%
Total	\$ 25,325,072	\$ 20,676,733	\$ 4,648,339	22.5%

See Notes 6, 7, 8, 11 and 12 to the financial statements for additional information.

Corning Union High School District
Management's Discussion and Analysis
June 30, 2023

General Fund Budgetary Highlights

The District's budget is prepared in accordance with California law and is based on the modified accrual basis of accounting. Over the course of the year, the District revised its budget based on updated financial information. The original budget, approved at the end of June for July 1, is based on May Revise figures and updated 45 days after the State approves its final budget. In addition, the District revised its budget at First and Second Interim. The original budget presented in the required supplementary information section includes only new revenues for 2023. During the budget revision process the District accounts for prior year ending balances by budgeting to use the carryover. Budgeted revenue increased by \$4,785,777 from adopted to final and budgeted expenditures increased by \$2,617,414 from adopted to final during the year.

Factors Bearing on the District's 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:

- The district is aware and monitoring one-time money from the state and federal government.
- The district is monitoring funded ADA calculations and the potential impact it can have on future LCFF calculations as it corresponds to declining ADA.
- Feeder schools are experiencing declining enrollment which can potentially cause lower enrollment for the district.
- Overall increase in expenses due to inflation.
- Continued increases to CalSTRS and CalPERS retirement costs.
- Continued increase to Special Education costs.
- The district is in the early stages of a new student parking lot and upgrading the CTE workshop. These facility projects will span multiple years.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions regarding this report or need additional financial information, contact:

Diana Davisson, Chief Business Official
Corning Union High School District
643 Blackburn Avenue
Corning, CA 96021
Phone: 530.824.8002

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Basic Financial Statements

CORNING UNION HIGH SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2023

	Governmental Activities
Assets	
Current Assets:	
Cash and investments	\$ 23,731,691
Accounts receivable	1,702,604
Other assets	44,550
Total Current Assets	<u>25,478,845</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	1,934,051
Capital assets, net of depreciation	20,559,510
Total Noncurrent Assets	<u>22,493,561</u>
 Total Assets	 <u><u>\$ 47,972,406</u></u>
 Deferred Outflows of Resources	
Pension adjustments	\$ 4,443,888
OPEB adjustments	196,050
Total Deferred Outflows of Resources	<u><u>\$ 4,639,938</u></u>
 Liabilities	
Current Liabilities:	
Accounts payable	\$ 1,303,755
Accrued salaries and benefits	101,183
Unearned revenue	931,215
Accrued interest	136,937
Total Current Liabilities	<u>2,473,090</u>
Long-term Liabilities:	
Due within one year	319,246
Due beyond one year	25,005,826
Total long-term Liabilities	<u>25,325,072</u>
 Total Liabilities	 <u><u>\$ 27,798,162</u></u>
 Deferred Inflows of Resources	
Pension adjustments and changes	\$ 1,326,585
OPEB Adjustments	179,187
Total Deferred Inflows of Resources	<u><u>\$ 1,505,772</u></u>
 Net Position	
Net investment in capital assets	\$ 13,095,769
Restricted for:	
Capital projects	6,382,617
Cafeteria program	682,863
Adult education	9,589
Educational programs	3,241,246
Total restricted net position	<u>10,316,315</u>
Unrestricted	<u>(103,674)</u>
Total Net Position	<u><u>\$ 23,308,410</u></u>

The notes to financial statements are an integral part of this statement.

**CORNING UNION HIGH SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

		Program Revenues			Net (Expense)
			Operating	Capital	Revenue and
	Expenses	Charges for	Grants and	Grants and	Changes in
		Services	Contributions	Contributions	Net Position
Governmental activities					
Instruction	\$ 9,556,964	\$ 107,664	\$ 5,039,716	\$ 5,757,857	\$ 1,348,273
Instruction-related services:					
Supervision of instruction	284,289	9,824	278,292	-	3,827
Instruction library, media and technology	181,217	-	7,176	-	(174,041)
School site administration	766,574	-	68,169	-	(698,405)
Pupil services:					
Home-to-school transportation	449,946	-	-	-	(449,946)
Food services	786,760	94,800	1,228,008	-	536,048
All other pupil services	1,479,699	17,962	450,744	-	(1,010,993)
General administration:					
All other general administration	1,473,573	5,334	129,537	-	(1,338,702)
Plant services	2,657,574	200	60,854	-	(2,596,520)
Facility acquisition and construction					
Ancillary services	1,092,655	48,042	433,987	-	(610,626)
Community services	18,436	-	-	-	(18,436)
Transfers to other agencies	408,874	59,837	150,798	-	(198,239)
Interest on long-term debt	196,407	-	-	-	(196,407)
Total governmental activities	<u>\$ 19,352,968</u>	<u>\$ 343,663</u>	<u>\$ 7,847,281</u>	<u>\$ 5,757,857</u>	<u>(5,404,167)</u>
General revenues:					
Taxes and subventions:					
Taxes levied for general purposes					3,372,030
Taxes levied for debt service					454,351
Federal and state aid not restricted to specific purposes					12,418,053
Interest and investment earnings					250,147
Interagency revenues					233,051
Miscellaneous					532,997
Total general revenues					<u>17,260,629</u>
Change in net position					11,856,462
Net position beginning					<u>11,451,948</u>
Net position ending					<u>\$ 23,308,410</u>

The notes to financial statements are an integral part of this statement.

CORNING UNION HIGH SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023

	General Fund	Foundation Special Revenue Fund	County School Facilities Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and investments	\$ 12,601,542	\$ 3,340,464	\$ 6,063,816	\$ 1,725,869	\$ 23,731,691
Accounts receivable	1,295,764	236,340	-	170,500	1,702,604
Due from other funds	95,242	-	-	-	95,242
Prepaid	-	-	-	44,043	44,043
Other assets	507	-	-	-	507
Total Assets	<u>\$ 13,993,055</u>	<u>\$ 3,576,804</u>	<u>\$ 6,063,816</u>	<u>\$ 1,940,412</u>	<u>\$ 25,574,087</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 1,213,700	\$ 3,353	\$ 34,868	\$ 51,834	\$ 1,303,755
Accrued salaries and benefits	101,183	-	-	-	101,183
Due to other funds	-	94,656	-	586	95,242
Unearned revenue	931,215	-	-	-	931,215
Total Liabilities	<u>2,246,098</u>	<u>98,009</u>	<u>34,868</u>	<u>52,420</u>	<u>2,431,395</u>
Fund balances:					
Nonspendable:					
Revolving fund	1,000	-	-	500	1,500
Stores inventories	507	-	-	-	507
Prepaid expenditures	-	-	-	44,043	44,043
Restricted for:					
Educational programs	3,241,246	-	-	-	3,241,246
Debt service	-	-	-	317,258	317,258
Adult education	-	-	-	9,589	9,589
Cafeteria programs	-	-	-	682,863	682,863
Capital projects	-	-	6,028,948	353,669	6,382,617
Assigned for:					
Capital projects	4,650,942	-	-	70,275	4,721,217
Site repairs	-	-	-	320,482	320,482
Adult education	-	-	-	89,313	89,313
Agricultural education	-	3,478,795	-	-	3,478,795
Educational programs	3,283,367	-	-	-	3,283,367
Unassigned:					
Economic uncertainties	569,895	-	-	-	569,895
Total Fund Balances	<u>11,746,957</u>	<u>3,478,795</u>	<u>6,028,948</u>	<u>1,887,992</u>	<u>23,142,692</u>
Total Liabilities and Fund Balances	<u>\$ 13,993,055</u>	<u>\$ 3,576,804</u>	<u>\$ 6,063,816</u>	<u>\$ 1,940,412</u>	<u>\$ 25,574,087</u>

The notes to financial statements are an integral part of this statement.

**CORNING UNION HIGH SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2023**

Total fund balances - governmental funds		\$ 23,142,692
Amounts reported for governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$38,656,316 and the accumulated depreciation is \$16,162,755.		22,493,561
To recognize accrued interest at year end which is not reported in the governmental funds		(136,937)
Deferred outflows of resources include amounts that will not be included in the calculation of the District's net pension liability of the plan year included in this report such as current fiscal year contributions as recorded in the fund statements.		4,443,888
The differences from pension plan assumptions in actuarial valuations are not included in the plan's actuarial study until the next fiscal year and are reported as deferred inflows of resources in the Statement of Net Position.		(1,326,585)
Deferred outflows of resources include amounts that will not be included in the calculation of the District's net OPEB liability of the plan year included in this report such as current fiscal year contributions as recorded in the fund statements.		196,050
The differences from OPEB plan assumptions in actuarial valuations are not included in the plan's actuarial study until the next fiscal year and are reported as deferred inflows of resources in the Statement of Net Position.		(179,187)
General obligation bonds	\$ 7,565,000	
Note payable	1,832,792	
Unamortized bond premiums	555,176	
Net pension liabilities	13,030,473	
Total OPEB liability	2,303,241	
Compensated absences (vacation)	38,390	
		<u>(25,325,072)</u>
Total net position - governmental activities		<u>\$ 23,308,410</u>

The notes to financial statements are an integral part of this statement.

**CORNING UNION HIGH SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	General Fund	Foundation Special Revenue Fund	County School Facilities Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
LCFF sources	\$ 14,749,737	\$ -	\$ -	\$ 600,000	\$ 15,349,737
Federal	2,424,386	-	-	697,743	3,122,129
Other state	3,804,035	229,163	5,757,857	458,631	10,249,686
Other local	1,733,060	23,521	-	731,297	2,487,878
Total revenues	22,711,218	252,684	5,757,857	2,487,671	31,209,430
Expenditures:					
Instruction	9,424,005	16,551	-	41,642	9,482,198
Instruction-related services:					
Supervision of instruction	289,084	-	-	-	289,084
Instruction library, media and technology	186,720	-	-	-	186,720
School site administration	704,540	175	-	77,136	781,851
Pupil services:					
Home-to-school transportation	342,898	-	-	-	342,898
Food services	44,582	-	-	766,071	810,653
All other pupil services	1,524,636	-	-	-	1,524,636
General administration:					
All other general administration	1,508,970	-	-	3,139	1,512,109
Plant services	2,207,774	171,077	-	136,845	2,515,696
Facility acquisition and construction	1,287,708	-	369,299	183,393	1,840,400
Ancillary services	1,115,497	-	-	-	1,115,497
Transfers to other agencies	408,874	-	-	-	408,874
Debt service:					
Principal	314,217	-	-	145,000	459,217
Interest and fees	(111,717)	-	-	331,201	219,484
Total expenditures	19,247,788	187,803	369,299	1,684,427	21,489,317
Excess (deficiency) of revenues over (under) expenditures	3,463,430	64,881	5,388,558	803,244	9,720,113
Other financing sources (uses):					
Transfers in	-	-	-	70,000	70,000
Transfers out	(70,000)	-	-	-	(70,000)
Total other financing sources (uses)	(70,000)	-	-	70,000	-
Net change in fund balances	3,393,430	64,881	5,388,558	873,244	9,720,113
Fund balances beginning	8,353,527	3,413,914	640,390	1,014,748	13,422,579
Fund balances ending	\$ 11,746,957	\$ 3,478,795	\$ 6,028,948	\$ 1,887,992	\$ 23,142,692

The notes to financial statements are an integral part of this statement.

**CORNING UNION HIGH SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Total net change in fund balances - governmental funds	\$ 9,720,113
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Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital assets additions	2,066,375	
Depreciation expense	(959,399)	1,106,976

The governmental funds report debt proceeds as an other financing source, while repayment of debt principal is reported as an expenditure. Interest is recognized as an expenditure in the governmental funds when it is due. The net effect of these differences in the treatment of long-term debt and related items is as follows:

Payment on line of credit	143,314	
Repayment of note payable	170,903	
Repayment of bond principal	145,000	459,217

In governmental funds, actual contributions to pension plans are reported as expenditures in the year incurred. However, in the government-wide statement of activities, only the current year pension expense as noted in the plans' valuation reports is reported as an expense, as adjusted for deferred inflows and outflows of resources.

673,980

In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an other financing source or other financing use in the period it is incurred. In the government-wide statements, the premium or discount is amortized as interest over the life of the debt. The difference between premiums or discounts recognized in the current period and amortized over future periods is:

20,765

In the statement of activities, compensated absences are measured by the amount earned during the year. In governmental funds, however, expenditures for those items are measured by the amount of financial resources used (essentially the amounts paid). This year vacation earned exceeded the amounts used by:

16,036

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.

2,312

Changes in net position of governmental activities	\$ 11,856,462
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The notes to financial statements are an integral part of this statement.

**CORNING UNION HIGH SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2023**

	Foundation Private- Purpose Trust Fund
Assets	
Cash on hand and in banks	\$ 5,039
Cash in county treasury	1,872
Investments	296,576
	<hr/>
Total Assets	\$ 303,487
	<hr/>
Net Position	
Restricted - held in trust for scholarships	\$ 303,487
	<hr/>
Total Net Position	\$ 303,487
	<hr/>

The notes to financial statements are an integral part of this statement.

**CORNING UNION HIGH SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Foundation Private-Purpose Trust Fund
Additions	
Investment earnings	\$ (2,092)
Deductions	
Financial assistance to students	<u>9,195</u>
Changes in net position	(11,287)
Net position beginning	205,636
Prior period adjustments (scholarship account)	<u>109,138</u>
Net position ending, as adjusted	<u><u>\$ 303,487</u></u>

The notes to financial statements are an integral part of this statement.

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Notes to the Basic Financial Statements

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Accounting Principles

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

B. Reporting Entity

The District is the level of government primarily accountable for activities related to public education. The governing authority consists of five elected officials who, together, constitute the Board of Trustees. The District’s combined financial statements include the accounts of all its operations. The District evaluated whether any other entity should be included in these financial statements using the criteria established by GASB. The basic, but not the only, criterion for including a governmental department, agency, institution, commission, public authority, or other governmental organization in a governmental unit’s reporting entity for general purpose financial reports is the ability of the governmental unit’s elected officials to exercise oversight responsibility over such agencies. Oversight responsibility implies that one governmental unit is dependent on another and that the dependent unit should be reported as part of the other. Oversight responsibility is derived from the governmental unit’s power and includes, but is not limited to:

- Financial interdependency
- Selection of governing authority
- Designation of management
- Ability to significantly influence operations
- Accountability for fiscal matters

Accordingly, for the year ended June 30, 2023, the District is financially accountable for the Corning Union High School Master Endowment Trust (the Trust) and has included the Trust’s financial information in the Foundation Special Revenue Fund as a blended component unit. The Trust is a tax-exempt corporation under Internal Revenue Code, Section 501(c)(3) and was formed to manage the bequest of Rodgers Ranch to the District. The purpose of the Trust is to maintain Rodgers Ranch, promote agriculture education at the District, and to provide scholarships to District students. The scholarship portion of the Trust is reported as a private-purpose trust fund, and the remaining portion of the Trust is reported as the Foundation Special Revenue Fund in the District’s financial statements. Individually prepared financial statements are not available for the Trust. The District does not have any other component units and is not a component unit of any other reporting entity.

C. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the District. The Statement of Net Position reports all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position.

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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

The government-wide Statement of Activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements:

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

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

Fiduciary funds are reported using the economic resources measurement focus except for agency funds, which have no measurement focus.

D. Basis of Accounting

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

Revenues – Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. To achieve comparability of reporting among California districts, and so as not to distort normal revenue patterns with specific respect to reimbursement grants and correction to state-aid apportionments, the California Department of Education has defined available for district as collectible within one year.

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

Deferred Outflows/Deferred Inflows:

In addition to assets, the Statement of Net Position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then. The District has recognized a deferred outflow 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, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) 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 District's benefit plans liability reported which is in the Statement of Net Position.

Unearned Revenue:

Unearned revenue arises when assets, such as cash, are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements, such as qualified expenditures, are met are recorded as liabilities from unearned revenue.

Unavailable Revenue:

In the governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have been recorded as deferred inflows of resources as unavailable revenue.

Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However,

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

E. 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, deferred outflows, liabilities, deferred inflows, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into major, nonmajor, and fiduciary funds as follows:

Major Governmental Funds:

The *General Fund* is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

The *Foundation Special Revenue Fund* is used to account for resources received from gifts or bequests pursuant to California Education Code, Section 41031, under which both earnings and principal may be used for purposes that support the District's own programs.

The *County School Facilities Fund* is used to account for apportionments from the State Schools Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects and facility hardship grants.

Non-major Governmental Funds:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted or committed for purposes other than debt service or capital projects. The restricted or committed resources need to comprise a substantial portion of the inflows reported in the special revenue fund. The District maintains the following non-major special revenue funds:

- The *Adult Education Fund* is used to account for resources committed to adult education programs maintained by the District.
- The *Cafeteria Fund* is used to account for revenues received and expenditures made to operate the District's food service programs.
- The *Deferred Maintenance Fund* is used for the purpose of major repair or replacement of District property.
- The *Pupil Transportation Equipment Fund* is used to account for resources specifically for the acquisition, rehabilitation, or replacement of equipment used to transport students.

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Capital Projects Funds are used to account for resources restricted, committed or assigned for capital outlays. The District maintains the following non-major capital projects funds:

- *The Building Fund* is used to account for proceeds from the sale of real property and account for the acquisition of major governmental capital facilities and buildings from the sale of bond proceeds.
- *The Capital Facilities Fund* is used to account for resources received from developer impact fees assessed under provisions of the California Environmental Quality Act (CEQA).

Debt Service Funds are established to account for the accumulation of resources for the payment of the principal and interest on long-term debt.

- *The Bond Interest and 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 interest and redemption of principal of the funding of general obligation bonds issued by the District.

Fiduciary Funds:

Fiduciary Fund reporting focuses on net position and changes in net position. Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the District's own programs.

The District maintains the following fiduciary funds:

- *Foundation Private-Purpose Trust Funds* are used to account for assets held by the District as trustee pursuant to formal agreements with donors and under which neither principal nor income may be used for purposes that support the District's own programs. The Foundation Private-Purpose Trust Fund is used to account separately for gifts or bequests that provide scholarships to students of the District.

F. Budgets and Budgetary Accounting

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

These budgets are revised by the District's governing board and District Superintendent during the year to give consideration to unanticipated income and expenditures. The original and final revised budgets for the General Fund and major special revenue funds are presented as Required Supplementary Information.

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.

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

G. Encumbrances

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

H. Benefit Plans

Pensions:

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

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27* requires that the reported results must pertain to liability and asset information within certain defined time frames. For this period, the following time frames were used:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Measurement Period	July 1, 2021 to June 30, 2022

Other Postemployment Benefits Other Than Pensions (OPEB):

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources, and OPEB expense, information about the District's Retiree Benefits Plan (the OPEB Plan) and additions to/deductions are based on when they are due and payable in accordance with the benefit terms for the measurement period included in the OPEB plan's actuarial reports.

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Measurement Period	July 1, 2022 to June 30, 2023

I. Assets, Liabilities, and Equity

1. Cash and Investments

Cash balances held in banks and in revolving funds are insured to \$250,000 by the Federal Deposit Insurance Corporation.

In accordance with *Education Code* Section 41001, the District maintains substantially all of its cash in the County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are

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proportionately shared by all funds in the pool.

All district-directed investments are governed by Government Code Section 53601 and Treasury investment guidelines. The guidelines limit specific investments to government securities, domestic chartered financial securities, domestic corporate issues, and California municipal securities. The District's securities portfolio is held by the County Treasurer. Interest earned on investments is recorded as revenue of the fund from which the investment was made.

The county is authorized to deposit cash and invest excess funds by California Government Code Section 53648. The funds maintained by the county are either secured by federal depository insurance or are collateralized.

2. Fair Value Measurements

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction.

In determining this amount, three valuation techniques are available:

- Market approach - This approach uses prices generated for identical or similar assets or liabilities. The most common example is an investment in a public security traded in an active exchange such as the NYSE.
- Cost approach - This technique determines the amount required to replace the current asset. This approach may be ideal for valuing donations of capital assets or historical treasures.
- Income approach - This approach converts future amounts (such as cash flows) into a current discounted amount.

Each of these valuation techniques requires inputs to calculate a fair value. Observable inputs have been maximized in fair value measures, and unobservable inputs have been minimized.

3. Stores Inventories and Prepaid Expenditures

Store Inventories:

Stores inventories consist of supplies and materials. Expenses are recorded as the supplies and materials are consumed. Inventories are valued on the average cost method for purchased supplies and materials. Donated commodities inventory is valued at its fair value at the time of donation. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

Prepaid Expenditures:

The District has the option of reporting expenditure in governmental funds for prepaid items

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either when purchased or during the benefiting period. The District has chosen to report the expenditure during the benefiting period.

4. Capital Assets

Capital assets, which include sites, improvement of sites, buildings and improvements, equipment, and construction in progress, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of \$25,000 or more and an estimated useful life in excess of one year, except for buildings and improvements for which a higher capitalization threshold of \$50,000 or more is used. All fixed assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated fixed assets, which are recorded at their estimated fair value at the date of donation.

Projects under construction are recorded at cost as construction in progress and transferred to the appropriate asset account when substantially complete. Costs of major improvements and rehabilitation of buildings are capitalized. Repair and maintenance costs are charged to expense when incurred. Equipment disposed of, or no longer required for its existing use, is removed from the records at actual or estimated historical cost, net of accumulated depreciation.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. All capital assets, except land and construction in progress, are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
School buildings	10-50
Portable buildings	25
Site improvements	20
Vehicles	8-20
Equipment	5-20

5. Compensated Absences

The liability for earned but unused vacation leave is recorded as long-term debt for compensated absences in the government-wide statements. The current portion of this debt is estimated based on historical trends. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources.

6. Long-Term Liabilities

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts as well as issuance costs if related to prepaid insurance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of applicable bond premium or discount. Issuance costs, not related to prepaid insurance costs, are expensed in the period incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts as well as bond issuance costs, during the current period. The face amount of the debt issued, premiums, or discounts are reported as other financing sources or uses.

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7. Fund Balance Classifications

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's minimum fund balance policy requires a reserve for economic uncertainties, consisting of unassigned amounts, equal to no less than three percent of general fund operating expenditures and other financing uses.

In accordance with Government Accounting Standards Board 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the District classifies governmental fund balances as follows:

- *Non-spendable* fund balance includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
- *Restricted* fund balance includes amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
- *Committed* fund balance includes amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority and does not lapse at year-end. Committed fund balances are imposed by the District's board of education.
- *Assigned* fund balance includes amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the District's Board of Trustees or a designee of the District's Board of Trustees.
- *Unassigned* fund balance includes positive amounts within the general fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

The District uses restricted/committed amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Additionally, the District would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

8. Net Position

Net position represents the difference between assets, deferred outflows, liabilities and deferred inflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. In addition, deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also are included in the net investment in capital assets component of net position. As of June 30, 2023, capital assets net of accumulated depreciation totaling \$22,493,561 was reduced by related debt of \$5,732,208, which excluded premiums attributed to cash reserves for debt service of \$555,176.

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Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, laws or regulations of other governments. The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Capital Projects restrictions will be used for the acquisition and construction of capital facilities.

Charter School Programs restrictions reflect the cash balances in the charter schools fund that are restricted to the charter school programs.

Cafeteria program restrictions reflect the amounts to be expended for federal and state funded school lunch and breakfast programs.

Educational Programs restrictions reflect the amounts to be expended for federal and state funded educational programs.

Debt service restrictions reflect the cash balances in the debt service funds that are restricted for debt service payments by debt covenants, as applicable.

Unrestricted net position reflects amounts that are not subject to any donor-imposed restrictions. This class also includes restricted gifts whose donor-imposed restrictions were met during the fiscal year. A deficit unrestricted net position may result when significant cash balances restricted for capital projects exist. Once the projects are completed, the restriction on these assets are released and converted to capital assets.

9. Local Control Funding Formula and Property Taxes

The Local Control Funding Formula (LCFF) creates base, supplemental, and concentration grants in place of most previously existing K-12 funding streams, including revenue limits general purpose block grants, and most of the 50-plus state categorical programs. The revenue limit was a combination of local property taxes, state apportionments, and other local sources.

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

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The county apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the *California Revenue and Taxation Code*. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll - approximately October 1 of each year. The County Auditor reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local revenue limit sources by the District.

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10. Risk Management

The District is exposed to various risks, including loss or damage to property, general liability, and injuries to employees. The District participates in risk pools under joint powers agreements for property, liability, workers' compensation, health care, and excess liability coverage. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three years and there were no significant reductions in insurance coverage from coverage in the prior year.

11. Interfund Transactions

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental funds are eliminated as part of the reconciliation to the government-wide financial statements.

12. 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 and reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

13. 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 reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

J. Implemented Accounting Pronouncements

GASB Statement No. 96, *Subscription-based Information Technology Arrangements*.

During the year, the District implemented GASB Statement No. 96, *Subscription-based Information Technology Arrangements*. GASB Statement No. 96 is an accounting pronouncement issued by the Governmental Accounting Standards Board (GASB) that provides guidance on how the costs and investments for subscription-based information technology arrangements (SBITAs) are accounted for and disclosed by governmental entities. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. As of June 30, 2023, the District did not have any material contracts that were required to be reported as SBITAs under GASB 96.

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K. Upcoming Accounting and Reporting Changes

The District is currently analyzing its accounting practices to determine the potential impact on the financial statements of the following recent GASB Statements:

GASB Statement No. 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62

This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections in previously issued financial statements. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 101, Compensated Absences

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

**CORNING UNION HIGH SCHOOL DISTRICT
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NOTE 2 - CASH AND INVESTMENTS

A summary of cash and investments as of June 30, 2023 is as follows:

Description	Carrying Amount	Fair Value
Government-Wide Statements:		
Cash on hand and in banks	\$ 486,737	\$ 486,737
Cash in revolving fund	1,500	1,500
Cash with County	20,092,432	19,487,820
Total Cash Deposits	20,580,669	19,976,057
Investments:		
Endowment Trust Fund	3,151,022	3,151,022
Total Investments	3,151,022	3,151,022
Total Cash and Investments	<u>\$ 23,731,691</u>	<u>\$ 23,127,079</u>
Fiduciary Funds:		
Cash on hand and in banks	\$ 5,039	\$ 5,039
Investments	296,576	296,576
Cash with County	1,872	1,816
Total Cash and Investments	<u>\$ 303,487</u>	<u>\$ 303,431</u>

As of June 30, 2023, the bank balances of the District's accounts totaled \$545,019, which exceeded FDIC insurance by \$53,737.

Fair Value Measurements

GASB 72 established a hierarchy of inputs to the valuation techniques above. This hierarchy has three levels:

- Level 1 inputs are quoted prices in active markets for identical assets or liabilities.
- Level 2 inputs are quoted market prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable.
- Level 3 inputs are unobservable inputs, such as a property valuation or an appraisal.

The District has the following recurring fair value measurements as of June 30, 2023:

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

Cash in County Treasury

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer in accordance with Education Code Section 41001. The fair value of the District's investment in the pool is reported in the

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accounting financial statements at amounts based upon the District's pro rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Policies and Practices

The District is authorized under California Government Code Section 53635 to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Limitations as they relate to interest rate risk, credit risk, custodial credit risk – deposits, and concentration of credit risk are described below:

1. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains an investment with the Tehama County Investment Pool with a fair value of approximately \$282 million and an amortized book value of \$291 million.

2. Credit Risk

Credit risk is the risk of loss due to the failure of the security issuer. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investment with the Tehama County Investment Pool is governed by the County's general investment policy. The investment with the Tehama County Investment Pool is rated at least BBB by Standards & Poor's Investor Service.

3. Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

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4. Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government code. District investments that are greater than 5 percent of total investments are in either an external investment pool or mutual funds and are therefore exempt.

NOTE 3 - ACCOUNTS RECEIVABLE

Accounts receivable consisted of the following as of June 30, 2023:

Receivables	General Fund	Foundation SP. Rev. Fund	Nonmajor Funds	Total
Unrestricted	\$ 157,322	236,340	\$ -	\$ 393,662
Federal Restricted	647,391	-	126,116	773,507
State Restricted	491,051	-	-	491,051
Local Restricted	-	-	44,384	44,384
Totals	<u>\$ 1,295,764</u>	<u>\$ 236,340</u>	<u>\$ 170,500</u>	<u>\$ 1,702,604</u>

NOTE 4 - INTERFUND TRANSACTIONS

Interfund transactions are reported as loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables (Due From/To), as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental funds are netted as part of the reconciliation to the government-wide financial statements.

As of June 30, 2023, interfund receivables and payables were as follows:

Fund	Due From	Due To
General Fund	\$ 95,242	\$ -
Foundation Fund	-	94,656
Nonmajor Funds	-	586
Totals	<u>\$ 95,242</u>	<u>\$ 95,242</u>

Interfund transfers consist of operating transfers from funds receiving revenues to funds through which the resources are to be expended.

During the fiscal year ended June 30, 2023, the District's interfund transfers consisted of the following:

Fund	Transfers In	Transfers Out
General Fund	\$ -	\$ 70,000
Nonmajor Funds	70,000	-
Totals	<u>\$ 70,000</u>	<u>\$ 70,000</u>

CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE 5 - CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2023, is shown below:

Capital Assets	Balance June 30, 2022	Additions	Adjustments & Deletions	Balance June 30, 2023
Land - not depreciable	\$ 357,500	\$ -	\$ -	\$ 357,500
Construction in progress - not depreciable	827,521	1,576,551	(827,521)	1,576,551
Buildings	27,221,402	580,329	-	27,801,731
Site improvements	5,511,534	437,093	-	5,948,627
Vehicles and equipment	2,671,984	299,923	-	2,971,907
Total capital assets	36,589,941	2,893,896	(827,521)	38,656,316
Less accumulated depreciation for:				
Buildings	11,652,353	671,037	-	12,323,390
Site improvements	2,053,856	138,904	-	2,192,760
Vehicles and equipment	1,497,147	149,458	-	1,646,605
Total accumulated depreciation	15,203,356	959,399	-	16,162,755
Total capital assets - net depreciation	\$ 21,386,585	\$ 1,934,497	\$ (827,521)	\$ 22,493,561

Depreciation expense was charged to governmental activities as follows:

Governmental Activity	Depreciation Expense
Instruction	\$ 580,222
Supervision of instruction	3,725
School site administration	7,767
Home-to-school transportation	117,155
All other general administration	6,032
Plant services	216,026
Ancillary Services	10,036
Community Services	18,436
Total depreciation expense	\$ 959,399

**CORNING UNION HIGH SCHOOL DISTRICT
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NOTE 6 - SCHEDULE OF CHANGES IN LONG-TERM LIABILITIES

A schedule of changes in long-term liabilities for the year ended June 30, 2023, is shown below:

Description	Balance July 01, 2022	Additions	Deletions	Balance June 30, 2023	Due Within One Year
General obligation bonds	\$ 7,710,000	\$ -	\$ 145,000	\$ 7,565,000	\$ 125,000
Bond premiums	575,941	-	20,765	555,176	20,765
Direct borrowing - note payable	2,003,695	-	170,903	1,832,792	173,481
Direct borrowing - line of credit	143,314	-	143,314	-	-
Net pension liabilities	8,025,172	7,693,240	2,687,939	13,030,473	-
Total OPEB liability	2,164,185	603,905	464,849	2,303,241	-
Compensated absences	54,426	-	16,036	38,390	-
Total Long-term Liabilities	<u>\$ 20,676,733</u>	<u>\$ 8,297,145</u>	<u>\$ 3,648,806</u>	<u>\$ 25,325,072</u>	<u>\$ 319,246</u>

Payments on the general obligation bonds are made by the Bond Interest and Redemption Fund from local revenues. Capital leases, note payable, and the line of credit are paid out of the General Fund. The retirement incentives, compensated absences, net pension liabilities and other postemployment benefits will be paid by the fund for which the employee worked.

NOTE 7 - GENERAL OBLIGATION BONDS

In November 2016, the District received authorization through Measure K to issue \$8,300,000 of bonds. The bonds are general obligation bonds of the District, and the County is obligated to annually levy ad valorem taxes for the payment of interest on, and the principal of, the bonds. Bond proceeds are to be used to improve the quality of education by repairing and replacing leaky roofs; making health, safety, and security improvements; updating inadequate electrical and technology infrastructure; modernizing and renovating outdated classrooms, restrooms, and school facilities; and replacing temporary portables with permanent classrooms.

In April of 2017, the District issued \$3,000,000 of 2017 Series A General Obligation Bonds, under the Measure K authorization, to finance the acquisition, construction, furnishing and equipping of District facilities. The bonds were issued with \$123,251 in premiums, and issuance costs of \$118,315. The bonds bear fixed interest rates ranging between 3.0% and 5.0% with annual maturities from August 1, 2018 through August 1, 2046.

In November of 2018, the District issued \$2,700,000 of 2018 Series B General Obligation Bonds, under the Measure K authorization, to finance the acquisition, construction, furnishing and equipping of District facilities. The bonds were issued with \$142,085 in premiums, and issuance costs of \$199,728. The bonds bear fixed interest rates ranging between 4.0% and 5.3% with annual maturities from August 1, 2020 through August 1, 2048.

In July of 2020, the District issued \$2,600,000 of 2020 Series C General Obligation Bonds, under the Measure K authorization, to finance the acquisition, construction, furnishing and equipping of District facilities. The bonds were issued with \$352,643 in premiums, and issuance costs of \$206,172. The bonds bear fixed interest rates ranging between 4.0% and 5.0% with annual maturities from August 1, 2021 through August 1, 2049.

**CORNING UNION HIGH SCHOOL DISTRICT
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The outstanding General Obligation Bond debt of the District as of June 30, 2023, is as follows:

Description	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds		Issued	Redeemed	Bonds	
					Outstanding	July 01, 2022			Outstanding	June 30, 2023
2016 Series A	2017	2046	3.0-5.0%	\$ 3,000,000	\$ 2,625,000		\$ -	\$ 10,000	\$ 2,615,000	
2016 Series B	2018	2048	4.0-5.3%	2,700,000	2,510,000		-	-	2,510,000	
2016 Series C	2020	2049	4.0-5.0%	2,600,000	2,575,000		-	135,000	2,440,000	
Subtotal				8,300,000	7,710,000		-	145,000	7,565,000	
Bond Premiums					575,941		-	20,765	555,176	
Total General Obligation Bonds					\$ 8,285,941		\$ -	\$ 165,765	\$ 8,120,176	

The annual debt service requirements of the bonds as of June 30, 2023 are as follows:

For the Fiscal Year			
Ending June 30,	Principal	Interest	Total
2024	\$ 125,000	\$ 325,925	\$ 450,925
2025	20,000	323,200	343,200
2026	30,000	322,425	352,425
2027	40,000	321,300	361,300
2028	50,000	319,825	369,825
2029-2033	515,000	1,558,191	2,073,191
2034-2038	1,045,000	1,420,122	2,465,122
2039-2043	1,775,000	1,137,350	2,912,350
2044-2048	2,750,000	615,363	3,365,363
2049-2053	1,215,000	48,844	1,263,844
Total Debt Service	\$ 7,565,000	\$ 6,392,545	\$ 13,957,545

NOTE 8 – NOTE PAYABLE

In November 2013, the District was selected to receive a loan under the provisions of California Education Code, Section 17456, totaling \$2,864,000 to be used toward solar panel construction. The loan bears interest at 1.5%. At June 30, 2023, the principal balance outstanding was \$1,832,792. The amount of interest cost incurred during the year ended June 30, 2023, was \$29,097, all of which was charged to expenses.

Future minimum debt service payments on the note are as follows:

Fiscal Year			
Ending June 30,	Principal	Interest	Total
2024	\$ 173,481	\$ 99,175	\$ 272,656
2025	194,596	75,307	269,903
2026	216,168	54,549	270,717
2027	219,429	37,051	256,480
2028	222,739	22,863	245,602
2029-2033	806,379	17,317	823,696
Total	\$ 1,832,792	\$ 306,262	\$ 2,139,054

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 9 - JOINT VENTURES (JOINT POWERS AGREEMENTS)

The District participates in joint ventures under joint powers agreements with the following joint powers authorities (JPAs): Northern California Schools Insurance Group (NCSIG), North Valley Schools Insurance Group (NVSIG), California's Valued Trust (CVT), Schools Excess Liability Fund (SELF), Northern California Regional Liability Excess Fund (ReLiEF), and Tri-County Schools Insurance Group (TCSIG). The relationship between the District and the JPAs is such that the JPAs are not component units of the District for financial reporting purposes.

The JPAs arrange for and provide property, liability, health care, workers' compensation, and excess liability coverage for their members. Each JPA is governed by a board consisting of representatives from the members. The boards control the operations of the JPAs, including selection of management and approval of operating budgets, independent of any influence by the members beyond their representation on the boards. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to its participation in the JPA. The District's share of year-end assets, liabilities, or fund equity is not calculated by the JPAs. Separately issued financial statements can be requested from each JPA.

NOTE 10 - COMMITMENTS AND CONTINGENCIES

State and Federal Allowances, Awards, and Grants

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

Litigation

The District is involved in certain legal matters that arose out of the normal course of business. The District has not accrued a liability for any potential litigation against it because it does not meet the criteria to be considered a liability at June 30, 2023.

NOTE 11 - EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under cost-sharing, multi-employer defined benefit pension plans maintained by agencies of the State of California. Classified employees are members of the California Public Employees' Retirement System (CalPERS), and certificated employees are members of the California State Teachers' Retirement System (CalSTRS).

For the fiscal year ended June 30, 2023, the District reported net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense for CalPERS and CalSTRS as follows:

	PERS	STRS	Total
Deferred outflows of resources	\$ 2,354,284	\$ 2,089,604	\$ 4,443,888
Deferred inflows of resources	\$ 221,387	\$ 1,105,198	\$ 1,326,585
Net pension liabilities	\$ 6,525,683	\$ 6,504,790	\$ 13,030,473
Pension expense (credit)	\$ 901,022	\$ 945,999	\$ 1,847,021

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

California Public Employees Retirement System (CalPERS/PERS) Pension Plan

General Information about the PERS Pension Plan

Plan Description - All qualified permanent and probationary employees are eligible to participate in the District's CalPERS Employee Pension Plan (the Plan), a cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the Plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2023, are summarized as follows:

	CalPERS	
	Classic	PEPRA
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 Years	5 Years
Benefit payments	Monthly for Life	Monthly for Life
Retirement age: minimum	50	52
Monthly benefits as a % of eligible compensation	(1)	(1)
Required employee contribution rates	7.420%	7.420%
Required employer contribution rates	25.370%	25.370%

(1) Monthly benefit is a product of benefit factor, years of service, and final compensation

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2023, the District's contributions were as follows:

	CalPERS
	\$
Contributions - employer	<u>871,277</u>

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to PERS

As of June 30, 2023, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability/(Asset)
CalPERS	<u>\$ 6,525,683</u>

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

The District's proportionate share of the net pension liability for the Plan as of measurement dates, June 30, 2022 and 2023, was as follows:

	CalPERS
Proportion - June 30, 2022	<u>0.01835%</u>
Proportion - June 30, 2023	<u>0.01897%</u>
Change - Increase/(Decrease)	<u>0.00061%</u>

For the year ended June 30, 2023, the District recognized pension expense of \$901,022 for the Plan.

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 482,733	\$ -
Differences between Expected and Actual Experience	29,492	162,367
Differences between Projected and Actual Investment Earnings	770,506	-
Differences between Employer's Contributions and Proportionate Share of Contributions	87	55,614
Change in Employer's Proportion	200,189	3,406
Pension Contributions Made Subsequent to Measurement Date	871,277	-
Total	<u>\$ 2,354,284</u>	<u>\$ 221,387</u>

The District reported \$871,277 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending June 30:	Deferred Outflows/ (Inflows) of Resources
2024	\$ 299,890
2025	296,941
2026	194,960
2027	469,829
2028	-
Thereafter	-
Total	\$ 1,261,620

Actuarial Assumptions - The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Payroll Growth	2.80%
Projected Salary Increase	(1)
Investment Rate of Return	6.8% (2)
Mortality	(3)

- (1) Varies by entry age and service
- (2) Net of pension plan investment expenses, including inflation
- (3) Derived using CalPERS' membership data for all funds

Discount Rate - The discount rate used to measure the total pension liability was 6.90%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested employer rate plans within the Plan that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested employer rate plans run out of assets. Therefore, the current 6.90% discount rate is adequate and the use of the municipal bond rate calculation is not necessary.

According to Paragraph 30 of GASB 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. For the CalPERS Plan, the 6.8% investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 10 basis points. An investment return excluding administrative expenses would have been 6.9%. Using this lower discount rate has resulted in a slightly higher total pension liability and net

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

pension liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

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. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the Plan's asset classes, expected compound (geometric) returns were calculated over the short-term (first 11 years) and the long-term (60 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 the Plan. The expected rate of return was set by calculating the 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 equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the 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. These geometric rates of return are net of administrative expenses.

Asset Class (a)	Assumed Asset Allocation	Long-Term Expected Real Return (1)(2)
Global Equity Cap Weighted	30.00%	4.54%
Global Equity NonCap Weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
Total	<u>100.00%</u>	

(1) An expected inflation of 2.3% used for this period.

(2) Figures are based on the 2021-22 Asset Liability Study.

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Sensitivity of the 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 for the Plan, calculated using the discount rate for the Plan, 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 or 1-percentage point higher than the current rate:

	<u>CalPERS</u>
1% Decrease	5.90%
Net Pension Liability \$	9,426,680
Current	6.90%
Net Pension Liability \$	6,525,683
1% Increase	7.90%
Net Pension Liability \$	4,128,116

Pension Plan Fiduciary Net Position - Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

California State Teachers' Retirement System (STRS) Pension Plan

General Information about the STRS Pension Plan

Plan Description - The District contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information.

Benefits Provided - STRS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. The cost of living adjustments for the Plan are applied as specified by the retirement Law.

The Plan's provisions and benefits in effect at June 30, 2023, are summarized as follows:

	<u>CalSTRS</u>	
	<u>Tier 1</u>	<u>Tier 2</u>
Benefit formula	2% @ 60	2% @ 62
Benefit vesting schedule	5 Years	5 Years
Benefit payments	Monthly for Life	Monthly for Life
Retirement age:	60	62
Monthly benefits as a % of eligible compensation	2%	2%
Required employee contribution rates	10.250%	10.205%
Required employer contribution rates	19.100%	19.100%
Required State contribution rates	10.828%	10.828%

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Contributions - As part of the annual valuation process, the Normal Cost rate is determined as the basis for setting the base member contribution rate for the following fiscal year. Generally, the base member contribution rate is one-half of the Normal Cost rate within certain parameters. Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

For the year ended June 30, 2023 the District's contributions were as follows:

	<u>CalSTRS</u>
Employer Contributions	\$ 1,126,199
State Contributions	522,568
Total	<u>\$ 1,648,767</u>

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to STRS

As of June 30, 2023, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	<u>Proportionate Share of Net Pension Liability/(Asset)</u>
District	\$ 6,504,790
State	3,257,599
Total	<u>\$ 9,762,389</u>

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2022, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The state contributed 10.87 percent of the members' creditable earnings from the fiscal year ending in the prior calendar year. Also, as a result of AB 1469, the additional state appropriation required to fully fund the benefits in effect as of 1990 by 2046 is specific in subdivision (b) of Education Code Section 22955.1. The increased contributions end as of fiscal year 2045-2046.

The District's proportionate share of the net pension liability for the Plan as of measurement dates, June 30, 2022 and 2023, was as follows:

	<u>CalSTRS</u>
Proportion - June 30, 2022	0.00943%
Proportion - June 30, 2023	0.00936%
Change - Increase/(Decrease)	<u>-0.00007%</u>

For the year ended June 30, 2023, the District recognized pension expense of \$945,999 for the Plan, of which, a total of \$522,568 came from state contributions.

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 322,590	\$ -
Differences between Expected and Actual Experience	5,336	487,724
Differences between Projected and Actual Investment Earnings	-	318,097
Differences between Employer's Contributions and Proportionate Share of Contributions	10,670	249,091
Change in Employer's Proportion	624,809	50,286
Pension Contributions Made Subsequent to Measurement Date	1,126,199	-
Total	<u><u>\$ 2,089,604</u></u>	<u><u>\$ 1,105,198</u></u>

The District reported \$1,126,199 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending June 30:	Deferred Outflows/ (Inflows) of Resources
2024	\$ 52,767
2025	(239,680)
2026	(370,456)
2027	498,477
2028	(40,490)
Thereafter	(42,411)
Total	<u><u>\$ (141,793)</u></u>

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Actuarial Assumptions - The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.10%
Inflation	2.75%
Payroll Growth	3.50%
Projected Salary Increase	(1)
Investment Rate of Return	7.10% (2)
Mortality	(3)

- (1) 2% simple for DB (annually), maintain 85% purchasing power level for DB. Not applicable for DBS/CBB
- (2) Net of investment expense but gross of administrative expenses.
- (3) Based on 110% of the MP-2019 Ultimate Projection

Discount Rate - The discount rate used to measure the total pension liability was 7.10 percent. 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 increases 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 plan'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.

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

The table below reflects the 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. These rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return (a) (b)
Global Equity	42.00%	4.75%
Private Equity	13.00%	6.25%
Real Estate	15.00%	3.55%
Inflation Sensitive	6.00%	3.25%
Fixed Income	12.00%	1.25%
Risk Mitigation Strategies	10.00%	1.75%
Liquidity	2.00%	-0.35%
Total	<u>100.00%</u>	

(a) In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(a) Real return is net of assumed 2.75% inflation.

(b) 20-year geometric average.

Sensitivity of the 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 for the Plan, calculated using the discount rate for the Plan, 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 or 1-percentage point higher than the current rate:

	<u>CalSTRS</u>
1% Decrease	6.10%
Net Pension Liability	\$ 11,047,546
Current	7.10%
Net Pension Liability	\$ 6,504,790
1% Increase	8.10%
Net Pension Liability	\$ 2,732,937

Pension Plan Fiduciary Net Position - Detailed information about each pension plan's fiduciary net position is available in the separately issued STRS financial reports.

NOTE 12 - POSTEMPLOYMENT HEALTHCARE PLAN (OPEB)

Plan Description and Benefits - The District currently provides retiree medical, dental, and vision benefits. The Plan is a single-employer defined benefit healthcare plan administered by the District. These

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

benefits are offered as a package through California's Valued Trust (CVT). Certificated, Administrative, and Unrepresented Classified employees may retire with District-paid health benefits after the later of age 55 and completion of at least 10 years of District service, until age 65. Medical, dental and vision coverage, including spousal and dependent coverage, is payable up to the premium in effect in the year of the employee's retirement, subject to the District cap on benefits. Classified employees covered by the CTA-ESP bargaining agreement are eligible for the same benefits as described above for other groups. All CTA-ESP employees are eligible for District-paid retiree health benefits, regardless of hire date.

Employees Covered by Benefit Terms - At June 30, 2022 (the valuation date), the benefit terms covered the following employees:

Active employees	121
Inactive employees	<u>10</u>
Total employees	<u><u>131</u></u>

Contributions - The District makes contributions based on an actuarially determined rate and are approved by the authority of the District's Board. Total contributions to the OPEB plan during the year were \$130,711. Total benefit payments included in the measurement period were \$92,790. The actuarially determined contribution for the measurement period was \$338,200. The District's contributions were 1.12% of covered employee payroll during the measurement period June 30, 2023 (reporting period June 30, 2023). Employees are not required to contribute to the plan. There have been no assets accumulated in a trust to provide for the benefits of this plan as of measurement date June 30, 2023.

Actuarial Assumptions - The following summarized the actuarial assumptions for the OPEB plan included in this fiscal year:

Valuation Date:	June 30, 2022
Measurement Date:	June 30, 2023
Actuarial Cost Method:	Entry-Age, Level % of Pay
Amortization Period:	20 years
Actuarial Assumptions:	
Discount Rate	3.65%
Inflation	2.50%
Salary Increases	2.75%
Healthcare Trend Rate	4.00%
Mortality	Certificated-2020 CalSTRS Mortality Classified and Miscellaneous-2017 CalPERS Mortality for Miscellaneous and School Employees
Retirement	
Certificated	Hired 2012 and before, 2020 CalSTRS 2.0%@60 Hired 2013 and after, 2020 CalSTRS 2.0%@62
Classified	Hired 2012 and before, 2017 CalPERS 2.0%@55 Hired 2013 and after, 2017 CalPERS 2.0%@62

Discount Rate - The discount rate was based on the Bond Buyer 20-bond General Obligation Index.

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Changes in the Total OPEB Liability - The following summarizes the changes in the total OPEB liability during the year ended June 30, 2023:

Fiscal Year Ended June 30, 2022 (Measurement Date June 30, 2023)	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability (Asset)
Balance at June 30, 2022	\$ 2,164,185	\$ -	\$ 2,164,185
Service cost	173,934	-	173,934
Interest in Total OPEB Liability	78,048	-	78,048
Balance of diff between actual and exp experience	-	-	-
Balance of changes in assumptions	(20,136)	-	(20,136)
Benefit payments	(92,790)	-	(92,790)
Net changes	139,056	-	139,056
Balance at June 30, 2023	<u>\$ 2,303,241</u>	<u>\$ -</u>	<u>\$ 2,303,241</u>
Covered Employee Payroll	\$ 8,307,262		
Total OPEB Liability as a % of Covered Employee Payroll	27.73%		
Service Cost as a % of Covered Employee Payroll	2.09%		
Net OPEB Liability as a % of Covered Employee Payroll	27.73%		

The District's plan is nonfunded, meaning there have not been assets placed into an irrevocable trust, therefore the plan fiduciary net position is zero.

Deferred Inflows and Outflows of Resources - At June 30, 2023, 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 actual and expected experience	\$ 196,050	\$ -
Change in assumptions	-	179,187
Totals	<u>\$ 196,050</u>	<u>\$ 179,187</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	
2024	\$ (14,675)
2025	(10,895)
2026	(16,853)
2027	(16,853)
2028	(16,853)
Thereafter	92,992
Total	<u>\$ 16,863</u>

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

OPEB Expense - The following summarizes the OPEB expense by source during the year ended June 30, 2023, for measurement date of June 30, 2023:

Service cost	\$ 173,934
Interest in TOL	78,048
Difference between actual and expected experience	(3,178)
Change in assumptions	<u>(13,078)</u>
OPEB Expense	<u>\$ 235,726</u>

The following summarizes changes in the total OPEB liability as reconciled to OPEB expense during the year ended June 30, 2023, for the measurement date of June 30, 2023:

Total OPEB liability ending	\$ 2,303,241
Total OPEB liability beginning	<u>(2,164,185)</u>
Change in total OPEB liability	139,056
Changes in deferred outflows	(3,179)
Changes in deferred inflows	7,059
Employer contributions and implicit subsidy	<u>92,790</u>
OPEB Expense	<u>\$ 235,726</u>

Sensitivity to Changes in the Municipal Bond Rate - The total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a municipal bond rate (used to determine the discount rate) that is one percentage point lower or one percentage point higher, is as follows:

	Municipal Bond Rate		
	(1% Decrease)	3.65%	(1% Increase)
Total OPEB Liability	\$ 2,477,141	\$ 2,303,241	\$ 2,143,105

Sensitivity to Changes in the Healthcare Cost Trend Rates - The total 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 current healthcare cost trend rates, is as follows:

	Trend Rate		
	(1% Decrease)	4.00%	(1% Increase)
Total OPEB Liability	\$ 2,027,468	\$ 2,303,241	\$ 2,630,660

NOTE 13 – PRIOR PERIOD ADJUSTMENTS

During the year, the District increased beginning net position by \$109,138 in its scholarship trust fund to report bank accounts that were not reported in prior years.

**REQUIRED
SUPPLEMENTARY
INFORMATION**

**CORNING UNION HIGH SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (GAAP)
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual (GAAP Basis)	Variance with Final Budget Positive - (Negative)
	Original	Final		
Revenues:				
LCFF sources	\$ 13,529,522	\$ 14,927,811	\$ 14,749,737	\$ (178,074)
Federal	2,206,389	2,600,545	2,424,386	(176,159)
Other state	1,511,431	4,301,987	3,804,035	(497,952)
Other local	1,067,110	1,269,886	1,733,060	463,174
Total revenues	18,314,452	23,100,229	22,711,218	(389,011)
Expenditures:				
Certificated salaries	6,473,578	7,589,329	6,429,461	1,159,868
Classified salaries	2,958,685	3,237,131	3,156,994	80,137
Employee benefits	4,565,079	5,142,020	4,770,896	371,124
Books and supplies	1,110,978	1,144,167	1,119,324	24,843
Services and other operating expenditures	1,560,321	1,843,566	1,646,430	197,136
Capital outlay	1,617,840	1,908,208	1,513,309	394,899
Other outgo	334,491	373,965	611,374	(237,409)
Total expenditures	18,620,972	21,238,386	19,247,788	1,990,598
Excess (deficiency) of revenues over (under) expenditures	(306,520)	1,861,843	3,463,430	1,601,587
Net change in fund balance	(376,520)	1,791,843	3,393,430	1,601,587
Fund balances beginning	8,353,527	8,353,527	8,353,527	-
Fund balances ending	\$ 7,977,007	\$ 10,145,370	\$ 11,746,957	\$ 1,601,587

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.

CORNING UNION HIGH SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (GAAP)
FOUNDATION SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u> <u>(GAAP Basis)</u>	<u>Final Budget</u> <u>Positive -</u> <u>(Negative)</u>
Revenues:				
Other state	\$ 11,300	\$ 14,867	\$ 229,163	\$ 214,296
Other local	160,000	149,648	23,521	(126,127)
Total revenues	171,300	164,515	252,684	88,169
Expenditures:				
Certificated salaries	6,800	6,800	5,000	1,800
Classified salaries	57,918	64,432	63,805	627
Employee benefits	33,066	35,509	36,350	(841)
Books and supplies	20,400	21,150	15,082	6,068
Services and other operating expenditures	42,237	49,117	67,566	(18,449)
Total expenditures	160,421	177,008	187,803	(10,795)
Excess (deficiency) of revenues over (under) expenditures	10,879	(12,493)	64,881	77,374
Net change in fund balance	10,879	(12,493)	64,881	77,374
Fund balances beginning	3,413,914	3,413,914	3,413,914	-
Fund balances ending	<u>\$ 3,424,793</u>	<u>\$ 3,401,421</u>	<u>\$ 3,478,795</u>	<u>\$ 77,374</u>

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. Excess expenditure for classified salaries and services were due to unanticipated Covid-related costs. The originally adopted and final revised budgets for the Foundation Special Revenue Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

**CORNING UNION HIGH SCHOOL DISTRICT
SCHEDULE OF CALPERS PENSION PLAN CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

CalPERS	2015	2016	2017	2018	2019	2020	2021	2022	2023
Contractually Required Contributions	\$ 241,786	\$ 244,153	\$ 305,470	\$ 361,758	\$ 449,092	\$ 509,312	\$ 545,606	\$ 658,843	\$ 871,277
Contributions in Relation to									
Contractually Required Contributions	241,786	244,153	305,470	361,758	449,092	509,312	545,606	658,843	871,277
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 2,054,082	\$ 2,060,885	\$ 2,199,525	\$ 2,329,264	\$ 2,486,391	\$ 2,582,587	\$ 2,635,778	\$ 2,875,788	\$ 3,434,281
Contributions as a % of Covered Payroll	11.77%	11.85%	13.89%	15.53%	18.06%	19.72%	20.70%	22.91%	25.37%

Notes to Schedule:

Valuation Date: June 30, 2021

Assumptions Used: Entry Age Method used for Actuarial Cost Method
Level Percentage of Payroll and Direct Rate Smoothing
3.9 Years Remaining Amortization Period
Inflation Assumed at 2.30%

Investment Rate of Returns set at 7.00%

CalPERS mortality table based on CalPERS' experience and include 15 years of projected ongoing mortality improvement using 90 percent of Scale MP 2016 published by the Society of Actuaries.

Fiscal year 2015 was the first year of implementation, therefore only nine years are shown.

The CalPERS discount rate was increased from 7.5% to 7.65% in the District's fiscal year 2016, to 7.15% in FY18, and then to 6.90% in FY23.

The CalPERS inflation assumption was decreased from 2.75% to 2.50% during the District's fiscal year 2019, and to 2.30% in FY23.

The CalPERS mortality assumptions was adjusted in the District's fiscal year 2019.

In 2019, the amortization period for actuarial gains and losses was shortened from 30 years to 20 years.

This schedule presents information on the District's portion of the net pension liability of CalPERS in compliance with GASB 68.

**CORNING UNION HIGH SCHOOL DISTRICT
SCHEDULE OF CALPERS PROPORTIONATE SHARE
OF NET PENSION LIABILITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

CalPERS	2015	2016	2017	2018	2019	2020	2021	2022	2023
District's Proportion of Net Pension Liability	0.01770%	0.01850%	0.01720%	0.01726%	0.01755%	0.01789%	0.01784%	0.01835%	0.01897%
Proportionate Share of Net Pension Liability	\$ 2,009,381	\$ 2,726,918	\$ 3,397,011	\$ 4,120,418	\$ 4,679,383	\$ 5,213,907	\$ 5,474,168	\$ 3,731,572	\$ 6,525,683
Covered Payroll	\$ 1,857,752	\$ 2,054,082	\$ 2,060,885	\$ 2,199,525	\$ 2,329,264	\$ 2,486,391	\$ 2,582,587	\$ 2,635,778	\$ 2,875,788
Proportionate Share of NPL as a % of Covered Payroll	108.16%	132.76%	164.83%	187.33%	200.90%	209.70%	211.96%	141.57%	226.92%
Plan's Fiduciary Net Position as a % of the TPL	83.38%	79.43%	73.90%	71.87%	70.85%	70.05%	70.00%	80.97%	69.76%

Fiscal year 2015 was the first year of implementation, therefore only nine years are shown.

The CalPERS discount rate was increased from 7.5% to 7.65% in the District's fiscal year 2016, to 7.15% in FY18, and then to 6.90% in FY23.

The CalPERS inflation assumption was decreased from 2.75% to 2.50% during the District's fiscal year 2019, and to 2.30% in FY23.

The CalPERS mortality assumptions was adjusted in the District's fiscal year 2019.

In 2019, the amortization period for actuarial gains and losses was shortened from 30 years to 20 years.

This schedule presents information on the District's portion of the net pension liability of CalPERS in compliance with GASB 68.

**CORNING UNION HIGH SCHOOL DISTRICT
SCHEDULE OF CALSTRS PENSION PLAN CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

CalSTRS	2015	2016	2017	2018	2019	2020	2021	2022	2023
Contractually Required Contributions	\$ 385,295	\$ 465,557	\$ 571,116	\$ 650,464	\$ 762,122	\$ 867,747	\$ 843,799	\$ 929,516	\$ 1,126,199
Contributions in Relation to Contractually Required Contributions	385,295	465,557	571,116	650,464	762,122	867,747	843,799	929,516	1,126,199
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 4,338,908	\$ 4,338,835	\$ 4,539,873	\$ 4,507,720	\$ 4,681,339	\$ 5,074,544	\$ 5,224,762	\$ 5,493,593	\$ 5,896,330
Contributions as a % of Covered Payroll	8.88%	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%	16.92%	19.10%

Notes to Schedule:

Valuation Date: June 30, 2021

Assumptions Used: Entry Age Method used for Actuarial Cost Method

Level Percentage of Payroll Basis

7 Years Remaining Amortization Period

Inflation Assumed at 2.75%

Investment Rate of Returns set at 7.10%

Mortality tables are based on 110% of the MP-2019 Ultimate Projection Scale table issued by the Society of Actuaries.

Fiscal year 2015 was the first year of implementation, therefore only nine years are shown.

The CalSTRS discount rate was decreased from 7.6% to 7.1% in the District's fiscal year 2017.

The CalSTRS investment rate of return was decreased from 7.6% to 7.1% during the District's fiscal year 2017.

The CalSTRS inflation rate was decreased from 3% to 2.75% during the District's fiscal year 2017.

The CalSTRS wage growth was decreased from 3.75% to 3.5% during the District's fiscal year 2017.

This schedule provides information about the District's required and actual contributions to CalSTRS during the year.

**CORNING UNION HIGH SCHOOL DISTRICT
SCHEDULE OF CALSTRS PROPORTIONATE SHARE
OF NET PENSION LIABILITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

CalSTRS	2015	2016	2017	2018	2019	2020	2021	2022	2023
District's Proportion of Net Pension Liability	0.00900%	0.01000%	0.00900%	0.00800%	0.00800%	0.00900%	0.00900%	0.00943%	0.00936%
District's Proportionate Share of Net Pension Liability	\$ 5,259,330	\$ 6,732,400	\$ 7,279,290	\$ 7,398,400	\$ 7,352,560	\$ 8,128,440	\$ 8,721,810	\$ 4,293,600	\$ 6,504,790
State's Proportionate Share of Net Pension Liability Associated with the District	<u>3,175,794</u> <u>\$ 8,435,124</u>	<u>3,560,699</u> <u>\$ 10,293,099</u>	<u>4,143,954</u> <u>\$11,423,244</u>	<u>4,376,819</u> <u>\$11,775,219</u>	<u>4,209,708</u> <u>\$11,562,268</u>	<u>4,434,633</u> <u>\$12,563,073</u>	<u>4,496,093</u> <u>\$13,217,903</u>	<u>2,160,368</u> <u>\$ 6,453,968</u>	<u>3,257,599</u> <u>\$ 9,762,389</u>
Covered Payroll	\$ 4,093,842	\$ 4,338,908	\$ 4,338,835	\$ 4,539,873	\$ 4,507,720	\$ 4,681,339	\$ 5,074,544	\$ 5,224,762	\$ 5,493,593
Proportionate Share of NPL as a % of Covered Payroll	128.47%	155.16%	167.77%	162.96%	163.11%	173.63%	171.87%	82.18%	118.41%
Plan's Fiduciary Net Position as a % of the TPL	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%	87.21%	81.20%

Fiscal year 2015 was the first year of implementation, therefore only nine years are shown.
The CalSTRS discount rate was decreased from 7.6% to 7.1% in the District's fiscal year 2017.
The CalSTRS investment rate of return was decreased from 7.6% to 7.1% during the District's fiscal year 2017.
The CalSTRS inflation rate was decreased from 3% to 2.75% during the District's fiscal year 2017.
The CalSTRS wage growth was decreased from 3.75% to 3.5% during the District's fiscal year 2017.

This schedule presents information on the District's portion of the net pension liability of CalSTRS in compliance with GASB 68.

**CORNING UNION HIGH SCHOOL DISTRICT
SCHEDULE OF TOTAL OPEB LIABILITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Fiscal Year Ended	2018	2019	2020	2021	2022	2023
Total OPEB liability						
Service cost	\$ 152,452	\$ 147,152	\$ 151,567	\$ 167,165	\$ 172,846	\$ 173,934
Interest	52,070	61,734	60,362	38,370	40,245	78,048
Differences between expected and actual experience	-	-	(321,162)	-	441,037	-
Changes of assumptions	(53,829)	57,030	31,944	5,435	(223,164)	(20,136)
Benefit payments	(86,343)	(88,646)	(127,646)	(102,246)	(87,116)	(92,790)
Implicit subsidy fulfilled	(23,057)	(22,867)	-	-	-	-
Other	-	-	3,000	-	-	-
Net change in Total OPEB Liability	41,293	154,403	(201,935)	108,724	343,848	139,056
Total OPEB Liability - beginning	1,717,852	1,759,145	1,913,548	1,711,613	1,820,337	2,164,185
Total OPEB Liability - ending	<u>\$ 1,759,145</u>	<u>\$ 1,913,548</u>	<u>\$ 1,711,613</u>	<u>\$ 1,820,337</u>	<u>\$ 2,164,185</u>	<u>\$ 2,303,241</u>
Plan fiduciary net position						
Net change in plan fiduciary net position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plan fiduciary net position - beginning	-	-	-	-	-	-
Plan fiduciary net position - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB liability (asset)	\$ 1,759,145	1,913,548	1,711,613	1,820,337	2,164,185	2,303,241
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered Employee Payroll	\$ 6,504,047	\$ 7,211,365	\$ 7,211,365	\$ 7,409,678	\$ 8,084,927	\$ 8,307,262
Net OPEB liability as a percentage of covered employee payroll	27.05%	26.54%	23.73%	24.57%	26.77%	27.73%
Total OPEB liability as a percentage of covered employee payroll	27.05%	26.54%	23.73%	24.57%	26.77%	27.73%

Other Notes

GASB 75 requires a schedule of contributions for the last ten fiscal years, or for as many years as are available if less than ten years are available. GASB 75 was adopted as of June 30, 2018.

There were no changes in benefit terms, inflation rate and healthcare trend rates.

The discount rate increased from 3.54% to 3.65%, from June 30, 2022 to June 30, 2023.

**SUPPLEMENTARY
INFORMATION**

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***Nonmajor Governmental Funds
Combining Schedules***

**CORNING UNION HIGH SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023**

	Special Revenue Funds				Capital Projects Funds		Debt Service Funds	
	Adult Education Fund	Cafeteria Fund	Deferred Maintenance Fund	Pupil Transportation Equipment Fund	Building Fund	Capital Facilities Fund	Bond Interest and Redemption Fund	Total Nonmajor Funds
Assets								
Cash and investments	\$ 102,886	\$ 561,976	\$ 356,326	\$ 70,275	\$ 23,876	\$ 293,272	\$ 317,258	\$ 1,725,869
Accounts receivable	-	126,116	-	-	-	44,384	-	170,500
Prepaid	-	44,043	-	-	-	-	-	44,043
Total Assets	\$ 102,886	\$ 732,135	\$ 356,326	\$ 70,275	\$ 23,876	\$ 337,656	\$ 317,258	\$ 1,940,412
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ 3,398	\$ 4,729	\$ 35,844	\$ -	\$ -	\$ 7,863	\$ -	\$ 51,834
Due to other funds	586	-	-	-	-	-	-	586
Total Liabilities	3,984	4,729	35,844	-	-	7,863	-	52,420
Fund balances:								
Nonspendable revolving funds	-	500	-	-	-	-	-	500
Nonspendable prepaid expenditures	-	44,043	-	-	-	-	-	44,043
Restricted debt service	-	-	-	-	-	-	317,258	317,258
Restricted for adult education	9,589	-	-	-	-	-	-	9,589
Restricted for cafeteria programs	-	682,863	-	-	-	-	-	682,863
Restricted for capital projects	-	-	-	-	23,876	329,793	-	353,669
Assigned for capital projects	-	-	-	70,275	-	-	-	70,275
Assigned for site repairs	-	-	320,482	-	-	-	-	320,482
Assigned for adult education	89,313	-	-	-	-	-	-	89,313
Total Fund Balances	98,902	727,406	320,482	70,275	23,876	329,793	317,258	1,887,992
Total Liabilities and Fund Balances	\$ 102,886	\$ 732,135	\$ 356,326	\$ 70,275	\$ 23,876	\$ 337,656	\$ 317,258	\$ 1,940,412

**CORNING UNION HIGH SCHOOL DISTRICT
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Special Revenue Funds				Capital Projects Funds		Debt Service Funds	Total Nonmajor Funds
	Adult Education Fund	Cafeteria Fund	Deferred Maintenance Fund	Pupil Transportation Equipment Fund	Building Fund	Capital Facilities Fund	Bond Interest and Redemption Fund	
Revenues:								
LCFF Sources	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000
Federal	-	697,743	-	-	-	-	-	697,743
Other state	141,184	312,854	-	-	-	-	4,593	458,631
Other local	2,122	103,760	923	275	-	170,301	453,916	731,297
Total revenues	143,306	1,114,357	600,923	275	-	170,301	458,509	2,487,671
Expenditures:								
Instruction	41,642	-	-	-	-	-	-	41,642
Instruction-related services:								
School site administration	77,136	-	-	-	-	-	-	77,136
Pupil services:								
Food services	-	766,071	-	-	-	-	-	766,071
General administration:								
All other general administration	-	-	-	-	-	3,139	-	3,139
Plant services	-	1,833	135,012	-	-	-	-	136,845
Facility acquisition and construction	-	-	179,718	-	3,675	-	-	183,393
Debt service:								
Principal	-	-	-	-	-	-	145,000	145,000
Interest	-	-	-	-	-	-	331,201	331,201
Total expenditures	118,778	767,904	314,730	-	3,675	3,139	476,201	1,684,427
Excess (deficiency) of revenues over (under) expenditures	24,528	346,453	286,193	275	(3,675)	167,162	(17,692)	803,244
Other financing sources (uses):								
Transfers in	-	-	-	70,000	-	-	-	70,000
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	70,000	-	-	-	70,000
Net change in fund balances	24,528	346,453	286,193	70,275	(3,675)	167,162	(17,692)	873,244
Fund balances beginning	74,374	380,953	34,289	-	27,551	162,631	334,950	1,014,748
Fund balances ending	\$ 98,902	\$ 727,406	\$ 320,482	\$ 70,275	\$ 23,876	\$ 329,793	\$ 317,258	\$ 1,887,992

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**STATE AND FEDERAL
AWARD COMPLIANCE
SECTION**

**CORNING UNION HIGH SCHOOL DISTRICT
ORGANIZATION (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2023**

The Corning Union High School District is located in Tehama County and was established in 1907. There were no changes in the boundaries of the District during the current year. The District is currently operating one high school, one continuation high school, one adult education program, and one independent study program.

Governing Board

Name	Office	Term Expires
Larry Glover	President	2024
James Bingham	Clerk	2026
Todd Henderson	Member	2024
Cody Lamb	Member	2026
Tony Turri	Member	2026

Administration

Jared Caylor
Superintendent

Diana Davisson
Chief Business Official

**CORNING UNION HIGH SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Total ADA		Classroom Based	
	Second Period Report	Annual Report	Second Period Report	Annual Report
Regular ADA:				
Grades nine through twelve	1,031.02	1,023.23	999.81	990.45
ADA Totals	1,031.02	1,023.23	999.81	990.45

**CORNING UNION HIGH SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Grade Level	Minutes Requirements	2023 Actual Minutes	Actual Number of Days Traditional Calendar	Number of Days Multitrack Calendar	Status
Grade 9	64,800	67,841	180	0	In compliance ⁽¹⁾
Grade 10	64,800	67,841	180	0	In compliance ⁽¹⁾
Grade 11	64,800	67,841	180	0	In compliance ⁽¹⁾
Grade 12	64,800	67,841	180	0	In compliance ⁽¹⁾

School districts and charter schools must maintain their instructional minutes as defined in Education Code Section 46207. This schedule is required of all districts and charter schools, including basic aid districts.

This schedule presents information on the amount of instruction time offered by the District and whether the District complied with the provisions of Education Code Sections 46200

**CORNING UNION HIGH SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2023**

The purpose of this schedule is to list all charter schools chartered by the District and displays information for each charter school on whether or not the charter school is included in the District audit. There were no charter schools to be reported.

**CORNING UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	(Budget ¹) 2024	2023	2022	2021
<u>General Fund</u>				
Revenues and other financial sources	\$ 20,656,075	\$ 22,711,218	\$ 20,134,765	\$ 18,726,055
Expenditures	21,181,033	19,247,788	18,741,546	16,346,835
Total outgo	21,181,033	19,317,788	18,741,546	16,346,835
Change in fund balance	\$ (524,958)	\$ 3,393,430	\$ 1,393,219	\$ 2,379,220
Beginning fund balance adjustment	\$ -	\$ -	\$ -	\$ 223,814
Ending fund balance	\$ 11,221,999	\$ 11,746,957	\$ 8,353,527	\$ 6,960,308
Available reserves ⁽²⁾	\$ 3,551,246	\$ 569,895	\$ 2,208,887	\$ 4,991,755
Designated for economic uncertainty	\$ 626,152	\$ 569,895	\$ 2,208,887	\$ -
Unassigned fund balance	\$ 2,925,094	\$ -	\$ -	\$ 4,991,755
Available reserves as a percentage of total outgo	16.8%	3.0%	11.8%	30.5%
Total long-term debt	\$ 25,005,826	\$ 25,325,072	\$ 20,676,733	\$ 26,851,418
Average daily attendance at P-2	980	1,031	1,012	1,020

Average daily attendance has increased by 11 over the past three years. The district anticipates a decrease of 51 ADA.

The general fund balance has increased by \$4,786,649 over the past three years. For a district this size, the state recommends available reserves of at least 3% of total general fund expenditures, transfers out, other uses (total outgo).

The district has shown an operating surplus in all of the past three years. Total long-term debt has decreased by \$1,526,346 over the past three years.

¹ Budget numbers are based on the first adopted budget of the fiscal year 2023/24

² Available reserves consists of all unassigned fund balances in the general fund, which includes the reserve for economic uncertainties.

**CORNING UNION HIGH SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

PROGRAM NAME	ASSISTANCE LISTING	PASS THROUGH NUMBER	PROGRAM EXPENDITURE
U. S. DEPARTMENT OF EDUCATION			
Passed Through California Department of Education			
<i>Special Education Cluster</i>			
Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	\$ 168,365
<i>Total Special Education Cluster</i>			<u>168,365</u>
ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	330,703
ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	37,784
ESSA: Title III, English Learner Student Program	84.365	14346	36,184
ESEA (ESSA): Title V, Part B, Rural & Low Income School Program (aka REAP)	84.358	14356	39,581
ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	28,454
ESEA (ESSA): Title IV, Part B, 21st Century Community Learning Centers Program	84.287	14349	278,740
<i>Education Stabilization Fund (ESF)</i>			
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	⁽¹⁾ 84.425D	15547	124,280
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	⁽¹⁾ 84.425D	15559	721,585
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	⁽¹⁾ 84.425	10155	322,340
Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	⁽¹⁾ 84.425D	15618	129,155
Expanded Learning Opportunities (ELO) Grant GEER II	⁽¹⁾ 84.425C	15619	29,642
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	⁽¹⁾ 84.425	15620	9,684
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	⁽¹⁾ 84.425D	15621	145,136
<i>Total Education Stabilization Fund (ESF)</i>			<u>1,481,822</u>
TOTAL U. S. DEPARTMENT OF EDUCATION			<u>2,401,633</u>
U. S. DEPARTMENT OF AGRICULTURE			
Passed Through California Department of Education			
<i>Child Nutrition Cluster</i>			
National School Lunch Program	10.555	13524	552,060
Child Nutrition: Supply Chain Assistance (SCA) Funds	10.555	15655	18,738
<i>Total Child Nutrition Cluster</i>			<u>570,798</u>
Child Nutrition: CACFP Claims - Centers and Family Day Care Homes	10.558	13529	94,673
TOTAL U. S. DEPARTMENT OF AGRICULTURE			<u>665,471</u>
U. S. DEPARTMENT OF THE INTERIOR			
Passed Through California Department of Education			
Wildlife Reserve	15.608	N/A	22,753
TOTAL U. S. DEPARTMENT OF THE INTERIOR			<u>22,753</u>
TOTAL FEDERAL PROGRAMS			<u>\$ 3,089,857</u>

⁽¹⁾ Audited as major program

**CORNING UNION HIGH SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT
TO THE AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	General Fund	Foundation Special Revenue Fund	County School Facilities Fund	Other Nonmajor Governmental Funds
June 30, 2023 Annual Financial and Budget Report Fund Balances	\$ 11,449,663	\$ 3,478,795	\$ 6,028,948	\$ 2,185,286
Adjustments and Reclassifications: Student Activity Special Revenue Fund	<u>297,294</u>	<u>-</u>	<u>-</u>	<u>(297,294)</u>
June 30, 2023 Audited Financial Statements Fund Balances	<u><u>\$ 11,746,957</u></u>	<u><u>\$ 3,478,795</u></u>	<u><u>\$ 6,028,948</u></u>	<u><u>\$ 1,887,992</u></u>

CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO STATE AND FEDERAL AWARD COMPLIANCE SECTIONS
FOR THE YEAR ENDED JUNE 30, 2023

1. PURPOSE OF SCHEDULES

A. Schedule of Average Daily Attendance

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

B. Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day and Longer Instructional Year. 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 and whether the Charter School complied with Education Code Sections 47612 and 47612.5.

C. Schedule of Charter Schools

This schedule is provided to list all charter schools chartered by the District and displays information for each charter school on whether or not the charter school is included in the District's financial statements.

D. Schedule of Financial Trends and Analysis

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

E. Schedule of Expenditures of Federal Awards

Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Regulations, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) requires a disclosure of the financial activities of all federally funded programs. This schedule was prepared to comply with Uniform Guidance requirements.

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

This schedule provides the information necessary to reconcile the fund balances of all funds as reported in the Unaudited Actual Financial Report in SACS to the audited financial statements.

2. RESULTS OF RECONCILIATIONS OF EXPENDITURES PER SCHEDULE OF GRANT ACTIVITY WITH THE DISTRICT'S ACCOUNTING SYSTEMS

There were no material unreconciled differences between the District's records and the schedule of federal grant activity as shown on the Schedule of Expenditures of Federal Awards.

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO STATE AND FEDERAL AWARD COMPLIANCE SECTIONS
FOR THE YEAR ENDED JUNE 30, 2023**

3. BASIS OF PRESENTATION – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the District and is presented on the modified 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 Regulations, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The District has elected not to use the 10 percent de minimus indirect cost rate as allowed under Uniform Guidance.

**OTHER INDEPENDENT
AUDITOR'S 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***

Board of Trustees
Corning Union High School District
Corning, California

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Corning Union High School District (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 7, 2024.

Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws,



regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C & A LLP

March 7, 2024
Morgan Hill, California



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH UNIFORM GUIDANCE**

Board of Education
Corning Union High School District
Corning, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Corning Union High School District's (the District) compliance with the types of compliance requirements described in *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major federal programs

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 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 Corning Union High 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 each major federal programs. Our audit does not provide a legal determination of Corning Union High 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 the 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 Corning Union High 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 Corning Union High School District's compliance with the requirements of each major federal programs.

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 Corning Union High 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 Corning Union High 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 Corning Union High 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 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.

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.

C & A UP

March 7, 2024
Morgan Hill, California



INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

The Honorable Board of Trustees
Corning Union High School District
Corning, California

Report of State Compliance

Opinion

We have audited the Corning Union High School District (the District)'s compliance with the types of compliance requirements described in the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, that could have a direct and material effect on each of the District's state programs identified below for the year ended June 30, 2023.

In our opinion, Corning Union High School District complied, in all material respects, with the laws and regulations of the State Programs noted in the table below for the fiscal year ended June 30, 2023.

Basis for Opinion on State Compliance Requirements

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 *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting (Audit Guide)*, published by the Education Audit Appeals Panel. Our responsibilities under those standards 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 Corning Union High 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 the state programs identified in the *Audit Guide*. Our audit does not provide a legal determination of Corning Union High 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 the District's state programs.

Auditor's Responsibilities for the Audit of State 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 Corning Union High 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 *Audit Guide* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance 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 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 Corning Union High School District's compliance with the requirements of applicable state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the 2022-23 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

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

<u>2022-23 K-12 Audit Guide Procedures</u>	<u>Procedures Performed</u>
Local Education Agencies Other than Charter Schools:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Yes
Continuation Education	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	N/A
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	N/A
Middle or Early College High Schools	N/A
K-3 Grade Span Adjustment	N/A
Transportation Maintenance of Effort	Yes



<u>2022-23 K-12 Audit Guide Procedures</u>	<u>Procedures Performed</u>
Apprenticeship: Related and Supplemental Instruction	N/A
Comprehensive School Safety Plan	Yes
District of Choice	N/A
Home to School Transportation Reimbursement	Yes
Independent Study Certification For ADA Loss Mitigation	N/A
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	N/A
After and Before School Education and Safety Program:	
General Requirements	N/A
After School	N/A
Before School	N/A
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Coursed Based	N/A
Immunization	N/A
Educator Effectiveness	Yes
Expanded Learning Opportunities	Yes
Career Technical Education Incentive Grant	Yes
Transitional Kindergarten	N/A
Charter Schools:	
Attendance	N/A
Mode of Instruction	N/A
Nonclassroom-Based Instruction/Independent Study	N/A
Determination of Funding for Nonclassroom-Based Instruction	N/A
Annual Instructional Minutes - Classroom Based	N/A
Charter School Facility Grant Program	N/A

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 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 a material noncompliance with a compliance requirement 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 that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from 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



Chavan and Associates, LLP
Certified Public Accountants

identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

C & A LLP

March 7, 2024
Morgan Hill, California

FINDINGS AND RECOMMENDATIONS

**CORNING UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued

Unmodified

Internal control over financial reporting:

Material weaknesses?

____ Yes x No

Significant deficiencies identified not
considered to be material weaknesses?

____ Yes x None Reported

Non-compliance material to financial statements noted?

____ Yes x No

Federal Awards

Internal control over major programs:

Material weaknesses?

____ Yes x No

Significant deficiencies identified not
considered to be material weaknesses?

____ Yes x None Reported

Type of auditor's report issued on compliance over 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:

<u>Assistance Listing</u>	<u>Name of Federal Program</u>
84.425D/C	Education Stabilization Fund Subprograms

Dollar threshold used to distinguish between
type A and type B programs:

\$ 750,000

Auditee qualified as low risk auditee?

____ Yes x No

State Awards

Internal control over state programs:

Material weaknesses?

____ Yes x No

Significant deficiencies identified not
considered to be material weaknesses?

____ Yes x None Reported

Type of auditor's report issued on compliance over state programs:

Unmodified

**CORNING UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

Section II – Financial Statement Findings

No findings noted.

Section III – Federal Award Findings and Questioned Costs

No findings noted.

Section IV – State Award Findings and Questioned Costs

No findings noted.

**CORNING UNION HIGH SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2023**

Section II – Financial Statement Findings

No findings noted.

Section III – Federal Award Findings and Questioned Costs

No findings noted.

Section IV - State Award Findings and Questioned Costs

No findings noted.

PLEASE PRINT YOUR NAME

Board Meeting 4/18/24

Jamie Armstrong

Emily Brown

Melissa Jones

Holly Tinker

Josie Tinker

NOLAN KEE

Gary Pope

You are not required to sign but it would
be appreciated if you did!

