

# Corning Union High School District

## Regular School Board Meeting

Date of Meeting: April 14, 2022

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**

<b>5.1</b>	<b>Superintendent Report - Superintendent Jared Caylor</b>	<b>Information</b>
<b>5.2</b>	<b>Student Board Member Report- Amber Holland</b>	<b>Information</b>
<b>5.3</b>	<b>Principal Report Jason Armstrong</b>	<b>Information</b>
<b>5.4</b>	<b>Academic Report- VAPA Dept Chair Adriana Jimenez</b>	<b>Information</b>

**6. ITEMS FOR DISCUSSION**

**6.1 VACCINE MANDATE**

*Superintendent Jared Caylor will present any new information available about the COVID 19 Vaccine Mandate and the Board will hear public comment.*

**7. 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.*

**8. ADJOURN TO CLOSED SESSION**

**8.1 PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE/RESIGNATION**

**9. REOPEN TO PUBLIC SESSION**

**10. ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION, IF ANY**

**11. 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.*

- 11.1 Approval of Special Board Meeting Minutes of March 28, 2022**
- 11.2 Approval of Regular Board Meeting Minutes of March 17, 2022**
- 11.3 Approval of Corrected Board Meeting Minutes of February 10, 2022**
- 11.4 Approval of Warrants**
- 11.5 Interdistrict Attendance Requests**
- 11.6 Human Resources Report**
- 11.7 Surplus /Equipment Form**
- 11.8 Williams Quarterly Report**
- 11.9 ASB Pay Schedule**
- 11.10 Newest Addition of books to the library**
- 11.11 2022-23 Designation of CIF Representative to League**

**12. ITEMS FOR ACTION AND DISCUSSION**

**12.1 2020/21 Audit Report**

**Info./Action**

*The Board will discuss the 2020-21 Corning Union High school District Audit Report.*

**12.2 Facility Update**

**Info.**

*Superintendent, Jared Caylor will update the Board on various facilities projects in the district.*

**12.3 Bell Schedules**

**Info.**

*The Board will review proposed bell schedules for Centennial High School and Corning Union High School for the 2022-23 school year.*

**12.4 Future Agenda Items**

**Discussion**

*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 Union High School Special School Board Meeting

**DATE** March 28, 2022

**TYPE OF MEETING:**  
Special

**TIME:** 5:15 P.M.

**MEMBERS ABSENT:**  
Scott Patton

**PLACE:** Corning Union High School  
Library

**VISITORS:**

**MEMBERS PRESENT:**

William Mache  
Jim Bingham, Todd Henderson  
Larry Glover

**SCHOOL DISTRICT REPRESENTATIVES:**

Jared Caylor, District Superintendent

**THE CORNING UNION HIGH SCHOOL -**

- 1. CALL TO ORDER:** The meeting was called to order at 5:15 p.m. by Superintendent Jared Caylor.
- 2. PLEDGE OF ALLEGIANCE:** Board President, Bill Mache asked the Board and audience to stand for the flag salute.
- 3. ROLL CALL:** Superintendent, Jared Caylor asked for a roll call.

Attendance is as follows:

- William Mache
- Jim Bingham
- Larry Glover
- Todd Henderson

Absent:

- Scott Patton

- 4. PUBLIC COMMENT ON CLOSED SESSION:**

There was none.



**5. ADJOURN TO  
CLOSED SESSION:**

The Board adjourned to closed session at 5:20 p.m.

**6. REOPEN TO PUBLIC  
SESSION:**

The Board reopened to public session at 7:19 p.m.

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

There were none.

**8. ADJOURNMENT:**

The meeting adjourned at 7:19 p.m.

**Approved**

\_\_\_\_\_  
William Mache, President

\_\_\_\_\_  
James Bingham, Clerk



# Corning Union High School

## Regular School Board Meeting

**DATE** March 17, 2022

**TYPE OF MEETING:**

Regular

**TIME:** 5:45 P.M.

**MEMBERS ABSENT:**

Scott Patton

**PLACE:** Corning Union High School  
Library

**VISITORS:**

Robert Richardson, Brett Henry  
Clementina Torres, Jared Stearns  
Luke Alexander, Ben Myhre

**MEMBERS PRESENT:**

William Mache  
Jim Bingham, Todd Henderson  
Larry Glover

**SCHOOL DISTRICT REPRESENTATIVES:**

Jared Caylor, District Superintendent  
Jason Armstrong, CUHS Principal  
Charlie Troughton, Associate Principal  
Justine Felton, Associate Principal  
Dave Messmer, Director of Technology  
Diana Davisson, District Chief Business Official  
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 Superintendent Jared Caylor.
- 2. PLEDGE OF ALLEGIANCE:** Board President, Bill Mache asked the Board and audience to stand for the flag salute.
- 3. ROLL CALL:** Superintendent, Jared Caylor asked for a roll call.

Attendance is as follows:

- William Mache
- Jim Bingham
- Larry Glover
- Todd Henderson

Absent:

- Scott Patton

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

A motion was made by Todd Henderson and seconded by Larry Glover to approve the agenda with no changes.

The vote is as follows:

Larry Glover	Aye:	<u>X</u>	No:	<u>      </u>	Absent:	<u>      </u>	Abstain:	<u>      </u>
William Mache	Aye:	<u>X</u>	No:	<u>      </u>	Absent:	<u>      </u>	Abstain:	<u>      </u>
Todd Henderson	Aye:	<u>X</u>	No:	<u>      </u>	Absent:	<u>      </u>	Abstain:	<u>      </u>
Scott Patton	Aye:	<u>      </u>	No:	<u>      </u>	Absent:	<u>X</u>	Abstain:	<u>      </u>
Jim Bingham	Aye:	<u>X</u>	No:	<u>      </u>	Absent:	<u>      </u>	Abstain:	<u>      </u>

**5. REPORTS:**

**5.1 SUPERINTENDENT  
REPORT:**

Superintendent, Jared Caylor shared the following:

Enrollment: February	CUHS	975
	Centennial	63
	ISP	63
	Total:	1101

There are no major changes this month and the District is holding steady during the past two months. There is the normal shift during the spring time but this is to be expected.

**5.2 STUDENT BOARD  
MEMBER  
REPORT:**

Student Board Member, Amber Holland shared the following:

- Interact Club is holding their clothing drive
- Pop Concert was held March 16<sup>th</sup> and was a success
- Athletics are going well and spring Coaches will be reporting tonight
- FFA is leaving next week for State Conference
- Fair is coming in April
- Leadership is beginning to prep for Spring BBQ

**5.3 COUNSELING  
REPORT:**

Counseling Department Chair Clementina Torres reported:

Mayra Bogarin Registrar  
Lynsey Nye A-KI  
Janet Lawrence Kni-Z  
Clementina Torres All EL and Recently Reclassified EL's

Enrollment 966  
EL 211  
IEP 144

504 Plan 30  
EI & IEP 46  
New enrollments 59

CUHS counselors provide equitable and appropriate services by addressing students academic, career and social/emotional developmental needs.

Highlights Include:  
Senior Planning/ Financial Aid  
Graduation Status  
Social-Emotional Support  
Mental Health Awareness

#### **5.4 SPRING COACHES REPORT:**

Spring Coaches reported to the Governing Board.

Baseball Coach, Jared Stearns:

1. Regular Styl season/normal routine.
2. Played 5 games and record is 2/3 but working hard.
3. Varsity has 13 players and JV has 14<sup>th</sup>.
4. Coaching staff is good.
5. New dugouts are great and its nice to have community support/donations.

Gold Coach, Thomas Mendonsa

1. Head coach along with Paul Kanner.
2. 10 Golfers total and had one match so far.
3. 2 girls are playing.
4. Many new players who are eager to learn.
5. Placed 3<sup>rd</sup> to day and this was the fist time the team was able to play somewhere else besides the Links in Corning.

Varsity Softball Coach, Just Ekenrod

1. Neikka Peterson and Julio Garcia are new to campus and helping coach.
2. JV is 3/2 and Varsity is doing well.
3. The numbers are down but this is possible the aftermath of COVID.
4. The group plans to hold Spring Clinics and camps to help encourage the younger kids to participate.

Boys Tennis Coach, Robert Richardson

1. 1<sup>st</sup> year and 2nds in the District.
2. 5 matches so far and 1/5.
3. 0/2 in league and will be in Gridley tomorrow.
4. Future looks good for the team.
5. Fundraiser went well and the team plans to buy jackets for tennis pride.
6. Linda Davis has coached for many year and is a pleasure to work with.

Track Coach, Brett Henry

1. 14 years and 7 as head coach.
2. 34 girls and 38 boys participating.
3. Last year the numbers were similar and years before that we were in the high 40's.
4. The team plans to hold the annual track event for the small kids in the community.
5. The team is excited for a full season.
6. The Corning Invitational always goes well and before the new track there were 10 teams participating and now after the new track, there are 32 signed up already this year.
7. The teachers on campus do a great job helping and Mr. Mendonsa is a huge help with the timer which is very crucial.

Board Member, Larry Glover asked what date the Corning Invitational was being held and Mr. Henry shared that it is scheduled for April 29<sup>th</sup>.

**6. ITEMS FOR  
DISCUSSION:**

**6.1 VACCINE  
MANDATE**

Superintendent, Jared Caylor shared that there were no major updates.

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

Luke Alexander shared that there were some items that were missing from the meeting minutes in February and wondered if the items were lumped all together? Superintendent, Jared Caylor reviewed and realized that some items were added, which were left out of the minutes. Admin Assistant, Jessica Marquez will correct and place the item on the next agenda for approval. He also commented about the Board receiving insurance. Board Member, 999commented also about Mr. Patton receiving insurance however, rarely in attendance at the Board Meetings. He feels that this is not fair and perhaps the board should not receive this benefit.

Ben Myhre also commented that he feels members of the board should have students that attend the school. There are many committee members that would like to participate and would be in attendance at all of the meetings as needed. Board Member, Larry Glover commented that he coaches and does not get paid to coach, so this is voluntary just as it is to be a board member.

Superintendent, Jared Caylor thanked both for their comments.

**8. ADJOURN TO  
CLOSED SESSION:**

The Board adjourned to closed session at 6:35 p.m.

**9. REOPEN TO PUBLIC  
SESSION:**

The Board reopened to public session at 7:02 p.m.

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

Board President, shared that no action was taken.

**11. CONSENT AGENDA  
ITEMS:**

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

The vote is as follows:

Larry Glover	Aye: <u>  X  </u>	No: <u>      </u>	Absent: <u>      </u>	Abstain: <u>      </u>
William Mache	Aye: <u>  X  </u>	No: <u>      </u>	Absent: <u>      </u>	Abstain: <u>      </u>
Todd Henderson	Aye: <u>  X  </u>	No: <u>      </u>	Absent: <u>      </u>	Abstain: <u>      </u>
Scott Patton	Aye: <u>      </u>	No: <u>      </u>	Absent: <u>  X  </u>	Abstain: <u>      </u>
Jim Bingham	Aye: <u>  X  </u>	No: <u>      </u>	Absent: <u>      </u>	Abstain: <u>      </u>

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

Approval of Regular School Board Minutes of February 10, 2022  
will be revised and brought back to the April board meeting for final  
approval.

**11.2 APPROVAL  
OF WARRANTS:**

40226736-40226757, 40226757-40227222, 40227223-40227245  
40227245-40227248, 40227249-40227273, 40227273-40227525

Check # 40228199  
Check Amount: 8,004.43

**11.3 INTERDISTRICT  
ATTENDANCE  
REQUEST:**

Barry Avita

**11.4 HUMAN  
RESOURCES**

Human Resources Reports is as follows:

New Hire	Neikalla Peterson	Centennial Teacher	2/9/22
New Hire	Ed Rajewski	Custodial Maint. I	2/10/22
Change	Eric Avita	Custodial Maint. II	2/9/22
Change	Heather Morris	Senior Para to Para II	7/1/21
Change	Jannis Hone	Para I to Para II	7/1/21
Change	Lacey McElfresh	Para I to Para II	7/1/21
Retirement	William Vader	Math Teacher	6/3/22
Change	Justine Felton	Associate Principal	7/1/22
Change	James Dodge	Social Science Teacher	7/1/21
Resignation	Jillian Damon	Associate Principal	6/30/22

**11.5 SURPLUS /  
EQUIPMENT  
REPORT:**

Travisen Warmer from CUHS Kitchen Estimated value \$700.00

**11.6 DONATIONS  
REPORT:**

Honda 3 Wheeler for Baseball Team Estimated value \$300

**11.7 CON APP:**

Federal transferability of funds is governed by Title V is ESSA Section 5102. An LEA may transfer Title II, Part A and or Title IV, Part A Program fund to other allowable programs. The transferability is not the same as Title V, Part B Alternative Uses of Funds Authority governed by ESEA Section 5211.

**11.8 CA STUDENT  
DATA PRIVACY  
AGREEMENT:**

The provided has agreed to provide the LEA with certain digital educational services pursuant to a contract dated February 1, 2022

**12. ITEMS FOR  
ACTION  
AND DISCUSSION:**

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

Chief Business Officer, Diana Davisson reported on the following:

Total Revenue Summary \$19,422,430  
Total Expenditure Summary \$19,344,739

	<b>Unrestricted Revenue</b>		
	1 <sup>st</sup> Interim	2 <sup>nd</sup> Interim	Difference
LCFF	12,924,346	12,910,409	-13,937
Fed Rev	0	0	0
Other State Revenue	231,441	229,823	-1,618
Other Local Revenue	228,260	228,260	0
Total	13,384,047	13,368,492	-15,555

	<b>Unrestricted Expenditures</b>		
	1 <sup>st</sup> Interim	2 <sup>nd</sup> Interim	Difference
Cert Salaries	4,765,276	5,017,263	251,987
Class Salaries	1,482,149	1,585,220	103,071
Emp Benefits	2,506,262	2,716,266	210,004
Books/Supplies	381,571	381,233	-338
Services	928,735	1,101,872	173,137
Cap Outlay	226,469	20,900	0
Other outgo	226,469	226,469	0
Total Expend	10,238,033	10,972,552	734,519

	<b>Unrestricted Fund Balance/ Reserves</b>		
	1 <sup>st</sup> Interim	2 <sup>nd</sup> Interim	Difference
<b>Beginning Fund Balance</b>	5,760,166	5,760,166	0
<b>Increase to Fund Balance</b>	1,518,001	942,153	-575,848

**Ending Fund** 7,278,167      6,702,319      -575,848  
**Balance**

CBO, Diana Davisson shared that the District settled with both unions and wanted to recognize Payroll Tech, Carol Lynch for all of the manual calculations and entries that took place during the process. This second interim reflects the union settlements and there is a healthy stream overall. Overall, things are more expensive but the district is able to maintain the 12% reserve for economic uncertainty which is great.

The District is doing well and is in a great place financially overall.

**12.2 CERTIFICATION  
OF THE DISTRICT'S  
FINANCIAL  
CONDITION:**

A motion was made by Jim Bingham and seconded by Bill Mache to approve the second interim report with a positive certification. There being no further discussion, the Board voted unanimously to approve second interim.

The vote is as follows:

Larry Glover	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
William Mache	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Todd Henderson	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Scott Patton	Aye:	_____	No:	_____	Absent:	<u>X</u>	Abstain:	_____
Jim Bingham	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____

**12.3 RESOLUTION  
NO. 444:**

A motion was made by Bill Mache and seconded by Jim Bingham to approve Resolution No. 444 for Adult Education High School Diploma Credit Requirements. This resolution outlines new credit requirements for an Adult Education Diploma and these align with the rest of the Adult Ed consortium.

The vote is as follows:

Larry Glover	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
William Mache	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Todd Henderson	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Scott Patton	Aye:	_____	No:	_____	Absent:	<u>X</u>	Abstain:	_____
Jim Bingham	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____

**12.4 CLASSIFIED  
DISTRICT  
SALARY  
SCHEDULE:**

A motion was made by Larry Glover and seconded by Bill Mache to approve the revised copy of the Classified Salary Schedule. There were a few adjustments that were made and corrected such as campus supervisor. There being no further discussion, the Board voted unanimously to approve the Classified Salary Schedule.

The vote is as follows:

Larry Glover	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
William Mache	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Todd Henderson	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____



Scott Patton Aye: \_\_\_\_\_ No: \_\_\_\_\_ Absent:  X  Abstain: \_\_\_\_\_  
 Jim Bingham Aye:  X  No: \_\_\_\_\_ Absent: \_\_\_\_\_ Abstain: \_\_\_\_\_

## 12.5 MASTERS FACILITIES PLAN PREVIEW:

Superintendent, Jared Caylor shared the following list of items that have been identified as potential facility needs. This list consists of future projects that could take up to 20 years to complete however, it would be great to identify which items should take priority and begin working on those first. There was some discussion of the larger projects such as Ag Building, Playing Fields and Parking Structure location.

### Highlights

1. Field/Stadium Needs & Lighting
2. Bus Parking/Landing
3. Fencing
4. Playing Fields (turf or non-turf fields)

The Board would like to get feedback from the PE Program and Athletic Coaches. Possibly even community feedback.

Instructional				
South Gym Electrical	\$200,000			
South Gym HVAC	\$100,000			
Adult Education Classroom	\$500,000			Long Term Replacement Plan Needed
Centennial Portables	\$2,500,000			Long Term Replacement Plan Needed
Mat Shack HVAC	\$10,000			
Ag Wing Modernization/Replacement	\$8,000,000			
Mat Shack Flooring	\$5,000			
Foods Class Cabinet Removal	\$5,000			
Life/Work Prep Room	\$500,000			Potential to Relocate on Campus
Leadership Room	\$500,000			Potential to Relocate on Campus
SOAR Classroom	\$500,000			Potential to Relocate on Campus
C wing HVAC Noise	\$500,000			
Cardinal Nest Serving Window	\$5,000			
Cardinal Nest Double Doors	\$10,000			
Drainage North of D wing	\$250,000			
Cardinal Nest Flooring/Walls	\$10,000			
Woodshop Storage Building	\$50,000			Potentially Part of Ag Wing Modernization
Woodshop Electrical Drops	\$3,000			Potentially Part of Ag

				Wing Modernization
Woodshop Air Drops	\$3,000			Potentially Part of Ag Wing Modernization
Woodshop Outdoor Covered Area	\$200,000			Potentially Part of Ag Wing Modernization
Woodshop Restroom/Cabinet/Sinks	\$5,000			Potentially Part of Ag Wing Modernization
		Subtotal	\$13,856,000	
<b>Safety</b>				
Parking	\$1,500,000			
Bus Loading	\$250,000			Part of Parking?
Parent Loading	\$250,000			Part of Parking?
Battery/Generator Back Up	\$150,000			
Centennial/Adult Ed Path of Travel	\$75,000			
District-wide Campus Fencing	\$200,000			
South Gym (west) Repave Parking	\$100,000			
		Subtotal	\$2,425,000	
<b>Athletics</b>				
Stadium Lighting	\$750,000			
Stadium Restrooms	\$400,000			
Stadium Concessions	\$300,000			
Stadium Path of Travel	\$100,000			
Soccer Field Lights	\$750,000			Move Soccer to Main Stadium?
Soccer Field Seating	\$200,000			Move Soccer to Main Stadium?
Soccer Field Concessions	\$300,000			Move Soccer to Main Stadium?
Soccer Field Restrooms	\$400,000			Move Soccer to Main Stadium?
Soccer Field Path of Travel	\$100,000			Move Soccer to Main Stadium?
Soccer Field Turf	\$1,200,000			If Soccer Moves to Stadium, Turf in Stadium
S. Gym Locker Rm Remodel	\$150,000			
S. Gym Concession Remodel	\$20,000			
Glass Displays in Cafeteria	\$10,000			
Enclosed Batting Cage	\$100,000			
JV Softball Field Upgrade	\$15,000			Potentially Higher (Relocation for Parking)
JV Softball Dugouts	\$30,000			

		Subtotal	\$4,795,000	
<b>Administrative</b>				
District Office	\$500,000			
Marquee Upgrade	\$50,000			
Main Office Layout Remodel	\$250,000			
Staff Restrooms C/G Wing	\$500,000			
Library Remodel	\$250,000			
		Subtotal	\$1,550,000	
<b>Transportation</b>				
New Shop	\$3,000,000			
		Subtotal	\$3,000,000	
<b>Food Service</b>				
Kitchen Remodel	\$400,000			
Trash Compactor Relocation	\$350,000			
		Subtotal	\$750,000	
<b>Maintenance &amp; Operations</b>				
Mower/Cart Storage	\$50,000			
		Subtotal	\$50,000	
<b>Energy/Water Upgrades</b>				
Irrigation Upgrades/Filters	\$50,000			
<b>LED's in Classroom/s w/ Motion Det</b>	\$500,000			
<b>Thermostats w/ O2 Sensors</b>	\$50,000			
<b>Auto Retroom Faucets/Toilets</b>	\$250,000			
		Subtotal	\$850,000	
<b>Miscellaneous</b>				
	Bathroom Tile		\$250,000	
	Landscaping		\$100,000	
		Subtotal	\$350,000	
<b>Rodgers Ranch</b>				
Covered Outdoor Area	\$750,000			
Heated Area in Barn for Goats/Chicks	\$40,000			
Expanded Chicken Run	\$50,000			
BBQ Area/Outdoor Kitchen	\$50,000			
Bridge	\$200,000			
Trail	\$100,000			
		Subtotal	\$1,190,000	

			Total Need	\$29,166,000
			Combined	\$22,085,000
			<i>*Combined Total Removes most items w/ notes above</i>	

## 12.6 REVIEW QUAD DESIGN:

Superintendent, Jared Caylor shared the following information with the Board and audience:

- 2 shade structures will be placed in the quad
- Signage will be displayed in the quad area
- Historical Recognition Committee will review the upcoming plans

## 12.7 ADMINISTRATIVE STRUCTURE FOR THE 2022-23 SCHOOL YEAR:

Superintendent, Jared Caylor shared the following information with the Board and audience and is looking for feedback from the Board to see which model they like the best. After review and discussion, the Board is okay with moving forward with splitting the position of Associate Principal to have 2 directors.

Current	
Salary Cost 21/22	\$646,777
Total Cost 21/22	\$791,590
Salary Cost 22/23	\$645,070
Total Cost 22/23	\$789,501

→ Principal, 3 Associate Principals

Option #1	
Salary Cost 21/22	\$685,114
Total Cost 21/22	\$838,511
Salary Cost 22/23	\$686,317
Total Cost 22/23	\$839,983

→ Principal, 2 Associate Principals, 2 Directors of Ed Services, Shift duties to not backfill all vacancies

Option #2	
Salary Cost 21/22	\$732,947
Total Cost 21/22	\$897,054
Salary Cost 22/23	\$734,779
Total Cost 22/23	\$899,296

→ Principal, 2 Associate Principals, 2 Director of Ed Services

Option #3	
Salary Cost 21/22	\$719,494
Total Cost 21/22	\$880,589
Salary Cost 22/23	\$722,973
Total Cost 22/23	\$884,847

→ Principal, 2 Associate Principals, 2 Director of Ed Services, Staff reassignments included, all vacancies backfilled

**12.8 FUTURE  
AGENDA  
ITEMS:**

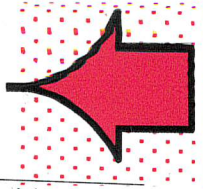
February Meeting Minutes will be on the next agenda for approval.

- 13. ADJOURNMENT:** The meeting adjourned at 8:17 p.m.

**Approved**

\_\_\_\_\_  
William Mache, President

\_\_\_\_\_  
James Bingham, Clerk



# Corning Union High School

## Regular School Board Meeting

**DATE** February 10, 2022

**TYPE OF MEETING:**

Regular

**TIME:** 5:45 P.M.

**MEMBERS ABSENT:**

Scott Patton

**PLACE:** Corning Union High School  
Library

**VISITORS:**

Shawni McBride, Corine Maday

**MEMBERS PRESENT:**

William Mache  
Jim Bingham, Todd Henderson  
Larry Glover

**SCHOOL DISTRICT REPRESENTATIVES:**

Jared Caylor, District Superintendent  
Jason Armstrong, CUHS Principal  
Charlie Troughton, Associate Principal  
Justine Felton, Associate Principal  
Diana Davisson, District Chief Business Official  
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 Superintendent Jared Caylor.
- 2. PLEDGE OF ALLEGIANCE:** Board President, Bill Mache asked the Board and audience to stand for the flag salute.
- 3. ROLL CALL:** Superintendent, Jared Caylor asked for a roll call.

Attendance is as follows:

- William Mache
- Jim Bingham
- Larry Glover
- Todd Henderson

Absent: Scott Patton

- 4. APPROVAL OF** A motion was made by Todd Henderson and seconded by Larry

**AGENDA/REORDERING  
OF AGENDA/ADDITION  
OF ITEMS:**

Glover to approve the agenda with the change to switch the order of 5.1 and 5.2 so student board member can attend another school function.

The vote is as follows:

Larry Glover	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
William Mache	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Todd Henderson	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Scott Patton	Aye:	_____	No:	_____	Absent:	<u>X</u>	Abstain:	_____
Jim Bingham	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____

**5. REPORTS:**

**5.1 STUDENT BOARD  
MEMBER  
REPORT:**

Student Board Member, Amber Holland shared the following:

Spring Sports are going well  
Spring BBQ is coming up soon  
FFA week is the week after break  
FFA State Conference is March 26-29  
FFA Regional Speaking is next Friday  
Drill Team is preparing for their annual dance show in May

**5.2 SUPERINTENDENT  
REPORT:**

Superintendent, Jared Caylor shared the following:

Enrollment: February	CUHS	999
	Centennial	55
	ISP	56
	Total:	1103

Last month may have been a mistake because the numbers were quite a bit different. Last month's total was 1078 and Superintendent, Jared Caylor will look at that a little closer.

Schools are declining in enrollment across the state. Right now the districts can average the past two years but next year if the law changes this could be an issue for many school districts. This would not have a huge effect on us, but could for other districts.

Rodgers Oversight Committee Update

Loan Endowment- Eric Moxon presented  
Student Involvement

Walnut Orchard-30-40% of trees to be grafted

Olive Orchard- motor installed in well, waiting on PGE

Greenhouse- should be completed by next school year

Trail/Bridge-to be completed in stages

R Farm Well- drilling will begin next week

**Facility needs are as follows:**

Covered gathering area  
 Lab Classroom  
 Bleachers  
 HVAC in the shop  
 Welding station  
 Outdoor BBQ  
 Lawn  
 Billboard/Signage  
 Locker room  
Classroom Construction

Construction Manager, Zane Schreder is working on closing out the project- we will not pay the entire amount.

Construction Manager, Zane Schreder is looking at the two options for the quad area.

Construction Manager, Zane Schreder is going to bid out the project A.S.A.P. The district has the funding so there is no need to wait.

**5.3 ASSOCIATE  
 PRINCIPAL  
 REPORT:**

Associate Principal, Justine Felton shared the following:

**Attendance – Percent Attend (Fall Semester - Comparison)**

2016-17	95.59%
2017-18	95.86% (0.27)
2018-19	96.05% (0.19)
2019-20	97.22% (1.17)
2020-21	COVID in Person and Distance Learning
2021-2022	COVID All In Person

Lowest Attendance percentage 8/27 71.22%  
 1/14 81.24%

Students are placed on a contract when quarantined for COVID.  
 Contract allows to collect ADA for students who complete work.  
 January 3 - January 31 there were over 300 contracts  
 Lack of direct instruction - long term effects  
 Difference between CDC/California/Tehama County guidelines  
 Will California hold school “hold harmless” for attendance again?

**Discipline**

Enforcing school rules  
 Supporting Staff  
 Consequences for actions  
 (Looking) for future behavior change  
 Providing resources and strategies for students and parents

**Discipline COVID Implications**

2020-21 Very little discipline



Small on campus population  
Students thankful to be in-person  
2021-2022 Substantial increase  
9<sup>th</sup> and 10<sup>th</sup> graders – not in a structured classroom for two  
years.  
11<sup>th</sup> graders- only on campus 7 months (as frosh) before  
Closure

### **Discipline Implications**

Vaping  
Bathroom Vandalism  
Lack of respect  
Inability to sit in a structured class for 60 minutes  
COVID fatigue- masks, quarantine, rules  
Social Media overload  
Lack of social skills

### **Safety**

Site Assessment  
Reporting Systems  
School Climate  
Designated Staff  
Safety Plans

Implications- Construction delay  
Need to complete site assessment

Reporting Systems  
Bell intercom system is great and has been a huge benefit

### **COVID Implications with Safety**

Substantial increase in high risk suicidal students and transport to  
Mental Health.

Lack of resources

Over 270 Lethality assessments in the last year. Compared to 70

Recovery Plans  
Summer school and night school  
Outside Resources  
Funding

### **Athletics**

The students are participating in sports

### **COVID Implications with Athletics**

Lack of participants section wide  
Games moved or not played due to quarantine

Winter

1413 Covid Test from Nov 30-Feb 13

Surveillance Testing – Asymptomatic students  
Lack of participants section wide  
Transporting of teams  
Host Masters

Spring  
Fall Schedule

Coaching Staff  
1. Coaching with grace and patience  
2. Uphold expectations and standards  
3. Strong “on campus” coaching  
4. Lack of time to coach the coaches

Facilities  
Grounds crew is dedicated to creating a safe and welcoming playing facility for the students.  
New scoreboards are coming soon

**5.4 ACADEMIC  
REPORT  
ENGLISH DEPT:**

English Department Head, Shawni McBride shared the following:

The department is working really hard.

Department:  
Andrea Beaumont  
Natalie Borer  
Lou Buran  
Shawni McBride  
Sherri Peterson  
Casey Van Attenhoven

English I  
House on Mango Street  
Romeo & Juliet  
Lord of the flies  
To kill a mockingbird  
Short stories, poems and essays

English II  
A separate peace  
A raisin in the sun  
ID voice- Vision identity  
Book group choices

English III  
Death of a salesman  
The distance between us  
The great Gatsby

English III AP (23 students)  
The adventures of Huckleberry Finn

Warriors don't cry  
The distance between us  
The grapes of wrath  
A midsummer night dream  
A wide selection of essays, articles and speeches  
College board lessons, videos, progress checks in preparation for college.

English IV

Hamlet  
Oedipus Rex  
Uncharted Territory

English IV Non-Fiction

Living up the street  
Upfront magazines  
Newsela Articles

English IV AP

Literature and Composition

The department uses common core standards and school wide learning objective for guidance.

Teaching Writing

Working on assessment to guide instruction and the English Department has a common rubric which is used.

The department works to provide support for all students using WICOR (AVID) writing, inquiry, collaboration, organization and leading to learn.

There is also help with ELD/SPED  
ELD Coach Brad Schreiber and College Board Support

**5.5 ACADEMIC  
REPORT CTE  
DEPT CHAIR:**

CTE Department Chair, Corine Maday shared the following:

Special thank you to the Governing Board for approving the COVID funding wish list as the department requested a variety of different things.

Some items:

Van	Desks
Tractor	Chairs
Textbooks	Child Development Supplies
Computers	Kitchen Remodels/Supplies

Tassel Requirements

1. You must complete the sequence in a CTE Pathway
2. Maintain a B or better in the CTE sequence
3. Complete Required Application

Programs highlights are as follows:

There is a total of 14 teachers with 17 courses.

- Ag Mechanics
- Ornamental Horticulture
- Agri science
- Education
- Entrepreneurship and Self Employment
- Food Service and Hospitality
- Forestry and Natural Resources
- Marketing
- Patient Care
- Performing Arts
- Product Innovation and Design
- Residential and Commercial Construction

Ana Thuemler runs a program for Cullinary Arts class for Teacher Appreciation. A teacher is nominated and then the class cooks a special meal of his/her choice.

Media and Design is working on the Art/Food Wine Festival projects and Child Development is happy to have the empathy bellies which the students enjoy.

## 5.6 MAINTENANCE AND OPERATIONS:

Maintenance and Operations Director, Brandon Lengtat shared the following:

Support classroom construction crew  
Leadership, Copy Center, PE, Strength & Conditioning and many others helped with the projects.

2019 the district was approved for new water fountains and there are 3 that we have been waiting to install after the construction. The district has been approved for 2 new more.

The facility has completed its 2-year inspection and received high remarks.

There are inspection reports completed on a monthly basis.

### Grounds

District pesticide card

Palm Trees scheduled to be trimmed this year

Weed control

Gofer control

Pigeon control  
Sprinklers  
Converting irrigation over to WIFI  
Address drain issues / varsity baseball field area

The District often receives compliments from other coaches on the courts and the fields.

Safety and reducing liability: Working on adding lights, cameras and changing chains and locks

Switched fire security equipment provider for better service and pricing.

Departments and others work hard with Keenan training courses and face to face training courses.

Brandon Lengtat is part of the Keenan Committee and also Shasta CASBO Group.

#### Facilities Inspection Tool

Extension cords  
Broken lights  
Bad outlets

There are 17 employees in the maintenance department and 4 student subs.

The department has business cards (made by media & design class) that they can leave for staff that they may not always see (if they work in the evening).

#### Recently hired:

Lead Grounds Worker  
Custodial Maintenance

Brandon Lengtat closed by Thanking the Board for the upcoming decision for employee compensation.

## **6. ITEMS FOR DISCUSSION:**

### **6.1 VACCINE MANDATE**

Superintendent, Jared Caylor shared the following updates:

- Bill 871 Sponsored by Richard Pon  
Existing law prohibits the governing authority of a school or other institution from unconditionally admitting any person as a pupil of any public or private elementary or secondary school, childcare center, day nursery, nursery school, family day care home, or development center, unless prior to their admission to that institution they have been fully immunized against various diseases, including

measles, mumps, pertussis, hepatitis B, and any other disease deemed appropriate by the State Department of Public Health, as specified. Existing law authorizes an exemption from those provisions for medical reasons.

- Would add COVID Vaccine to the list of 10 required CDPH for school attendance without personal belief exemptions
- Already strong opposition lining up but there is a battle that will take place between larger, urban districts and smaller rural districts (majority of the districts have under 2500 students)

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

There was no public comment.

**8. ADJOURN TO  
CLOSED SESSION:**

The Board adjourned to closed session at 7:17 p.m.

**9. REOPEN TO PUBLIC  
SESSION:**

The Board reopened to public session at 7:48 p.m.

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

Board President, shared that no action was taken.

**11. CONSENT AGENDA  
ITEMS:**

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

The vote is as follows:

Larry Glover	Aye:	<u>  X  </u>	No:	<u>      </u>	Absent:	<u>      </u>	Abstain:	<u>      </u>
William Mache	Aye:	<u>  X  </u>	No:	<u>      </u>	Absent:	<u>      </u>	Abstain:	<u>      </u>
Todd Henderson	Aye:	<u>  X  </u>	No:	<u>      </u>	Absent:	<u>      </u>	Abstain:	<u>      </u>
Scott Patton	Aye:	<u>      </u>	No:	<u>      </u>	Absent:	<u>  X  </u>	Abstain:	<u>      </u>
Jim Bingham	Aye:	<u>  X  </u>	No:	<u>      </u>	Absent:	<u>      </u>	Abstain:	<u>      </u>

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

Approval of Regular School Board Minutes of January 20,2022.

**11.2 APPROVAL**

40225347-40225369, 40225370-40225771, 40225771-40225795

**OF WARRANTS:** 40225795-40225810, 40225810-40225944, 40225944-40225965  
40225965-40225969

**11.3 INTERDISTRICT  
ATTENDANCE  
REQUEST:**

Kelsie Parker, Omar Perez

**11.4 HUMAN  
RESOURCES**

Human Resources Reports is as follows:

New Hire	Ana Partida-Navarro	Centennial IBI	2/1/22
New Hire	Nicolas Bergen	CUHS Para	1/24/22
Resignation	Dana Peirce	CUHS Para	1/21/22
Resignation	Chris Hogan	Custodial Maint. II	1/31/22

**11.5 SURPLUS /  
EQUIPMENT  
REPORT:**

Baldoir buffing wheel  
Delta sharpening stone  
Metal vise (partial)

**11.6 NEWEST  
ADDITION OF  
LIBRARY BOOKS:**

24 new books some include:

Black birds in the Sky

- City of Heavenly Fire
- The Serpent's Shadow
- Meal and Chad the Biggest Bestest Time Ever

**12. ITEMS FOR  
ACTION  
AND DISCUSSION:**

**12.1 ANNUAL BOARD  
RETREAT:**

This item will be discussed at a later time. Superintendent Jared Caylor and Board President Bill Mache will propose some dates and times to the Board in a Friday update.

**12.2 CUSH  
CENTENNIAL  
AND  
CUHS ISP  
SAFETY PLAN  
2021-22:**

The Safety plans were updated annually and shared with the governing board and audience. The committee members for CUHS are as follows:

Jared Caylor, Superintendent  
Dave Pryatel, School Resource Officer, Corning Police Department  
Justine, Felton, Associate Principal

The committee members for Centennial are as follows:

Jillian Damon, Associate Principal  
Dave Pryatel, School Resource Officer, Corning Police Department  
Victoria Viveros, Counselor  
Brenna Hall, Lead Teacher, School Safety Lead

A motion was made by Larry Glover and seconded by Jim Bingham to

Approve the Safety Plans as provided. There being no further discussion, the Board voted unanimously to approve the Safety Plans.

The vote is as follows:

Larry Glover	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
William Mache	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Todd Henderson	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Scott Patton	Aye:	_____	No:	_____	Absent:	<u>X</u>	Abstain:	_____
Jim Bingham	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____

**12.3 PUBLIC  
DISCLOSURE OF  
COLLECTIVE  
BARGAINING  
AGREEMENT:**

Public comment: None Opened 7:50 p.m. and closed at 7:50 p.m.

**12.4 RATIFICATION  
OF THE  
TENTATIVE  
AGREEMENT  
BETWEEN CUHSD  
& CAL-ESP  
CTA :**

A motion was made by Todd Henderon and seconded by Jim Bingham to ratify the agreement between CUHSD and CAL- ESP CTA from July 1, 2021 through June 30, 2024. There being no further discussion the Board voted to ratify the agreement between CUHSD and CAL-ESP CTA.

The vote is as follows:

Larry Glover	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
William Mache	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Todd Henderson	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Scott Patton	Aye:	_____	No:	_____	Absent:	<u>X</u>	Abstain:	_____
Jim Bingham	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____

**12.5 APPROVAL OF  
ALL CLASSIFIED  
DISTRICT  
SALARY SCHEDULES  
REFLECTING 2021-22  
SETTLEMENTS:**

A motion was made by Bill Mache and seconded by Larry Glover approve the classified salary schedules reflecting the 2021-22 settlements. There being no further discussion, the Board voted unanimously to approve all of the Classified District Salary Schedules reflecting 2021-22 settlements.

The vote is as follows:

Larry Glover	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
William Mache	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Todd Henderson	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Scott Patton	Aye:	_____	No:	_____	Absent:	<u>X</u>	Abstain:	_____
Jim Bingham	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____

**12.6 APPROVAL  
OF HEALTH  
INSURANCE BENEFITS  
FOR  
MANAGEMENT  
&  
CONFIDENTIAL  
EMPLOYEES:**

A motion was made by Jim Bingham and seconded by Bill Mache to approve the Health Insurance Benefits for Management & Confidential Employees raising the insurance cap to \$13,200 annually. There being no further discussion, the Board voted unanimously to approve the health benefits.



The vote is as follows:

Larry Glover	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
William Mache	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Todd Henderson	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Scott Patton	Aye:	_____	No:	_____	Absent:	<u>X</u>	Abstain:	_____
Jim Bingham	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____

**12.7 APPROVAL  
OF HEALTH  
INSURANCE BENEFITS  
FOR TRUSTEES:**

A motion was made by Larry Glover and seconded by Bill Mache to approve the Health Insurance Benefits for the Board of Trustees. This will raise the insurance cap to \$13,2000 annually. There being no further discussion, the Board voted unanimously to approve the health benefits.

The vote is as follows:

Larry Glover	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
William Mache	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Todd Henderson	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Scott Patton	Aye:	_____	No:	_____	Absent:	<u>X</u>	Abstain:	_____
Jim Bingham	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____

**12.8 APPROVAL  
OF ONE TIME  
PAYMENT FOR  
EMPLOYEES  
ON THE ADMINISTRATIVE  
SALARY SCHEDULE:**

A motion was made by Todd Henderson and seconded by Larry Glover to approve the one-time payment for employees on the Administrative Salary Schedule. This is a one-time payment of \$4,000. There being no further discussion, the Board voted unanimously to approve the one-time payment.

The vote is as follows:

Larry Glover	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
William Mache	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Todd Henderson	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Scott Patton	Aye:	_____	No:	_____	Absent:	<u>X</u>	Abstain:	_____
Jim Bingham	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____

**12.9 APPROVAL  
OF ONE TIME  
PAYMENT FOR  
EMPLOYEES  
ON CLASSIFIED  
MANAGEMENT  
SALARY SCHEDULE:**

A motion was made by Bill Mache and seconded by Jim Bingham to approve the one-time payment for the employees on the Classified Management/Confidential Salary Schedule. This is a one-time payment of \$3,500.00. There being no further discussion, the Board voted unanimously to approve the one-time payment.

The vote is as follows:

Larry Glover	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
William Mache	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Todd Henderson	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Scott Patton	Aye:	_____	No:	_____	Absent:	<u>X</u>	Abstain:	_____
Jim Bingham	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____

**12.10 APPROVAL  
OF NEW  
MANAGEMENT  
AND CONFIDENTIAL  
SALARY SCHEDULES:**

A motion was made by Todd Henderson and seconded by Bill Mache to approve the New Management and Confidential Salary Schedules. This reflects a 5% raise to match other employee groups. There being no further discussion, the Board voted unanimously to approve salary schedules.

The vote is as follows:

Larry Glover	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____
William Mache	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____
Todd Henderson	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____
Scott Patton	Aye: _____	No: _____	Absent: <u>X</u>	Abstain: _____
Jim Bingham	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____

**12.11 ROBOTICS  
TRIP TO  
MODESTO:**

A motion was made by Bill Mache and seconded by Jim Bingham to approve the trip for the Robotics team. They will be staying over night in Modesto, CA to attend a tournament.

The vote is as follows:

Larry Glover	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____
William Mache	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____
Todd Henderson	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____
Scott Patton	Aye: _____	No: _____	Absent: <u>X</u>	Abstain: _____
Jim Bingham	Aye: <u>X</u>	No: _____	Absent: _____	Abstain: _____

**12.12 LCAP  
SUPPLEMENT:**

This item was for discussion only. No action was needed.

**12.13 FUTURE  
AGENDA  
ITEMS:**

A motion was made by Todd Henderson and seconded by Larry Glover to adjourn the meeting with no future agenda items to be added for next month.

**13. ADJOURNMENT:** The meeting adjourned at 7:54 p.m.

**Approved**

William Mache, President

James Bingham, Clerk



## ReqPay12c

## Board Report

Checks Dated 03/01/2022 through 03/31/2022

Board Meeting Date 4/14/22

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40227924	03/02/2022	ALPHA AND OMEGA DRAIN CLEANING	01-5600	MAINLINE CLEAN OUT		815.00
40227925	03/02/2022	AMAZON CAPITAL SERVICES, INC	01-4200	ASSETS- BOOK CLUB SPRING 2022	520.46	
			01-4300	MAINT. SUPPLIES	23.23	543.69
40227926	03/02/2022	ARAMARK	01-5500	CUSTODIAL LAUNDRY SVC	293.73	
				TRANS LAUNDRY SVC	47.27	
				UNIFORMS M&O	215.86	
40227927	03/02/2022	AT&T	01-5508	CAFE LAUNDRY SERVICE	54.06	610.92
40227928	03/02/2022	BLICK ART MATERIALS/UTRECHT ART SUPPLIES	01-5901	CALNET 3 - TELEPHONE SVC		586.01
40227929	03/02/2022	CORNING LUMBER COMPANY	01-4300	ART DEPT MATERIALS		59.72
				MATERIALS AND SUPPLIES	93.72	
40227930	03/02/2022	CRYSTAL CREAMERY	13-4700	MISC/VARIOUS SUPPLIES	121.80	215.52
40227931	03/02/2022	EWING IRRIGATION	14-4300	NSLP DAIRY		520.47
40227932	03/02/2022	GOLD STAR FOODS, INC	13-4700	ATHLETICS FERTILIZER		1,506.76
40227933	03/02/2022	HUNT & SONS, INC	01-4311	NSLP FOOD		2,154.55
			01-4312	TRANS FUEL-GASOLINE	437.13	
40227934	03/02/2022	IEC POWER, LLC	01-5699	TRANS FUEL-DIESEL	423.29	860.42
40227935	03/02/2022	JASON QUILLEN	01-6170	SOLAR MAINT		1,291.37
40227936	03/02/2022	LAUREL AG AND WATER - LODI	19-4300	TREE BERMS FOR NEW ORCHARD		1,700.00
40227937	03/02/2022	MCCOY'S HARDWARE & FARM SUPPLY	01-4300	ORCHARD - MATERIALS/SUPPLIES		21.36
				JOSH JACKSON LWP CLASS	408.73	
				MCCOY'S LAB SUPPLIES	70.74	
				VARIOUS SUPPLIES	51.82	
40227938	03/02/2022	MID PACIFIC ENGINEERING, INC	14-4300	PAINTING SUPPLIES	13.58	544.87
40227939	03/02/2022	MT. SHASTA SPRING WATER CO, INC	21-6280	CONSTRUCTION FEES 04418-02		753.00
40227940	03/02/2022	NORTH STATE AV, INC	01-5800	TRANS - WATER SERVICE		7.54
40227941	03/02/2022	NORTH STATE ELECTRIC & PUMP WELL INDUSTRIES, INC	01-4400	CVD VIDEO STREAMING SYSTEM		5,263.27
				INSTALL OF 570GPM SUBMERSIBLE PUMP		20,046.39
				IRRIGATION		
40227942	03/02/2022	OFFICE DEPOT	01-4300	OFFICE SUPPLIES		85.83
40227943	03/02/2022	P G & E	19-5503	RANCH 4916 & 7250 ELECTRIC/GAS		616.62
40227944	03/02/2022	PITNEY BOWES GLOBAL FINANCIAL SERVICES	01-5620	POSTAGE LEASE		581.22
40227945	03/02/2022	PRO PACIFIC FRESH	01-4300	8TH GRADE AG DAY FOOD	83.65	
				NSLP SUPPLIES	112.50	
40227946	03/02/2022	RED BLUFF/NORTH VALLEY FENCE	13-4700	CACFP FRUIT/VEGETABLES	1,922.13	2,118.28
40227947	03/02/2022	SAV-MOR FOODS	21-6170	VARISITY FENCE		20,553.20
40227948	03/02/2022	SUPERIOR REGION CATA	01-4300	8TH GRADE AG DAY SUPPLIES		314.25
			01-5200	A VONSTADEN CATA SUM CONF 6/18-23		
				SAN LUIS OBISPO	635.00	

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## ReqPay12c

## Board Report

Checks Dated 03/01/2022 through 03/31/2022

Board Meeting Date 4/14/22

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40227948	03/02/2022	SUPERIOR REGION CATA	01-5200	B SAFFORD CATA SUMMER CONF 6/18-23 SAN LUIS OBISPO	635.00	
				D TINKER CATA SUMMER CONF 6/18-23 SAN LUIS OBISPO	635.00	
				E BROWN CATA SUMMER CONF 6/18-6/23 SAN LUIS OBISPO	635.00	
				NOLAN KEE CATA SUMMER CONF 6/18-23 SAN LUIS OBISPO	635.00	3,175.00
40227949	03/02/2022	TEHAMA CO DEPT OF AGRICULTURE DIVISION OF WEIGHTS & MEASURES	01-5800	R FARM WEIGHTS & MEASURES FEE		132.20
40227950	03/02/2022	TELEMEDIA TRAINCO HOLDINGS LLC	01-4300	STUDENT'S FOOD HANDLERS CERTIFICATE		250.00
40227951	03/02/2022	THE DANIELSEN COMPANY	01-4300	8TH GRADE AG DAY FOOD	315.87	
			13-4300	NSLP SUPPLIES	501.61	
			13-4700	NSLP FOOD	1,086.15	1,903.63
			01-5211	MILEAGE		64.24
40227952	03/02/2022	TROUGHTON, CHARLES D	01-5902	DISTRICT CELL PHONE SERVICE		8.65
40227953	03/02/2022	VERIZON WIRELESS	01-4300	CUSTODIAL SUPPLIES		721.03
40227954	03/02/2022	W.W. GRAINGER, INC.	01-4300	CUSTODIAL SUPPLIES		65.47
40227955	03/02/2022	WAXIE SANITARY SUPPLY	01-4300	COPY CENTER		456.28
40227956	03/02/2022	WEST COAST PAPER	01-4200	MAGAZINES FOR ENG IV NF - BARNES AND NOBLE	103.29	
40228199	03/09/2022	U.S. BANK CORPORATE PAYMENT SYSTEM	01-4300	ANNUAL FOOD/NUTRITION CLASS CONCESSION ITEMS FOR GIRLS BASKETBALL	980.54 471.35	
				DRINKING FOUNTAIN VALVE & STRAINER EGO BATTERIES	268.08 536.23	
				ONLINE ATLAS ACCOUNT	198.00	
				SEEDS IN BULK FOR GREENHOUSE	1,745.75	
				STARS- FOOD HANDLERS	750.00	
				WELLNEST INCENTIVES- DECEMBER	58.06	
			01-5200	1/25/22 ACSA SYMPOSIUM-JARED CAYLOR	950.04	
				1/26/22 ASB WORKS USER CONF VIRTUAL TRAINING	394.09 255.00	
			01-5800	STARS ROBOTICS	349.80	
			01-5833	FOR NATALIE BORRERS CLASSES	149.99	
			13-4700	COSTCO - SNACK BAR ITEMS	794.21	8,004.43
			01-4300	CHEMISTRY EQUIPMENT	725.00	

40228365 03/14/2022 AMAZON CAPITAL SERVICES, INC

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ESCAPE ONLINE

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## Board Report

Checks Dated 03/01/2022 through 03/31/2022

Board Meeting Date 4/14/22

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40228365	03/14/2022	AMAZON CAPITAL SERVICES, INC	01-4300	MAINT. SUPPLIES	15.92	
				PE VIDEO LAPTOP STUFF	61.33	802.25
40228366	03/14/2022	ARAMARK	01-5500	CUSTODIAL LAUNDRY SVC	293.73	
				TRANS LAUNDRY SVC	47.27	
				UNIFORMS M&O	357.87	
40228367	03/14/2022	BAKER DISTRIBUTING COMPANY	01-5508	CAFE LAUNDRY SERVICE	54.06	752.93
40228368	03/14/2022	BEACON FIRE ALARM & SEC	01-4300	HVAC/ ELECTRICAL ITEMS		8.89
40228369	03/14/2022	BOBS TIRE CENTER	01-5507	ALARM/FIRE SERVICE		800.00
			01-4313	TIRES	551.16	
40228370	03/14/2022	CDW GOVERNMENT	01-5813	TIRES	61.24	612.40
40228371	03/14/2022	CITY OF CORNING	01-4300	DISTRICT INK		307.54
			01-5502	COR 154,155,194 CUHSD WATER/SEWER	3,242.92	
40228372	03/14/2022	CITY OF CORNING POLICE DEPT.	01-5800	COR 157 TRANS WATER/SEWER	63.34	3,926.80
40228373	03/14/2022	CLTA CONFERENCE REGISTRAR	01-5200	SCHOOL RESOURCE OFFICER	620.54	2,950.00
40228374	03/14/2022	COASTAL BUSINESS SYSTEMS, INC.	01-5620	Virtual CLTA Conference		455.00
				COPY CENTER COPIERS	2,465.84	
				CUHSD COPIERS	3,055.39	
40228375	03/14/2022	CORNING LUMBER COMPANY	13-5620	CUHSD COPIERS	33.54	5,554.77
40228376	03/14/2022	CRYSTAL CREAMERY	01-4300	MISC/VARIOUS SUPPLIES		105.09
40228377	03/14/2022	DUBUQUE BANK & TRUST COMPANY	13-4700	NSLP DAIRY		1,457.29
			01-7438	SOLAR LOAN PAYMENT	8,756.90	
40228378	03/14/2022	EWING IRRIGATION	01-7439	SOLAR LOAN PAYMENT	41,243.10	50,000.00
40228379	03/14/2022	FIRST TO THE FINISH	01-4300	GROUPS SUPPLIES		358.58
40228380	03/14/2022	GOLD STAR FOODS, INC	01-4300	XC EQUIPMENT COVID		2,082.96
			13-4700	NSLP FOOD	359.77	
40228381	03/14/2022	GREEN WASTE OF TEHAMA	13-5800	FEE (COMMODITY STORAGE)	227.50	587.27
			01-5506	DISPOSAL R-FARM 4018-2763626	179.79	
40228382	03/14/2022	HUNT & SONS, INC	19-5506	DISPOSAL FARM-RANCH 4018-2783982	179.79	359.58
			01-4311	TRANS FUEL-GASOLINE	1,769.08	
40228383	03/14/2022	INTERQUEST DETECTION CANINES OF NORTH VALLEY COUNTIES	01-4312	TRANS FUEL-DIESEL	3,993.71	5,762.79
			01-5800	CONTRABAND INSPECTION-JUSTINE FELTON		375.00
40228384	03/14/2022	JRD FOOD SERVICES CORNING PAPA MURPHY'S PIZZA	13-4700	NSLP PIZZA		5,610.00
40228385	03/14/2022	LAUREL AG AND WATER - LODI	19-4300	ORCHARD - MATERIALS/SUPPLIES		53.83
40228386	03/14/2022	LES SCHWAB	01-4313	M&O TIRE SERVICES	24.18	
			01-5800	M&O TIRE SERVICES	12.43	36.61
40228387	03/14/2022	MCCOY'S HARDWARE & FARM SUPPLY	01-4300	MATERIALS/SUPPLIES	11.01	

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ESCAPE ONLINE

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Board Meeting Date 4/14/22

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40228387	03/14/2022	MCCOY'S HARDWARE & FARM SUPPLY	01-4300 19-4300	VARIOUS SUPPLIES PASTURE SEED	423.17 103.09	
40228388	03/14/2022	MUB WELDING SUPPLY	01-4300	RANCH-VARIOUS MATERIALS/SUPPLIES Consumables for Classes	26.61 1,849.95	563.88
40228389	03/14/2022	MT. SHASTA SPRING WATER CO. INC	01-4400	AG MECH EQUIPMENT	3,655.78	5,505.73
40228390	03/14/2022	OFFICE DEPOT	01-5800	OFFICE WATER 119115 ISPLANCE OFFICE DEPOT	55.48	9.70
40228391	03/14/2022	OLIVE CITY AUTO PARTS DERODA, INC	01-4300	OFFICE SUPPLIES ASB	30.97	86.45
40228392	03/14/2022	P G & E	01-5503	TRANS PARTS/SUPPLIES		7.95
40228393	03/14/2022	P G & E	01-5503	CENT ELECTRIC 0308-1		26.28
40228394	03/14/2022	P G & E	01-5504	TRANS ELECTRIC/GAS 1749-6	397.47	
40228395	03/14/2022	P G & E	01-5503	TRANS ELECTRIC/GAS 1749-6	166.20	563.67
40228396	03/14/2022	P G & E	19-5503	R FARM 3914 ELECTRIC/GAS		2,402.37
			01-5503	RANCH 4916 & 7250 ELECTRIC/GAS		1,006.64
			01-5504	CUHS ELECTRIC/GAS 6218	26,347.85	
40228397	03/14/2022	PEARSON EDUCATION, INC	01-4300	CUHS ELECTRIC/GAS 6218 SCHOOL PSYCH - TESTING PROTOCOLS	10,566.14 36.00	36,913.99
				SPEED/ PSYCH	1.60	
40228398	03/14/2022	PRO PACIFIC FRESH	01-5833	SPEED/ PSYCH	13.40	51.00
40228399	03/14/2022	ROTARY CLUB OF CORNING CALIFORNIA	13-4700	CACFP FRUIT/VEGETABLES		907.52
40228400	03/14/2022	SMARTTRASH	01-5300	21/22 ROTARY MEMBERSHIP-CAYLOR		180.00
40228401	03/14/2022	TEHAMA CO DEPT OF EDUCATION	01-5800	MONTHLY COMPACTOR MONITOR		80.00
			01-5800	BUSINESS MENTOR	143.22	
40228402	03/14/2022	THE DANIELSEN COMPANY	01-5830	FINGERPRINTING SERVICE	384.00	527.22
40228403	03/14/2022	W.W. GRAINGER, INC.	13-4700	NSLP SUPPLIES	521.07	
40228404	03/14/2022	WASTE MANAGEMENT	01-4300	NSLP FOOD	1,185.12	1,706.19
			01-5506	MISC/ VARIOUS M&O SUPPLIES	317.08	64.39
				CENT DISPOSAL 4-02058-55008	897.94	
				CUHS DISP 13-88262-43003/4-02058-75004		
40228405	03/14/2022	WAXIE SANITARY SUPPLY	01-4300	CUHS DISPOSAL 4-02058-65006	458.20	1,673.22
40228666	03/21/2022	A-Z BUS SALES	01-4300	CUSTODIAL SUPPLIES		138.14
40228667	03/21/2022	AERIES SOFTWARE INC EAGLE SOFTWARE	01-5200	TRANS PARTS/SUPPLIES		3,040.31
				AERIES VIRTUAL CONFERENCE MARCH 2022 DAVE M		199.00
40228668	03/21/2022	ALICE VON STADEN	01-5200	STATE FFA 032622-032922 SACTO		224.00
40228669	03/21/2022	AMAZON CAPITAL SERVICES, INC	01-4300	MAINT. SUPPLIES		24.32
40228670	03/21/2022	AMERIGAS	01-5504	AMERIGAS FEB 28 2022		234.87

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## ReqPay12c

## Board Report

Checks Dated 03/01/2022 through 03/31/2022

Board Meeting Date 4/14/22

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40228671	03/21/2022	AMPLIFIED IT, LLC	01-5800	GAFE DOMAIN AUDIT		2,800.00
40228672	03/21/2022	ANTHONY CARRILLO	01-5200	2/23-26 STATE WRESTLING BAKERSFIELD		186.00
40228673	03/21/2022	ARAMARK	01-5500	TRANS LAUNDRY SVC	47.27	
			01-5508	UNIFORMS M&O	530.40	
			13-5500	CAFE LAUNDRY SERVICE	54.02	
			01-5505	CENT. PEST CONTROL	50.00	631.69
40228674	03/21/2022	BIG TIME PEST CONTROL BULLERT ENTERPRISES	01-5505	CUHS PEST CONTROL	200.00	
				RFARM PEST CONTROL	50.00	
				TRANS PEST CONTROL	50.00	
				CASBO 03/29-4/1 SACRAMENTO	50.00	350.00
40228675	03/21/2022	BRANDON LENGTAT	01-5200	DISTRICT INK	1,424.31	
40228676	03/21/2022	CDW GOVERNMENT	01-4300	BUTTON- DOC CAM	367.70	
			01-4400	CVD PROJECTORS	2,537.51	
				AIRMAGNET SUPPORT RENEWAL	714.00	5,043.52
40228677	03/21/2022	CHICO CERAMICS CENTER	01-4300	SCHOOL RESOURCE OFFICER		222.97
40228678	03/21/2022	CITY OF CORNING POLICE DEPT.	01-5800	MISC/VARIOUS SUPPLIES		811.03
40228679	03/21/2022	CORNING LUMBER COMPANY	01-4300	NSLP DAIRY		34.95
40228680	03/21/2022	CRYSTAL CREAMERY	13-4700	REMINBURSE ASB INADVERTLY PAID FOR WITH ASB CARD		1,345.29
40228681	03/21/2022	CUHS ASB	01-4300	2/23-26 STATE WRESTLING BAKERSFIELD		390.38
40228682	03/21/2022	DAN JONES	01-5200			186.00
40228683	03/21/2022	EMILY DALE	01-5200	STATE FFA 032622-032922 SACTO		224.00
40228684	03/21/2022	EXPRESS SERVICES, INC.	01-5800	SUBSTITUTE		946.80
40228685	03/21/2022	GLENN COUNTY OFFICE OF ED	01-8096	CHARTER IN LIEU 2/1/22 P-1		12,028.00
40228686	03/21/2022	GOLD STAR FOODS, INC	13-4700	NSLP FOOD		175.50
40228687	03/21/2022	GUY RENTS INC.	01-4300	GROUPS PARTS		343.05
40228688	03/21/2022	HAPPY VALLEY FRESH FRUIT CO. WESTABY ENTERPRISES	13-4700	NSLP PRODUCE		136.00
40228689	03/21/2022	HUNT & SONS, INC	01-4311	TRANS FUEL-GASOLINE	3,645.81	
40228690	03/21/2022	INDUSTRIAL POWER PRODUCTS	01-4312	TRACTOR PARTS	6,401.95	10,047.76
40228691	03/21/2022	JACK SCHREDER & ASSOCIATES	19-4300	MODERNIZATION - SCHOOL FACILITY PROGRAM		225.20
			01-6250			1,850.00
40228692	03/21/2022	JOSE VILALBA	01-5200	2/23-26 STATE WRESTLING BAKERSFIELD		186.00

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905 - Corning Union High School

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Page 5 of 9

## ReqPay12c

## Board Report

Checks Dated 03/01/2022 through 03/31/2022

Board Meeting Date 4/14/22

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40228693	03/21/2022	JOSH JACKSON	01-5200	2/23-26 STATE WRESTLING BAKERSFIELD		186.00
40228694	03/21/2022	LES SCHWAB	01-4313	M&O TIRE SERVICES		457.95
40228695	03/21/2022	LOZANO SMITH, LLP	01-5801	ATTORNEY - LEGAL FEES		518.50
40228696	03/21/2022	MCCOY'S HARDWARE & FARM SUPPLY	01-4300	JOSH JACKSON LWP CLASS	247.68	
				MCCOYS LAB SUPPLIES	22.06	
				VARIOUS SUPPLIES	48.71	
				PAINTING SUPPLIES	25.15	
40228697	03/21/2022	MID PACIFIC ENGINEERING, INC	14-4300	CONSTRUCTION FEES 04418-02		343.60
40228698	03/21/2022	MT. SHASTA SPRING WATER CO. INC	21-6280	TRANS - WATER SERVICE		2,153.20
40228699	03/21/2022	N2Y, LLC	01-5800	SPED- SOAR AND STRIVE		41.02
40228700	03/21/2022	NOR-CAL TOILET RENTALS	01-5833	SOCCER TOILET RENTAL		2,798.22
40228701	03/21/2022	NORTH STATE ELECTRIC & PUMP WELL INDUSTRIES, INC	01-5600	R-FARM NEW WELL		199.12
			14-6170			52,500.11
40228702	03/21/2022	NORTHERN CA OFFICIALS ASSOC	01-5800	UMPIRES FOR SOFTBALL COVID		
40228703	03/21/2022	NUTRIEN AG SOLUTIONS	01-4300	ORCHARD - CHEMICALS/FERTILIZER		2,500.00
40228704	03/21/2022	OFFICE DEPOT	01-4300	GENERAL CLASSROOM SUPPLIES	139.53	14,416.03
				ISP-LANCE OFFICE DEPOT	45.86	
				MISC/ VARIOUS SUPPLIES	35.95	185.39
40228705	03/21/2022	OLIVE CITY AUTO PARTS DERODA, INC	01-4300	TRANS PARTS/SUPPLIES		
				IRRIGATION PIPE K12 ORCHARD	15.83	51.78
40228706	03/21/2022	PAGE SUPPLY JW WOOD	01-5800	H WING FEES		76,487.84
40228707	03/21/2022	PARKER & COVERT LLP	01-6145	TANK SERVICE		500.00
40228708	03/21/2022	PATRICK'S PUMPING	01-5800	POSTAGE LEASE		250.00
40228709	03/21/2022	PITNEY BOWES GLOBAL FINANCIAL SERVICES	01-5620	CACFP FRUIT/VEGETABLES		193.04
40228710	03/21/2022	PRO PACIFIC FRESH	13-4700	DUGOUT BENCHES FOR BB COVID		603.52
40228711	03/21/2022	PYT SPORTS, INC	01-4400	TRANS PARTS/SUPPLIES		4,600.00
40228712	03/21/2022	REDDING FREIGHTLINER, INC.	01-4300	STATE FFA 032622-032922 SACTO		52.50
40228713	03/21/2022	ROBERT SAFFORD	01-5200	AG CORE LAB SUPPLIES	4.27	224.00
40228714	03/21/2022	SAV-MOR FOODS	01-4300	SAV MOR AGBIO AGCHEM ACTIVITY SUPPLIES	21.08	25.35
				NSLP SUPPLIES	871.22	
40228715	03/21/2022	THE DANIELSEN COMPANY	13-4300	NSLP FOOD	1,424.93	2,296.15
40228716	03/21/2022	W.W. GRAINGER, INC.	01-4300	CUSTODIAL SUPPLIES		275.43
40229053	03/25/2022	CALIFORNIAS VALUED TRUST	01-3402	APRIL 2022 TRUSTEES M/DV	7,398.23	
			01-3701	APRIL 2022 D. SCHLON	1,753.97	
				APRIL 2022 J. BEARDSLEY	1,041.97	
				APRIL 2022 L. ROMO	2,192.86	

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## ReqPay12c

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Board Meeting Date 4/14/22

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40229053	03/25/2022	CALIFORNIA'S VALUED TRUST	01-3701	APRIL 2022 M. ALBEE	1,807.86	
				APRIL 2022 M. BEARDSLEY	1,041.97	
				APRIL 2022 T. LAMB	2,882.86	
			01-3702	APRIL 2022 D. HAMILTON	1,267.68	
				APRIL 2022 G. THURMAN	1,043.56	
				APRIL 2022 L. MINTO	1,652.51	
				APRIL 2022 S. HOAG	958.51	
				APRIL 2022 MEDICAL	142,930.00	
				APRIL 2022 LIFE	95.40	
				APRIL 2022 DENTAL	19,290.46	
				APRIL 2022 VISION	2,314.37	
40229095	03/28/2022	ACSA TEHAMA CHARTER BARBARA THOMAS	01-5800	ACSA ALL STAR STUDENT LUNCHES CUHS AND CENTENNIAL		187,672.21
				DEPOSIT MILEAGE		160.00
40229096	03/28/2022	ALBERS, MELINDA S	01-5200	DEPT CLASSROOM SUPPLIES	477.17	10.44
40229097	03/28/2022	AMAZON CAPITAL SERVICES, INC	01-4300	MAINT. SUPPLIES	179.99	657.16
				CUSTODIAL LAUNDRY SVC	588.40	
40229098	03/28/2022	ARAMARK	01-5500	TRANS LAUNDRY SVC	98.54	
				UNIFORMS M&O	520.15	
				CAFE LAUNDRY SERVICE	54.02	
				CAFE UNIFORMS	30.15	
40229099	03/28/2022	AXNER EXCAVATING, INC	01-5508	CENTENNIAL LANDSCAPING		1,291.26
40229100	03/28/2022	CALIF. ASSOCIATION FFA	01-4300	FFA PARLI PRO STATE FINALS		1,091.27
40229101	03/28/2022	COLLEGE BOARD	01-5800	AP WORKSHOP FOR PEDRO		100.00
40229102	03/28/2022	CONSOLIDATED ELECTRICAL DIST.	01-5200	LIGHTING/ ELECTRICAL PARTS		175.00
40229103	03/28/2022	CRYSTAL CREAMERY	01-4300	NSLP DAIRY		314.03
40229104	03/28/2022	ENVOY PLAN SERVICES C/O TSA CONSULTING GROUP, INC.	13-4700	TSA 403B FEES		1,702.11
			76-9519			55.20
40229105	03/28/2022	EWING IRRIGATION	01-4300	GROUPS SUPPLIES		151.26
40229106	03/28/2022	EXPRESS SERVICES, INC.	01-5800	SUBSTITUTE		1,526.40
40229107	03/28/2022	FELCIANO, HEATHER	01-5200	REGION 4 SPRING MEET 4/21-4/22		117.00
40229108	03/28/2022	FIRST TO THE FINISH	01-4300	XC EQUIPMENT COVID		51.60
40229109	03/28/2022	GOLD STAR FOODS, INC	13-4700	NSLP FOOD	1,889.23	
				FEE (COMMODITY STORAGE)	10.80	1,900.03
40229110	03/28/2022	HAPPY VALLEY FRESH FRUIT CO. WESTABY ENTERPRISES	13-5800	NSLP PRODUCE		271.00
			13-4700			
40229111	03/28/2022	HUNT & SONS, INC	01-4311	TRANS FUEL-GASOLINE	1,719.55	
			01-4312	TRANS FUEL-DIESEL	2,123.66	3,843.21

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.

ESCAPE ONLINE

## ReqPay12c

## Board Report

Checks Dated 03/01/2022 through 03/31/2022

Board Meeting Date 4/14/22

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40229112	03/28/2022	LES PITNER	01-4311	GAS FOR DISTRICT VAN - BASKETBALL 12/18		30.00
40229113	03/28/2022	MCCOY'S HARDWARE & FARM SUPPLY	01-4300	MCCOYS LAB SUPPLIES	60.63	
				VARIOUS SUPPLIES	548.81	
			14-4300	PAINTING SUPPLIES	240.46	
			19-4300	RANCH-VARIOUS MATERIALS/SUPPLIES	300.14	1,150.04
			01-5800	OFFICE WATER 119115	37.08	
40229114	03/28/2022	MT. SHASTA SPRING WATER CO. INC	01-4300	TRANS - WATER SERVICE	32.54	
40229115	03/28/2022	OSCAR'S OSCAR REDES	01-4300	DISTRICT SIGN		69.62
40229116	03/28/2022	PRO PACIFIC FRESH	13-4700	CACFP FRUIT/VEGETABLES		140.08
40229117	03/28/2022	SAV-MOR FOODS	01-4300	AG CORE LAB SUPPLIES	99.28	937.20
				SAV MOR AGBIO AGCHEM ACTIVITY SUPPLIES	18.73	118.01
40229118	03/28/2022	SUNRISE ENVIRONMENTAL	01-4300	CONCRETE CLEANER		
40229119	03/28/2022	SYSCO SACRAMENTO, INC.	13-4700	CACFP FOOD		592.01
40229120	03/28/2022	TEHAMA CO DEPT OF EDUCATION	01-5830	FINGERPRINTING SERVICE		508.35
40229121	03/28/2022	THE DANIELSEN COMPANY	13-4300	NSLP SUPPLIES	688.91	64.00
			13-4700	CACFP FOOD	682.82	
40229122	03/28/2022	U.S. TELEPACIFIC DBA TPC COMMUNICATIONS	01-5901	NSLP FOOD	1,529.72	2,901.45
40229123	03/28/2022	W.W. GRAINGER, INC.	01-4300	TELEPHONE SERVICE 149142		449.30
				MISC/ VARIOUS M&O SUPPLIES	44.09	
				SANITARY SUPPLIES	2,935.57	
			01-4400	AIR COMPRESSOR	1,590.83	4,570.49
40229124	03/28/2022	WAXIE SANITARY SUPPLY	01-4300	CUSTODIAL SUPPLIES	37.09	
Total Number of Checks					157	628,568.12

## Fund Summary

Fund	Description	Check Count	Expensed Amount
01	GENERAL	128	353,187.61
13	CAFETERIA SPEC REV	26	30,416.34
14	DEFERRED MAINTENANCE	5	54,286.06
19	FOUNDATION SPECIAL	8	2,533.28
21	BUILDING FUND	3	23,459.40
76	WARRANT/PASS-THRU	2	164,685.43

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), Apr 4 2022

10:12AM

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Page 8 of 9

# ReqPay12c

## Board Report

Checks Dated 03/01/2022 through 03/31/2022

Board Meeting Date 4/14/22

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
		Total Number of Checks	157		628,568.12	
		Less Unpaid Sales Tax Liability			.00	
		Net (Check Amount)			628,568.12	

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.

ESCAPE ONLINE

905 - Corning Union High School

Generated for JESSICA MARQUEZ (JMARQUEZ), Apr 4 2022 10:12AM

Page 9 of 9

Payee  
**U.S. BANK CORPORATE PAYMENT SYSTEM (000681/1)**  
P.O. BOX 790428  
ST. LOUIS, MO 63179-0428

Check Date 04/06/2022  
Register 001041

Check # 40229532

RefPay04a - A/P Check Attachment

Invoice Date	Invoice Number	Reference Number	Comment	Invoice Amount
03/22/2022	0693-0228	P22-00647	CERTIFIED MAIL TO TRAILER OWNER	4.33
03/22/2022	0701-0228	P22-00735	CCEA PLUS CONFERENCE	180.00
03/22/2022	0701-0301	P22-00735	CCEA PLUS CONFERENCE	180.00
03/22/2022	0701-0315	P22-00735	CCEA PLUS CONFERENCE	180.00
03/22/2022	0735-0302-001	B22-00099	COSTCO - SNACK BAR ITEMS	198.34
03/22/2022	0735-0302-002	B22-00099	COSTCO - SNACK BAR ITEMS	105.91
03/22/2022	0735-0303	B22-00099	COSTCO - SNACK BAR ITEMS	825.12
03/22/2022	0735-0307	B22-00107	US FOODS CHEF STORE- STAFF EVENTS	132.82
03/22/2022	0735-0317	B22-00107	US FOODS CHEF STORE- STAFF EVENTS	142.35
03/22/2022	3114-0303	P22-00640	MUSIC FOR SPRING CONCERT	238.82
03/22/2022	3114-0304	P22-00640	MUSIC FOR SPRING CONCERT	2.21
03/22/2022	3114-0310	P22-00640	MUSIC FOR SPRING CONCERT	2.80
03/22/2022	3114-0316	P22-00640	MUSIC FOR SPRING CONCERT	4.96
03/22/2022	3148-0225	T22-00022	2/23-26 STATE WRESTLING BAKERSFIELD	220.00
03/22/2022	3148-0228-001	T22-00022	2/23-26 STATE WRESTLING BAKERSFIELD	22.17
03/22/2022	3148-0228-002	T22-00022	2/23-26 STATE WRESTLING BAKERSFIELD	38.18
03/22/2022	3148-0228-003	T22-00022	2/23-26 STATE WRESTLING BAKERSFIELD	31.23
03/22/2022	3148-0228-004	T22-00022	2/23-26 STATE WRESTLING BAKERSFIELD	14.08
03/22/2022	3148-0228-005	T22-00022	2/23-26 STATE WRESTLING BAKERSFIELD	32.89
03/22/2022	3148-0228-006	T22-00022	2/23-26 STATE WRESTLING BAKERSFIELD	2.35
03/22/2022	3148-0228-007	T22-00022	2/23-26 STATE WRESTLING BAKERSFIELD	50.95
03/22/2022	3585-0223	P22-00618	PROF. COLLAB WORKSHOP	55.00
03/22/2022	3585-0314	P22-00662	TRASH CAN LIDS	371.13
03/22/2022	3585-0316	P22-00663	TRASH CANS	290.73
03/22/2022	3585-0317	P22-00662	TRASH CAN LIDS	219.21
03/22/2022	3585-0318	P22-00662	TRASH CAN LIDS	83.07
03/22/2022	4118-0224	B22-00150	ANNUAL FOOD/NUTRITION CLASS	76.60
03/22/2022	4118-0225	B22-00150	ANNUAL FOOD/NUTRITION CLASS	93.97
03/22/2022	4118-0302-001	B22-00150	ANNUAL FOOD/NUTRITION CLASS	48.35
03/22/2022	4118-0302-002	B22-00150	ANNUAL FOOD/NUTRITION CLASS	232.12
03/22/2022	4118-0304	B22-00150	ANNUAL FOOD/NUTRITION CLASS	34.80
03/22/2022	4118-0314	B22-00150	ANNUAL FOOD/NUTRITION CLASS	256.57
03/22/2022	4118-0316	B22-00150	ANNUAL FOOD/NUTRITION CLASS	2.61
03/22/2022	4118-0317	B22-00150	ANNUAL FOOD/NUTRITION CLASS	109.67
03/22/2022	4118-0322	B22-00150	ANNUAL FOOD/NUTRITION CLASS	182.40
03/22/2022	4118-0328	B22-00150	ANNUAL FOOD/NUTRITION CLASS	244.40
03/22/2022	5779-0223-001	T22-00024	BRIDGE TO THE FUTURE 3/7-3/9 REDDING	100.00

Payee  
**U.S. BANK CORPORATE PAYMENT SYSTEM (000681/1)**  
P.O. BOX 790428  
ST. LOUIS, MO 63179-0428

Check Date 04/06/2022  
Register 001041

Check # 40229532  
(continued)  
RecPay04a - A/P Check Attachment

Invoice Date	Invoice Number	Reference Number	Comment	Invoice Amount
03/22/2022	5779-0223-002	B22-00146	STARS- ANIME CLUB	7.99
03/22/2022	5779-0228	P22-00595	WELLNEST INCENTIVES- FEBRUARY	56.08
03/22/2022	5779-0302	P22-00595	WELLNEST INCENTIVES- FEBRUARY	4.00
03/22/2022	5779-0303	T22-00015	4/26/22 BOOST CONFERENCE H FELCIANO	162.95
03/22/2022	5779-0321-001	P22-00595	WELLNEST INCENTIVES- FEBRUARY	43.85
03/22/2022	5779-0321-002	P22-00596	WELLNEST INCENTIVES- MARCH	66.73
03/22/2022	5779-0322	P22-00690	ASSETS- DMV COURSES	1,500.00
03/22/2022	6342-0223	P22-00669	CONCESSION ITEMS FOR GIRLS BASKETBALL	29.67
03/22/2022	6342-0224	P22-00600	ADVISORY DINNER	10.88
03/22/2022	6342-0225-001	P22-00600	ADVISORY DINNER	71.85
03/22/2022	6342-0225-002	P22-00600	ADVISORY DINNER	36.00
03/22/2022	6342-0228-001	P22-00638	CANVA PRO SUBSCRIPTIONS	119.40
03/22/2022	6342-0228-002	P22-00650	ERGO DUAL MONITOR DESK STAND	278.83
03/22/2022	6342-0301	P22-00641	8TH GRADE AG DAY BREAKFAST AND COOKIES	247.00
03/22/2022	6342-0303-001	B22-00160	8TH GRADE AG DAY SUPPLIES	6.27
03/22/2022	6342-0303-002	P22-00641	8TH GRADE AG DAY BREAKFAST AND COOKIES	39.71
03/22/2022	6342-0304	P22-00641	8TH GRADE AG DAY BREAKFAST AND COOKIES	34.90
03/22/2022	6342-0308	P22-00656	FAIR PASSES FOR ADVISORS	196.00
03/22/2022	6342-0309	P22-00652	PSYCH TESTING	122.40
03/22/2022	6342-0311	P22-00734	PREZI SUB - BORER	36.00
03/22/2022	6342-0314	P22-00629	FIELD TRIP COST	107.25
03/22/2022	6342-0315	P22-00668	V CARVE RENEWAL DRAWING SOFTWARE FOR MACHINES	175.00
03/22/2022	6342-0316	P22-00217	FLORAL CONTAINERS	64.65
03/22/2022	6342-0317	P22-00660	VIRTUAL JOB SHADOW	3,575.00
Number of Items				61
Check Amount				11,134.53

Register 001041 - 04/06/2022

Bank Account COUNTY - COUNTY

Number	Amount Status	Fund	Cancel Register Id	Payee
40229532	11,134.53 Printed	01		U.S. BANK CORPORATE PAYMENT SYSTEM (000681/1)

11,134.53

Number of Items

1 Totals for Register 001041

## 2022 FUND-OBJ Expense Summary / Register 001041

01-4300	3,496.82	
01-4400	72.64	
01-5200	729.80	
01-5800	1,696.00	
01-5833	3,730.40	
01-5904	4.33	
01-9110*		9,729.99-
<b>Totals for Fund 01</b>	<b>9,729.99</b>	<b>9,729.99-</b>
13-4700	1,404.54	
13-9110*		1,404.54-
<b>Totals for Fund 13</b>	<b>1,404.54</b>	<b>1,404.54-</b>
<b>Totals for Register 001041</b>	<b>11,134.53</b>	<b>11,134.53-</b>

\* denotes System Generated entry

Net Change to Cash 9110

11,134.53- Credit

Selection

Sorted by Check Number, Include Address: No, Filtered by (Org = 905, Source = N, Pay To = N, Payment Method = N, Check Number(s) = 40229532, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 = )

905 - Corning Union High School

Generated for DIANA DAVISSON (DDAVISSON005), Apr 6 2022

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Page 1 of 2

1:33PM

ReqPay04a

Check Register

Register 001041 - Fund/Obj Expense Summary

Bank Account COUNTY - COUNTY

2022 FUND-OBJ Expense Summary / Register 001041 (continued)

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Selection

Sorted by Check Number, Include Address:No, Filtered by (Org = 905, Source = N, Pay To = N, Payment Method = N, Check Number(s) = 40229532, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 = )

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ONLINE

Page 2 of 2

Generated for DIANA DAVISSON (DDAVISSON905), Apr 6 2022

1:33PM

**Corning Union High School**  
**Interdistrict Transfers**  
**Districts of Choice**

**Incoming**

Updated: 3/4/22

**2021-2022 School Year**

Last Name	First	Grade	To	Code	Reason / Date
Baeta	Martin	12th	Red Bluff	1	Renewal Established 10/18/21
Baez	Luis	10th	Orland	1	Renewal from 2020-21 school year Established 5/19/20
Brady	Karson	10th	Red Bluff	1	Renewal Established 11/2/21
Brooksner	James	10th	Red Bluff	1	Established 5/17/21
Brown II	Christopher	11th	Red Bluff	1	Established 8/27/21
Brown	Kristin	11th	Red Bluff	1	Denied 8/27/21
Brown	Kristin	11th	Red Bluff	1	Denied 2/21/22
Brown	Madison	9th	Red Bluff	1	Established 8/27/21
Carter	Emma	11th	Orland	1	Established 5/21/21
Carter	Hayden	9th	Orland	1	Established 5/21/21
Carter	Lilly	9th	Orland	1	Established 5/26/21
Castillo	Javier	10th	Red Bluff	1	Established 10/18/21
Castillo	Lilyana	12th	Red Bluff	1	Established 10/18/21
Ceja	Artemio	9th	Red Bluff	1	Established 9/14/21
Diaz	Juan Madriga	11th	Red Bluff	1	Established 3/4/22
Eckenrod	Rylie	11th	Red Bluff	1	Established 9/14/21
Edmiston	Ashleigh	9th	Red Bluff	1	Established 8/2/21
Felton	Ryle	12th	Orland	1	Established 7/27/21
Gardner	Moses	11th	Red Bluff	1	Established 6/10/21
Godinez	Antonio	9th	Red Bluff	1	Established 5/4/21
Gomez	Eveylyn	9th	Red Bluff	1	Established 5/21/21
Gulioito	Zackary	12th	Red Bluff	1	Established 10/11/21
Gullen-Calderon	Jairo	9th	Red Bluff	1	Established 3/31/21
Gullen	Maricela	9th	Red Bluff	1	Established 3/31/21



**Corning Union High School**  
**Interdistrict Transfers**  
**Districts of Choice**

Hayes	Gracelyn	9th	Los Molinos	1	Established 3/17/21
Hernandez	Diego	9th	Red Bluff	1	Established 5/11/21
Hopping	Carson	12th	Los Molinos	1	Established 10/14/21
Hopping	Savannah	11th	Los Molinos	1	Established 10/14/21
Houchins	Anthony	10th	Red Bluff	1	Established 7/13/21
Jones	Pakarai	11th	Red Bluff	1	Denied per CUHSD 3/22/22
Jones	Tristan	11th	Orland	1	Established 9/24/21
Keifer	Kaden	12th	Red Bluff	1	Established 8/2/21
Ky	Tyrah	12th	Chico	1	Established 1/4/22
Linder	Taylor	9th	Red Bluff	1	Established 4/27/21
Mackisntosh	Melissa	12th	Red Bluff	1	Established 8/2/21
Maldonado	Cornelio	12th	Red Bluff	1	Established 11/29/21
Miranda	Judith	11th	Red Bluff	1	Established 9/15/21
Moore	Braedon	9th	Red Bluff	1	Established 9/24/21
Moyer	Keely	11th	Red Bluff	1	Established 9/2/21
Mackintosh	Nicolas	10th	Red Bluff	1	Established 8/2/21
Mendoza	Maria	11th	Red Bluff	1	Renewal Established 10/18/21
Ochs	Cade	10th	Los Molinos	1	Renewal from 2020-21 school year Established 8/14/20
Ochs	Camryn	12th	Los Molinos	1	Renewal from 2020-21 school year Established 8/14/20
Pressley	Kaylee	10th	Los Molinos	1	Established 8/16/21
Raines	Konstance	10th	Red Bluff	1	Established 9/28/21
Reid	Emily	10th	Red Bluff	1	Renewal from 2020-21 school year Established 8/14/20
Reyna	Vanessa	12th	Red Bluff	1	Renewal Established 11/2/21
Rosales	Ricardo	9th	Los Molinos	1	Established 3/2/22
Santos	Vladimir	11th	Red Bluff	1	Established 2/23/21
Servin	Miguel	10th	Orland	1	Established 1/3/22
Talley	David	9th	Red Bluff	1	Approved 7/29/21

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**Corning Union High School  
Interdistrict Transfers  
Districts of Choice**

2021-22 School Year -

**Outgoing**

Updated:4/5/22

Last Name	First	Grade	To	Code	Reason / Date
Adiego	Avery	9th	Red Bluff	1	Established 3/17/21
Ayers	Kamryn	10th	Los Molinos	1	Established 12/7/21
Ayers	Macy	12th	Los Molinos	1	Established 12/7/21
Barajas	Alejandra	10th	Chico Unified	1	Established 7/8/21
Bain	Ivy	10th	Red Bluff	1	Established 9/30/21
Cain	Jonah	10th	Red Bluff	1	Established 10/12/21
Cain	Noah	12th	Red Bluff	1	Established 10/12/21
Dobson	Saleen	12th	Chico Unified	1	Established 1/10/22- Chico Cancelled- no show
Griego	Mia	10th	Los Molinos	1	Established 11/29/21
Haydon	Nicholle	10th	Chico Unified	1	Pending Chico's Approval
Johnson	Kamryn	12th	Orland Unified	1	Established 7/15/21
Kampmann	Tucker	10th	Orland Unified	1	<b>Renewal</b> from 2020-21 school year Established 6/25/20
Madrigal	Jocelyn	9th	Los Molinos	1	Established 4/5/22
Pano	Andrea	12th	Los Molinos	1	Renewal from last year Established 10/11/21
Parker	Kelsie	11th	Red Bluff	1	Established 1/12/22
Pishek	Vanessa	9th-12th	Durham High	1	Established 3/17/21
Prouty	Samantha	12th	Orland Unified	1	Established 7/15/21
Rico	Marisa	11th	Orland Unified	1	<b>Renewal</b> from 2019-20 school year Established 5/16/19
Robbins	Jeremy	10th	Orland Unified	1	Pending Orland's approval
Rosales	Zulema	11th	Los Molinos	1	Renewal Established 10/11/21
Ruiz	Deiliah	12th	Red Bluff	1	Established 9/14/21
Shields-Beal	Colin	12th	Paradise	1	Established 1/20/22
Shields-Beal	Hunter	11th	Paradise	1	Denied 1/19/22

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## Interdistrict Transfers

# Incoming

Updated: 11/1/21

2022-2023 School Year

[illegible]

**Corning Union High School  
Interdistrict Transfers  
Districts of Choice**

2022-23 School Year -

**Outgoing**

Updated: 4/5/22

Last Name	First	Grade	To	Code	Reason / Date
Barry	Akiva	9th	Chico Unified	1	Established 2/4/22
Galvan	Daisy	12th	Red Bluff	1	Established 3/21/22
Galvan	Kasandra	10th	Red Bluff	1	Established 3/21/22
Madrigal	Jocelyn	10th	Los Molinos	1	Established 4/5/22
Perez	Omar	9th	Chico Unified	1	Established 1/20/22
Salazar	Maylyn	9th	Red Bluff	1	Pending RB approval
Shields-Beall	Collin	12th	Paradise Unified	1	Pending Paradise Approval
Shields-Beall	Hunter	11th	Paradise Unified	1	Pending Paradise Approval
Kampmann	Tucker	10th	Orland Unified	1	Renewal from 2020-21 school year Established 6/25/20
Rico	Marisa	11th	Orland Unified	1	Renewal from 2019-20 school year Established 5/16/19
Rosales	Zulema	11th	Los Molinos	1	Renewal Established 10/11/21
Staton	Christa	8th	Chico Unified	1	Pending Chico's Approval
Staton	Rosehannah	9th	Chico Unified	1	Pending Chico's Approval
Toney	Conley	9th	Orland Unified	1	Established 3/11/22

# Corning Union High School District

## Human Resources Report

Board Meeting Date: 4/14/2022

<u>Action</u>	<u>Type</u>	<u>Name</u>	<u>Position</u>	<u>Effective</u>	<u>Background</u>
Change	Range	Hague, Natalie	CUHS IBI	1/24/22	Change from Range 23, Step 3 to Range 23, Step 6 Reclassification Request
Change	Change	Lopez, Esme	SPED Data Tech	4/1/22	Modification of Start time - Additional 15 minutes per day
Change	Range	Lopez, Esme	SPED Data Tech	7/1/22	Modification of work days per calendar year. Working 184 days rather than 182 days.
Retirement	Voluntary	Williams, Marleigh	Math Teacher	6/4/2022	Voluntary Resignation
Change	Position	Smith, Ashley	Para I to Para II	7/1/2021	Per Classified Negotiations
Change	Position	Peterson, Neikalla	CUHS Math Teacher	7/1/22	Class 0, Step 2
<b>Extra Duty/Stipend/Temporary/Coaching Authorizations</b>					
3/21/22	Stipend	Nelson, Mark	ISP Stipend	Annually	1/7 of salary for 4 students



**CORNING UNION HIGH SCHOOL DISTRICT  
PERSONNEL/PAYROLL REQUEST FORM**

Date: 3/23/22

Certificated ☐ Classified ☒

Employee: Natalie Hague SSN(4): 5110 Employee ID# 1040

Position: IB I Para Pos# \_\_\_\_\_ Requested by: Jared Caylor

Reason for Change: Reclassification Request / Denied however salary WAS Adjusted (Determined by process)

**SECTION 1: REQUESTED ACTIONS**

Effective Date:

11/24/22

- |  |   |
|--|---|
| <input type="checkbox"/> Establish New Employee or Position (All Sections) | <input type="checkbox"/> Stipend _____                          |
| <input type="checkbox"/> Transfer/Position Change (Sec. 3)                 | <input type="checkbox"/> Change Hours (Classified) (Sec. 2)     |
| <input type="checkbox"/> Funding Change (Sec. 4)                           | <input type="checkbox"/> Change in Salary Range (Sec. 2)        |
| <input type="checkbox"/> Post an Existing Position (All Sections)          | <input type="checkbox"/> Close (End) Position                   |
| <input type="checkbox"/> Change FTE (Certificated) (Sec. 2)                | <input checked="" type="checkbox"/> Other <u>Change in Step</u> |

**SECTION 2: SCHEDULE/SALARY**

**CLASSIFIED:**

Current Hours (Class.) per day: 7 Requested Hours (Class.) per day: 7

Days/Months Per Year: 182 year Salary Range: Range 23 Step 6 \$24.31 per hour

**CERTIFICATED:**

Current FTE: \_\_\_\_\_ Requested FTE: \_\_\_\_\_ (authorization code from credentials \_\_\_\_\_)

**SECTION 3: SITE**

Current Site/Position: CUHS IB I Para Position #: \_\_\_\_\_

New Site/Position: CUHS IB I Para Position #: \_\_\_\_\_

**SECTION 4: FUNDING**

Fund	Res	Year	Goal	Funct	Object	Sch	Stf	Loc	Description	%

☐ Contingent Upon Grant Funding

**MANAGERS—PLEASE SUBMIT THIS FORM TO THE SUPERINTENDENT THEN THE CBO FOR REVIEW**

#1. Supervisor

Date

3/23/22

#2. Superintendent

Date

3/23/22

#3. Chief Business Official

Date

D.D. 3-24-22



Corning Union High School District  
Department of Personnel - Leadership and Development

REQUEST FOR RECLASSIFICATION

NAME: Natalie Hague

DATE: 1/24/22

HOME PHONE NUMBER / CELL PHONE NUMBER: (530)945-5418

CURRENT POSITION: IBI Paraeducator CURRENT LOCATION: Corning Union High School

CURRENT SUPERVISOR(S): Jillian Damon

1. Is this reclassification for an individual in a position or is this a request for the entire classification?

Obtain a copy of your current job description\* and use the following table to list out the duties that are being performed (Column 1), the job duties that are considered outside of your current job description (Column 2) along with the frequency of time (i.e. hours per day, days per week/month, seasonal) spent on each of these duties (Column 3).

(\* Your current job description can be obtained on the District website or from Personnel.)

*\*Next Page\**

Column 1 EXISTING JOB DESCRIPTION DUTIES, KNOWLEDGE & REPRESENTED SKILLS	Column 2 JOB DUTIES OUTSIDE CURRENT JOB DESCRIPTION	Column 3 FREQUENCY OF DUTIES PERFORMED IN COLUMN 2
1.	1.	1.
2.	2.	2.
3.	3.	3.

Column 1 EXISTING JOB DESCRIPTION DUTIES KNOWLEDGE & REPRESENTED SKILLS	Column 2 JOB DUTIES OUTSIDE CURRENT JOB DESCRIPTION	Column 3 FREQUENCY OF DUTIES PERFORMED IN COLUMN
Implement Behavioral Support Strategies Behavior Intervention Plan	Help support the teacher in creating a behavior plan for the students. I have worked with these students for nearly three years and know their triggers and best calming strategies	Every day
Implement positive behavior support plans AND Model appropriate behavioral interventions	I assist/lead behavioral management techniques and use crisis intervention methods to de-escalate situations.	Every day
Appropriately manage student behavior and guide student toward more acceptable academic and/or social behaviors	I have 3 years of work experience in a most restrictive setting at a Non-Public School	
Behavior management strategies and techniques relating to pupils experiencing behavioral difficulties	I have been trained in ProAct and have experience with the process of how to handle a crisis, as well as how to de-escalate situations. I have been trained in data collection of behaviors, antecedents, motivators, and intervention plans.	Every interaction I have with students.
Concepts of student growth and development and developmental behavior characteristics, particularly pertaining to pupils with special learning needs	I have been trained in using intervention programs and curriculum instruction under the direction of a credentialed teacher. I have led full lessons and a group of CORE instruction in programs such as Edmark, Inside, N2Y, and	Daily

	touch math. I have assisted in progress monitoring assessments and data collection inclusive of hourly behavior tracking, report writing, observation, and data collection of targeted behaviors per BIP and IEP goals, sight words, CBM, etc. With this training, I assist the current teacher.	
Assist in core academic or elective coursework	I run the cooking and art courses of the classroom.	1 or 2 times a week
Routine record storage, retrieval, and management procedures	I monitor academics and behavior daily through a system that was created for the S.O.A.R program.	Every period/every day
Learn to utilize a variety of appropriate instructional materials and procedures in the enhancement of a training and educational environment	Supporting the teacher in developing new program S.O.A.R See training above	Every day
Demonstrate an understanding, patient, and receptive attitude toward students of varied age groups, and varied disabilities	The core of my training has been in a NPS setting with students from K-12th grade, with ability levels from nonverbal to above grade level. I have been trained to accommodate and modify content in a manner that allows all students to learn and progress.	
Work with students having special needs and/or aggressive behaviors (i.e. biting, kicking, hitting, spitting, and other emotional outbursts)	The students I work with exhibit intense, aggressive behaviors. The outbursts are frequent and can lead to harmful environments. The duration can last from 5 minutes to 45 minutes of being in a restraint with a student. After the event/hold, I also process with the	Every day there are aggressive and escalated behaviors.

	students to implement restorative practices and assist in the behavioral modification of the student.	
Positive behavioral interventions and applied behavior analysis	This was an expectation in my previous setting, we worked as a team to determine what was motivating to students and how to implement positive reinforcements within the day. We collected ongoing data throughout each day and took minute-to-minute data before IEP's and when reviewing motivation and targeted behavior frequency.	Every day
Participate in IEP meetings as appropriate	With my experience and skills, I help provide important information to the teacher for the IEP	
Work with students who may behave aggressively or show intensive disruptive behaviors	Working with the students requires my training to complete physical holds. Some restraints last until the student is able to calm down and be safe.	Average 3-4 times a week. Sometimes there are multiple holds in a day.
Collect student data	Using a point system with a rubric to track students' learning, following instructions, social interactions, and accepting corrections (which includes going through the process of self-regulation with the student).	Every period of the day
Establish and maintain cooperative working relationships with children and adults		
Follows accepted principles,		

practices, rules, and regulations in regard to feeding, toileting, lifting, and caring for special education students		
Provide a full range of physical assistance to children unable to function above minimal levels such as assisting children to eat and, move their bodies, changing diapers and cleaning them, providing specialized health care services	Trained in BASICS prompting levels for both instruction, behavior modification, and crisis support levels	
Assist in student assessments as appropriate	See above	
Participate in developing data collection systems, and monitor data collection to ensure the success of the behavior plan		
Support students through transition into new education settings		
Assist in the preparation of instructional materials as directed by the teacher		
Participate in meetings and in-service training programs		

1. Is there an increase in responsibility, decision-making, or independence of action with the new job duties?

Yes   X   No        If yes, please explain.

- a. When the teacher is handling a crisis situation or attending IEP meetings I maintain the classroom management plan and take the lead of the classroom.

2. Is there an increase in the extent of supervising control, authority, and responsibility? (the extent to which you direct work and/or the extent to which you work)

Yes   X   No        If yes, please explain.

- a. By helping implement a new program in the school, I assist in creating curriculum and behavioral plans for the students. I also have the responsibility to drive students home if a normal van driver is out of commission.

3. Do the new duties require additional skills, knowledge, education, certification, and/or licensing?

Yes   X   No        If yes, please explain.

- a. The restraint holds require ProAct Training and must be physically fit. Also, I have the skills to de-escalate most behavior crises and the ability to get students back to baseline.

5. Do new duties require additional operation of equipment or use of equipment?

Yes        No   X   If yes, please explain.

6. How long have you been performing the new duties?

November 1, 2021 was the SOAR Program start date and my hire date.

7. Is your supervisor aware of the new duties being performed?

Yes   X   No        If yes, please explain.

My supervisor is aware of the various additional duties required for the position.

8. Were the new duties assigned to you by your supervisor?

Yes   X   No        If yes, please explain.

As the program develops, my supervisor was made aware of the changes and adaptations necessary and approved.

9. Please describe how the new duties are outside of your current job description.

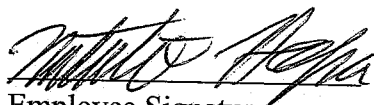
This program requires additional duties needed to follow IEP and behavioral plans while maintaining a safe environment. In a typical classroom, the occurrence of these behaviors would not be every day as it is in the SOAR classroom. This program is adapted from a Non-Public School service, which requires additional duties with more hands-on teaching. The hands-on approach is frequently implemented in the classroom. While creating this program from scratch, I have been helping support the teacher with documentation and further creating materials for the new classroom.

10. Is there any other information that has not been asked that will be helpful for the committee to make its decision?

In comparison to other classrooms, they may experience one or two verbal behaviors that do not involve redirecting a student to a more appropriate area. They rarely experience physical

altercations with students, as I experience it on average 3-4 times a week. I am physically involved, either in proximity control and/or physical restraints that could last up to thirty-five minutes or more. So yes, some of the duties listed above do reflect what I do on a daily basis, but the intensity and frequency do not. With the understanding of this being a new program to the school, my position as an IBI Para has more responsibilities and duties required for maintaining an intense behavioral classroom.

To the best of my knowledge and belief, the above entries are accurate and complete.

  
Employee Signature

1/24/22  
Date

## SUPERVISORY REVIEW

1. Were the duties of this position described correctly and fully? YES X NO \_\_\_\_\_

If answer is no, explain.

These duties fall within the IBI Para Range or Classification.

2. What significant changes have occurred in the position (include additional duties and responsibilities).

None.

3. Additional Comment/Suggestions:

Natalie does bring additional experiences that aid in the IBI Para Classification. I recommend compensating her with additional step(s) for her experience.

4. Supervisor position regarding reclassification

YES \_\_\_\_\_ NO X

Jillian Damon  
Print Name

[Signature]  
Immediate Supervisor's Signature

Associate Principal  
Title

3/2/22  
Date

Current  
Range/Step  
24/3

### Business Office

Committee Approval:

Yes ☐

No ☒

Comments: We feel that the duties performed are representative of what an IBI would do. We would like to honor her experience and value she brings to the program by adjusting what step she is on.

Recommended Classification: IBI

Salary

Range: 24 Step 6 : \$24.31/hr.

Date of Board Action:

4/14/22





# CORNING UNION HIGH SCHOOL DISTRICT

Jared Caylor, Superintendent

Board Members: William Mache, James Bingham, J. Scott Patton, Todd Henderson, and Larry Glover

## Surplus Equipment/Obsolete Equipment and/or Furniture Form

Date 3/31/22

Site CUHS

### Form Completion Instruction (In description block provide the following)

- Textbooks: Title, Publisher, copyright date, quantity and reason for withdrawal.
- Equipment: Name, estimated value, quantity and reason for surplus.

Description	Recommended Disposition
Piano - We got a better one donated and have an extra.	Sell (would be difficult to find buyer)
Brand: Baldwin, Blonder	Donate (a student might want it)
Model: Unknown	Throw away (sad, but might be only choice)
Value: ~ \$1000	


\_\_\_\_ For additional items, check here and attach list.

Supervisor Approval:

  
Signature

3/31/22  
Date

Site Administrator:

  
Signature

3/30/22  
Date

Superintendent Approval

Signature

Date

Board Meeting Date

4/14/22

Approved



Denied



Disposition:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



**SIGN  
HERE**

**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 2022  
Month Year

Date for information to be reported publicly at governing board meeting: 04/14/22

Please check the box that applies:

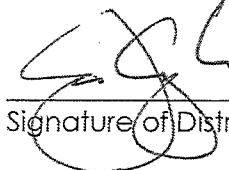
☒ No complaints were filed with any school in the district during the quarter indicated above.

☐ 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	0		
Teacher Vacancy or Misassignment	0		
Facilities Conditions	0		
<b>TOTALS</b>	0	0	0

Jared Caylor

Print Name of District Superintendent



Signature of District Superintendent

04/14/2022

Date

**Corning Union High School  
ASB Pay Schedule**

**Gate Worker - Football**

One Game: \$40  
Two Games: \$50  
Three Games: \$60  
Playoff Game: \$50

*Note: An additional \$10 will be paid to any gate worker that, at the administration's request, stays past halftime of the last game.*

**Gate Worker – Volleyball**

Three Games: \$40  
Playoff Game: \$50

**Concession Worker – Volleyball**

Three Games: \$30  
Playoff Game: \$15

**Gate Worker – Basketball**

Two Games: \$40  
Three Games: \$50  
Four Games: \$60  
Playoff Game: \$60

**Gate Worker – Soccer**

One Game: \$30  
Two Games at Same Time: \$35  
Playoff Game: \$40

**Football Concession Adult Assistant**

One Game: \$50  
Two Games: \$60

**Concession Student Assistant**

Football:	Basketball:
One Game: \$20	Three Games: \$35
Two Games: \$35	
Lead: \$45	

**Gate Worker – Baseball/Softball**

Two Games: \$40  
Playoff Game: \$40

**Gate Worker – Wrestling**

Duel: \$40  
All Day Tournament/Postseason: \$100

**Gate Worker – Track**

Dual Meet: \$40  
Championship/Invitational: \$50

**Team Assistants**

Level 1: \$250  
Level 2: \$500  
Level 3: \$1000

\*The level an assistant is paid will be determined by the head of the program

**Shot Clock Operator/Clock  
Operator/Scorebook/FB Chain Gang**

Per Game: \$15

**School Based Enterprise  
Current California Hourly Rate**

\*\*\* The above rates are paid to workers at ASB events. These rates are not part of any negotiated contract, but are mutually agreed upon by the person working and the administration.

*Updated 03/24/2022 jf (Pending Board Approval)*

## New Books March 2022

### The Red Palace by June Hur.

While investigating a series of grisly murders, eighteen-year-old palace nurse Hyeon navigates royal and political intrigue and becomes entangled with a young police inspector. Murfer Mystery Series. Nurses. Secrecy, murder

### No Filter and Other Lies by Crystal Maldonado

Seventeen-year-old Kat Sanchez uses photos of a friend to create a fake Instagram account, but when one of her posts goes viral and exposes Kat's duplicity, her entire world—both real and pretend—comes crashing down around her. Social Media, Friendships, Overweight people

### The Galveston Hurricane 1910: I Survived Series by Lauren Tarshish

It's 1900, and Charlie feels lucky to live in **Galveston**, Texas. Sure, there are storms sometimes. But nobody worries about hurricanes. Even a famous weather expert says it's impossible for a strong hurricane to strike **Galveston**. Which is why few people worry on the morning of September 8, when a big storm starts to brew. but Charlie watches with growing horror as monster waves rise up from the sea, as the wind starts to scream. by night, much of the city is under twenty feet of water. Will Charlie find a way to survive the storm of the century.

### The Lost Dreamer by Lizz Huerta

"In this fantasy inspired by ancient Mesoamerica, a lineage of seers defiantly resists the shifting patriarchal state that would see them destroyed. Dreams Clairvoyance, supernatural, fantasy.

### A Psalm of Storms and Silence by Roseanne A Brown

As the fate of Sonande hangs on a single, horrifying choice, Princess Karina and Malik must decide between a power that could transform the world, or a love that could transform their lives. Magic, Fantasy, Kings and Princesses

### Wave by Daina Farid

When her best friend's cancer returns in the summer of 1987, none of her usual pursuits—surfing, singing, or reading poetry—can keep thirteen-year-old Ava afloat. Best Friends, Cancer, Hospitals

### Lawless Spaces by Corey Ann Haydu

While a highly publicized sexual assault case threatens to destroy her and her mother, sixteen-year-old Mimi Dovewick tries to understand their tense relationship by reaching out to the women of her maternal line through the journals they all kept. Mothers and Daughter, Abuse

### Mixed Doubles by John Feinstein

Eleven-year-old Andi Carillo quickly becomes the star of her school's new co-ed tennis team, and when her talent attracts sports agents who want her to play professionally, Andi's best friend Jeff Michaels helps her thwart the agents by uncovering their underhanded schemes. Tennis, competition

### Mirror Girls by Kelly McWilliams

Biracial twin sisters—one who presents as black and the other as white—are determined to put the ghosts of the past to rest and to uncover the truth behind their parents' murders in the Jim Crow South. Racially mixed people. Twins, sisters

### Tell it True by Tim Lockett

Biracial twin sisters—one who presents as black and the other as white—are determined to put the ghosts of the past to rest and to uncover the truth behind their parents' murders in the Jim Crow South. Journalism, High school newspapers

As Good As Dead by Holly Jackson

Pippa Fitz-Amobi is haunted by the two murder cases she solved, by the victims, by the attention her crime podcast garnered, and by the survivors, which is bad enough--but then it starts to feel like someone is watching her. Murder Mystery, thrillers

Sunny's Series of Rash Decisions by Navdeep Singh Dhillon

When Mindi Vang steals the notebook that once belonged to his brother, and that he has filled with **rash decisions** on prom night, Sunny Gill, who doesn't look like a Sikh anymore, chases after her and has an unexpected all-night adventure filled with reckless, wonderful, romantic, stupid, life-changing **decisions**. East Indian Americans, Hmong Americans, Friendships

Killers of the Flower Moon by David Grann

This . . . book introduces young readers to the Reign of Terror against the Osage people--one of history's most ruthless and shocking crimes. Student version.

Manu!! By Kelly Fernandez

Graphic Novel: After a prank goes seriously wrong and she loses her powers, **Manu** uses a dangerous spell to restore them and learns that great power comes at a high price--one that she may not be able to pay. Good and Evil, Fantasy, Magic, Catholic Schools

Carlos Gomez Freestyles by Chuck Gonzales

Graphic Novel: Carlos Gomez is a member of the only Mexican American family in town, so he's used to being the odd one out. A lisp, a penchant for girl glamor, and being picked on by the class bully don't help either. But now there's a talent show coming up, and Carlos is performing with the BMX stunt team. What could possibly go wrong? Talent Shows, Outcasts

No One Wins Alone by Mark Messier

One of the most accomplished athletes in the history of professional sports, the author chronicles his extraordinary journey to making NHL history as well as shares insights about success, winning cultures, and how leaders can help teams overcome challenges.



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: APRIL 1, 2022

Enclosed is a form upon which to record your district and/or school representatives to leagues for **next year, 2022-2023**. 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, 2022 directly to your CIF Section Office. Addresses of each section are listed on the back of the form. Please contact us if we can give you further information.**

### 2022-2023 Designation of CIF Representatives to League

Please complete the form below for each school under your jurisdiction and **RETURN TO THE CIF SECTION OFFICE (ADDRESSES ON REVERSE SIDE) no later than June 28, 2022.**

Corning Union High School School District/Governing Board at its \_\_\_\_\_ meeting,  
(Name of school district/governing board) (Date)

appointed the following individual(s) to serve for the 2022-2023 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 <u>John Studer</u>	POSITION <u>Athletic Director</u>
ADDRESS <u>643 Blackburn Ave.</u>	CITY <u>Corning</u> ZIP <u>96021</u>
PHONE <u>530-824-8000</u> FAX <u>530-824-8005</u>	E-MAIL <u>jstuder@corningshs.org</u>

\*\*\*\*\*

NAME OF SCHOOL Corning Union High School

NAME OF REPRESENTATIVE <u>Justine Felton</u>	POSITION <u>Athletic Administrator</u>
ADDRESS <u>643 Blackburn Ave.</u>	CITY <u>Corning</u> ZIP <u>96021</u>
PHONE <u>530-824-8000</u> FAX <u>530-824-8005</u>	E-MAIL <u>ifelton@corningshs.org</u>

\*\*\*\*\*

NAME OF SCHOOL Corning Union High School

NAME OF REPRESENTATIVE <u>Jason Armstrong</u>	POSITION <u>Principal</u>
ADDRESS <u>643 Blackburn Ave.</u>	CITY <u>Corning</u> ZIP <u>96021</u>
PHONE <u>530-824-8000</u> FAX <u>530-824-8005</u>	E-MAIL <u>jarmstrong@corningshs.org</u>

\*\*\*\*\*

NAME OF SCHOOL Corning Union High School

NAME OF REPRESENTATIVE <u>Scott Fairley</u>	POSITION <u>BVL Commissioner</u>
ADDRESS <u>643 Blackburn Ave.</u>	CITY <u>Corning</u> ZIP <u>96021</u>
PHONE <u>530-824-8000</u> FAX <u>530-824-8005</u>	E-MAIL <u>sbfairley@charter.net</u>

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.  
SEE FOLLOWING PAGE FOR CIF SECTION OFFICE CONTACT INFORMATION.**

## **CIF SECTION OFFICES**

### **CIF CENTRAL SECTION**

Ryan Tos, Commissioner  
P.O. Box 427  
Kingsburg, CA 93631  
Phone: (559) 781-7586  
Email: kellyjones@cifcs.org

### **CIF CENTRAL COAST SECTION**

David Grissom, Commissioner  
333 Piercy Road  
San Jose, CA 95138  
Phone: (408) 224-2994  
Email: dgrissom@cifccs.org

### **CIF LOS ANGELES SECTION**

Vicky Lagos, Commissioner  
10660 White Oak Avenue, Suite 216  
Granada Hills, CA 91344  
Phone: (818) 767-0800  
Email: vlagos@cif-la.org

### **CIF NORTH COAST SECTION**

Pat Cruickshank, Commissioner  
5 Crow Canyon Court, Suite 209  
San Ramon, CA 94583  
Phone: (925) 263-2110  
Email: slivingston@cifncs.org

### **CIF NORTHERN SECTION**

Scott Johnson, Commissioner  
2241 St. George Lane, Suite 2  
Chico, CA 95926  
Phone: (530) 343-7285  
Email: sjohnson@cifns.org

### **CIF OAKLAND SECTION**

Franky Navarro, Commissioner  
1000 Broadway, Ste. 150  
Oakland, CA 94607  
Phone: (510) 879-2846

### **CIF SAC-JOQUIN SECTION**

Michael Garrison, Commissioner  
P.O. Box 289  
Lodi, CA 95241  
Phone: (209) 334-5900  
Email: kjohnson@cifsjs.org

### **CIF SAN DIEGO SECTION**

Joe Heinz, Commissioner  
3470 College Avenue  
San Diego, CA 92115  
Phone: (858) 292-8165  
Email: scandia@cifsds.org

### **CIF SAN FRANCISCO SECTION**

Gail Barksdale, Commissioner  
555 Portola Drive, Bungalow 2  
San Francisco, CA 94131  
Phone: (415) 920-5185  
Fax: (415) 920-5189

### **CIF SOUTHERN SECTION**

Rob Wigod, Commissioner  
10932 Pine Street  
Los Alamitos, CA 90720  
Phone: (562) 493-9500  
Email: sharonh@cifss.org



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

**AUDIT REPORT**

**JUNE 30, 2021**



**Chavan & Associates, LLP**

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

**CORNING UNION HIGH SCHOOL DISTRICT  
TEHAMA COUNTY**

**TABLE OF CONTENTS**

---

<b>TITLE</b>	<b>PAGE</b>
<b>FINANCIAL SECTION:</b>	
Independent Auditor's Report .....	1
Management's Discussion and Analysis .....	5
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position .....	15
Statement of Activities .....	16
Fund Financial Statements:	
Balance Sheet - Governmental Funds.....	17
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	18
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds .....	19
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities.....	20
Statement of Fiduciary Net Position - Fiduciary Funds.....	21
Statement of Changes in Fiduciary Net Position - Fiduciary Fund .....	22
Notes to the Basic Financial Statements .....	23
<b>REQUIRED SUPPLEMENTARY INFORMATION:</b>	
Schedule of Revenue, Expenditures and Changes in Fund Balances – Budget and Actual (GAAP) General Fund.....	55
Schedule of Revenue, Expenditures and Changes in Fund Balances – Budget and Actual (GAAP) Foundation Special Revenue Fund .....	56
Schedule of CalPERS Pension Plan Contributions.....	57
Schedule of CalSTRS Pension Plan Contributions.....	58
Schedule of CalPERS Proportionate Share of Net Pension Liability .....	59
Schedule of CalSTRS Proportionate Share of Net Pension Liability .....	60
Schedule of Total OPEB Liability .....	61
<b>SUPPLEMENTARY INFORMATION:</b>	
Combining Statements – Nonmajor Funds:	
Combining Balance Sheet – Nonmajor Governmental Funds .....	63
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds .....	64
State and Federal Award Compliance Section:	
Organization (Unaudited).....	66
Schedule of Instructional Time .....	67
Schedule of Charter Schools (Unaudited).....	68
Schedule of Financial Trends and Analysis (Unaudited).....	69
Schedule of Expenditures of Federal Awards .....	70

**CORNING UNION HIGH SCHOOL DISTRICT  
TEHAMA COUNTY**

**TABLE OF CONTENTS**

---

Reconciliation of the Annual Financial and Budget Report to the Audited Financial Statements .....	71
Notes to State and Federal Award Compliance Sections .....	72

**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 <i>Government Auditing Standards</i> .....	75
Independent Auditor’s Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with Uniform Guidance.....	77
Independent Auditor’s Report on Compliance with Requirements that Could Have A Direct and Material Effect on State Programs.....	79

**FINDINGS AND RECOMMENDATIONS:**

Schedule of Findings and Questioned Costs.....	82
Status of Prior Year Findings and Recommendations .....	84

**FINANCIAL  
SECTION**



## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Corning Union High School District  
Corning, California

### Report on the Financial Statements

We have audited the accompanying 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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

The District's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



## Opinions

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, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Emphasis of a Matter

### *New Accounting Standards*

During the year, the District implemented Governmental Accounting Standards Board Statement No. 84, GASB Statement No. 84, "*Fiduciary Activities*." This statement establishes criteria for identifying fiduciary activities for accounting and financial reporting purposes and describes four fiduciary funds that should be reported, if applicable. As a result, the District restated its General Fund beginning fund balance by \$223,814 to account for student body activities previously reported as agency funds that do not meet the fiduciary activity definition per GASB 84.

## Other Matters

### *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 pension plan contributions, schedule of proportionate share of net pension liabilities, schedule of OPEB contributions, 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 instructional time, schedule of charter schools,





schedule of financial trends and analysis, and reconciliation of the Annual Financial and Budget Report to the audited financial statement, as required by the *2020-21 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 Requirements, 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 expenditures of federal awards, schedule of instructional time, and reconciliation of the Annual Financial and Budget Report to the audited financial statements 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, the combining and individual nonmajor fund financial statements, schedule of expenditures of federal awards, schedule of instructional time, and the reconciliation of the Annual Financial and Budget Report to the audited financial statements 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 statements and, accordingly, we do not express an opinion or provide any assurance on them.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 15, 2022, 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 15, 2022  
Morgan Hill, California

## ***Management's Discussion and Analysis***



**Corning Union High School District**  
Management's Discussion and Analysis  
June 30, 2021

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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, 2021. 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 2021 are as follows:

- Total net position increased by \$3,470,484 (38%) from June 30, 2020 to June 30, 2021, mainly due to an increase in federal and state grants.
- The District recorded deferred outflows of resources of \$3,584,889 and deferred inflows of resources of \$1,404,983 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 \$17,919,519 in government-wide expenses which is 85% of total government-wide revenues. Program specific revenues in the form of operating grants and contributions and charges for services accounted for \$7,673,018 (36%) of the total revenues of \$21,166,189.
- General revenue of \$13,493,171, which includes property taxes, unrestricted federal and state grants and LCFF sources, was 64% of total revenues in 2021, as compared to 78% in 2020.
- The fund balances in all funds increased by \$3,442,493, which is a 38% increase from 2020, mostly due to increases in grant funding.
- Total governmental fund revenues and expenditures totaled \$21,166,189 and \$20,843,981, 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, 2021**

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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 2021?" 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, 2021

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**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 Building Fund and the Foundation Special Revenue 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, 2021**

**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, 2021 compared to June 30, 2020:

<b>Table 1 - Summary of Net Position</b>				
	<u>Governmental Activities</u>			
	<u>2021</u>	<u>2020</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Assets</b>				
Current and Other Assets	\$ 16,529,104	\$ 10,701,609	\$ 5,827,495	54%
Capital Assets	21,330,462	17,492,488	3,837,974	22%
<b>Total Assets</b>	<b>\$ 37,859,566</b>	<b>\$ 28,194,097</b>	<b>\$ 9,665,469</b>	<b>26%</b>
<b>Deferred Outflows</b>	<b>\$ 3,584,889</b>	<b>\$ 4,138,948</b>	<b>\$ (554,059)</b>	<b>-15%</b>
<b>Liabilities</b>				
Current Liabilities	\$ 4,096,347	\$ 1,666,370	\$ 2,429,977	146%
Long-Term Liabilities	26,851,418	23,204,340	3,647,078	16%
<b>Total Liabilities</b>	<b>\$ 30,947,765</b>	<b>\$ 24,870,710</b>	<b>\$ 6,077,055</b>	<b>20%</b>
<b>Deferred Inflows</b>	<b>\$ 1,404,983</b>	<b>\$ 1,841,112</b>	<b>\$ (436,129)</b>	<b>-31%</b>
<b>Net Position</b>				
Net Investment in Capital Assets	\$ 11,331,733	\$ 9,901,705	\$ 1,430,028	14%
Restricted	2,555,179	501,913	2,053,266	409%
Unrestricted	(4,795,205)	(4,782,395)	(12,810)	0%
<b>Total Net Position</b>	<b>\$ 9,091,707</b>	<b>\$ 5,621,223</b>	<b>\$ 3,470,484</b>	<b>38%</b>

Current and other assets increased by 26% mostly due to the issuance of new bonds and additional government grants received during the year. Accordingly, capital assets increased by 22% from capital outlay related to bond spending or expenditures incurred on facility improvement programs. Current liabilities increased by 146% mostly from liabilities being paid in the Building Fund related to facilities improvements.



**Corning Union High School District**  
**Management's Discussion and Analysis**  
June 30, 2021

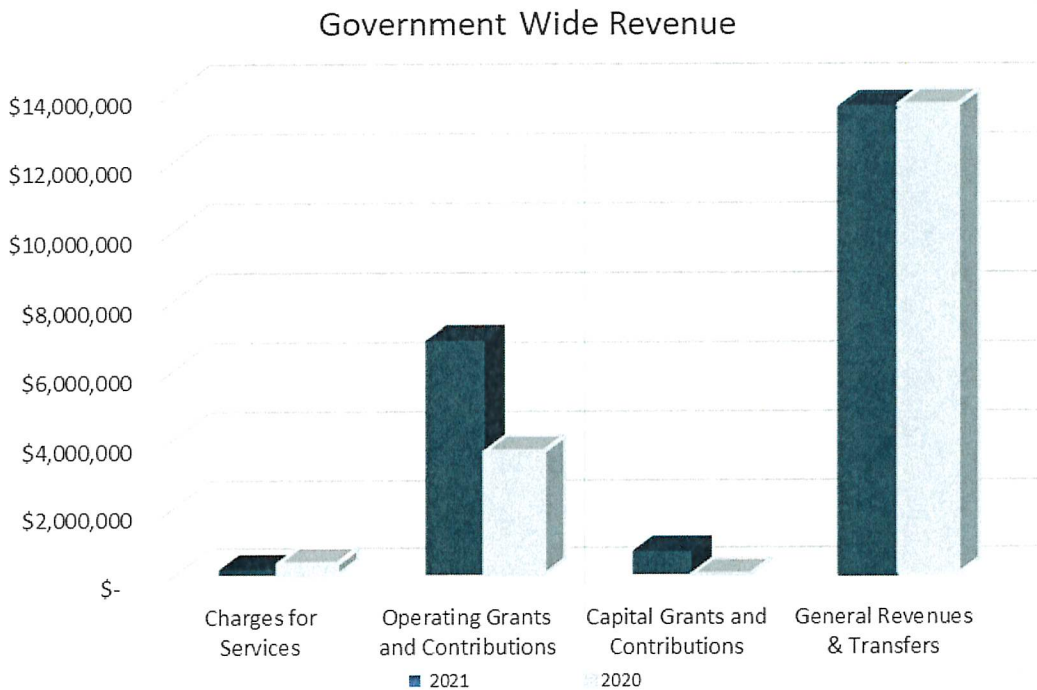
Table 2 compares the components of changes in net position for the fiscal year 2021 versus 2020:

<b>Table 2 - Change in Net Position</b>				
	Governmental Activities			
	2021	2020	\$ Change	% Change
<b>Revenues</b>				
Program Revenues:				
Charges for Services	\$ 168,727	\$ 329,781	\$ (161,054)	-49%
Operating Grants and Contributions	6,827,631	3,607,569	3,220,062	89%
Capital Grants and Contributions	676,660	-	676,660	0%
General Revenues & Transfers	13,493,171	13,577,251	(84,080)	-1%
<b>Total Revenues</b>	<b>21,166,189</b>	<b>17,514,601</b>	<b>3,651,588</b>	<b>21%</b>
<b>Program Expenses</b>				
Instruction	9,300,425	9,284,675	15,750	0%
Instruction-Related Services	1,053,399	1,119,786	(66,387)	-6%
Pupil Services	2,483,246	2,454,658	28,588	1%
General Administration	1,369,060	1,306,209	62,851	5%
Plant Services	2,112,515	1,953,339	159,176	8%
Ancillary services	543,105	503,542	39,563	8%
Community services	49,591	59,889	(10,298)	-17%
Other outgo	172,799	121,472	51,327	42%
Interest on Long-term Debt	835,379	323,285	512,094	158%
<b>Total Expenses</b>	<b>17,919,519</b>	<b>17,126,855</b>	<b>792,664</b>	<b>5%</b>
<b>Change in Net Position</b>	<b>3,246,670</b>	<b>387,746</b>	<b>2,858,924</b>	<b>737%</b>
<b>Beginning Net Position</b>	<b>5,621,223</b>	<b>5,233,477</b>	<b>387,746</b>	<b>7%</b>
Prior Period Adjustments - GASB 84	223,814	-	223,814	100%
<b>Ending Net Position</b>	<b>\$ 9,091,707</b>	<b>\$ 5,621,223</b>	<b>\$ 3,470,484</b>	<b>62%</b>

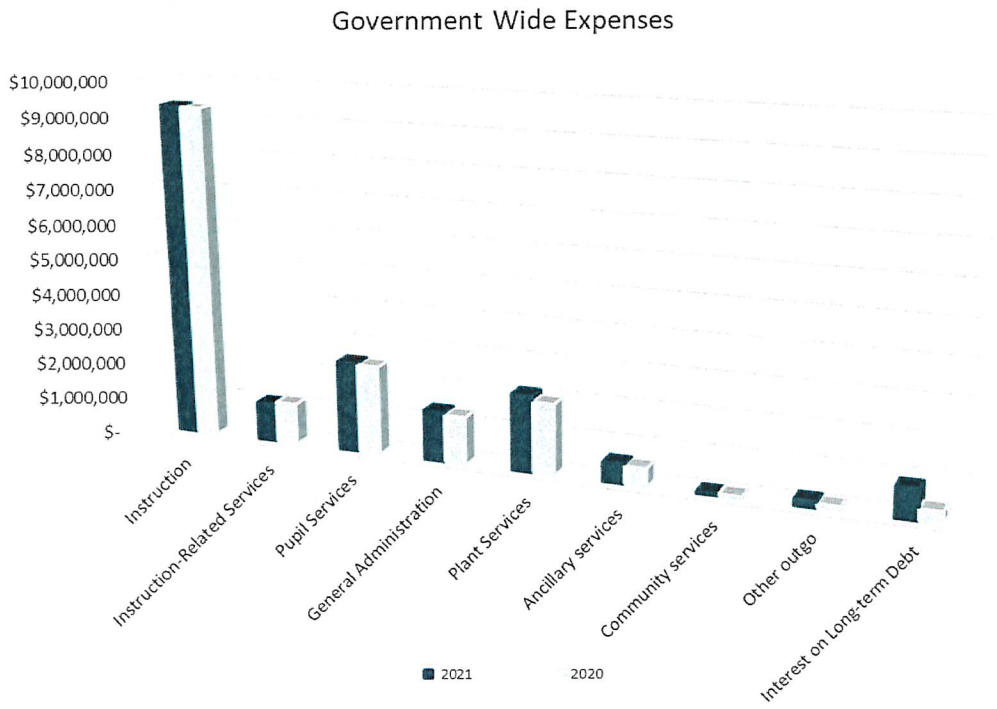
Operating grants and contributions increased by 89% from additional Covid-related funding. Expenses increased by \$792,664 or 5%.

**Corning Union High School District**  
Management's Discussion and Analysis  
June 30, 2021

The following chart compares government-wide revenue by category for 2021 and 2020:



The next chart compares government-wide expenses by category for 2021 and 2020:





**Corning Union High School District**  
**Management's Discussion and Analysis**  
June 30, 2021

**Governmental Activities**

Direct Instruction, Instruction-Related Services, and Pupil Services represent 72% of total expenses in 2021 versus 75% in 2020. 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.

<b>Table 3 - Net Cost of Services</b>					
Function	2021	2020	Increase (Decrease)	Percent	
Instruction	\$ 4,744,331	\$ 7,205,636	\$ (2,461,305)	-34.2%	
Instruction-Related Services	(127,409)	769,784	(897,193)	-116.6%	
Pupil Services	1,388,825	1,379,337	9,488	0.7%	
General Administration	1,191,134	1,192,363	(1,229)	-0.1%	
Plant Services	1,970,511	1,717,437	253,074	14.7%	
Ancillary services	352,683	488,715	(136,032)	-27.8%	
Community services	49,591	59,889	(10,298)	-17.2%	
Other outgo	(158,544)	53,059	(211,603)	-398.8%	
Interest on Long-term Debt	835,379	323,285	512,094	158.4%	
<b>Total Net Cost of Services</b>	<b>\$ 10,246,501</b>	<b>\$ 13,189,505</b>	<b>\$ (2,943,004)</b>	<b>-22.3%</b>	

**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.

<b>Table 4 - Change in Fund Balances</b>					
Funds	2021	2020	Increase (Decrease)	Percent	
General Fund	\$ 6,960,308	\$ 4,357,274	\$ 2,603,034	59.7%	
Foundation Fund	3,906,832	4,031,725	(124,893)	-3.1%	
Building Fund	-	41,826	(41,826)	-100.0%	
Nonmajor Governmental Funds	1,710,311	704,133	1,006,178	142.9%	
<b>Total Fund Balances</b>	<b>\$ 12,577,451</b>	<b>\$ 9,134,958</b>	<b>\$ 3,442,493</b>	<b>37.7%</b>	



**Corning Union High School District**  
**Management's Discussion and Analysis**  
**June 30, 2021**

**Capital Assets**

Table 5 shows June 30, 2021 capital asset balances compared to June 30, 2020:

<b>Table 5 - Summary of Capital Assets Net of Depreciation</b>				
Capital Asset	2021	2020	Increase (Decrease)	Percent
	Net Capital Assets	Net Capital Assets		
Land	\$ 357,500	\$ 357,500	\$ -	0.0%
Work-in-Progress	8,770,923	4,268,290	4,502,633	105.5%
Buildings	7,457,125	7,824,745	(367,620)	-4.7%
Site Improvements	3,580,408	3,780,657	(200,249)	-5.3%
Vehicles and Equipment	1,164,506	1,261,296	(96,790)	-7.7%
<b>Totals</b>	<b>\$ 21,330,462</b>	<b>\$ 17,492,488</b>	<b>\$ 3,837,974</b>	<b>21.9%</b>

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 2021.

<b>Table 6 - Long-term Liabilities</b>				
Type	2021	2020	Increase (Decrease)	Percent
General obligation bonds	\$ 7,840,000	\$ 5,335,000	\$ 2,505,000	47.0%
Bond premiums	596,706	253,073	343,633	135.8%
Capital leases	6,559	18,910	(12,351)	-65.3%
Direct borrowing - note payable	2,152,170	2,278,699	(126,529)	-5.6%
Direct borrowing - line of credit	180,520	217,726	(37,206)	-17.1%
Net pension liabilities	14,195,978	13,342,347	853,631	6.4%
Total OPEB liability	1,820,337	1,711,613	108,724	6.4%
Compensated absences	59,148	46,972	12,176	25.9%
<b>Total</b>	<b>\$ 26,851,418</b>	<b>\$ 23,204,340</b>	<b>\$ 3,647,078</b>	<b>15.7%</b>

See Notes 6, 7, 8, 9, 12 and 13 to the financial statements for additional information.



**Corning Union High School District**  
Management's Discussion and Analysis  
June 30, 2021

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**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 2021. During the budget revision process the District accounts for prior year ending balances by budgeting to use the carryover. Budgeted revenue increased by \$3,122,898 from adopted to final and budgeted expenditures increased by \$3,476,224 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:

- Due to the pandemic and learning loss students are experiencing from it, considerable resources were spent in the area of additional teachers, and support services. The district is concerned about the potential funding cliff that may happen in a couple of years as the one-time COVID relief money from the state and federal government runs out and declining enrollment sets in.
- The district continues to find ways in making progress towards their facility master plan. The district has been approved for additional Modernization funds. It is likely that the state will place a facilities bond on the November 2022 ballot. If so, and it passes, the district would be in line to receive funding.
- The increase in the supplemental/concentration rate for the Local Control Funding Formula allowed the district to increase its staff in addressing the needs of students. The Governor's 2022-2023 budget proposal will increase LCFF further.
- The district's Special Education enrollment continues to increase. In addition to the increase, the district has seen a trend in parents of students with disabilities filing claims for fair hearings. This trend is not unique to the District. Both of these factors have resulted in an increase to Special Education expenditure
- Special education costs continue to increase.
- District enrollment is no longer declining.
- There may be unpredictable increases in fuel and electric costs.
- Continued increases to CalSTRS and CalPERS retirement costs.
- Annual minimum wage increases.

**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:

Christine Fears, Chief Business Official  
Corning Union High School District  
643 Blackburn Avenue  
Corning, CA 96021  
Phone: 530.824.8000

## ***Basic Financial Statements***

**CORNING UNION HIGH SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2021**

	Governmental Activities
<b>Assets</b>	
Current Assets:	
Cash and investments	\$ 12,678,690
Accounts receivable	3,803,018
Other assets	47,396
Total Current Assets	<u>16,529,104</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	9,128,423
Capital assets, net of depreciation	12,202,039
Total Noncurrent Assets	<u>21,330,462</u>
Total Assets	<u><u>\$ 37,859,566</u></u>
 <b>Deferred Outflows of Resources</b>	
Pension adjustments	\$ 3,545,483
OPEB adjustments	39,406
Total Deferred Outflows of Resources	<u><u>\$ 3,584,889</u></u>
 <b>Liabilities</b>	
Current Liabilities:	
Accounts payable	\$ 3,301,390
Accrued salaries and benefits	198,157
Unearned revenue	452,106
Accrued interest	144,694
Total Current Liabilities	<u>4,096,347</u>
Long-term Liabilities:	
Due within one year	299,836
Due beyond one year	26,551,582
Total long-term Liabilities	<u>26,851,418</u>
Total Liabilities	<u><u>\$ 30,947,765</u></u>
 <b>Deferred Inflows of Resources</b>	
Pension adjustments and changes	\$ 1,153,639
OPEB Adjustments	251,344
Total Deferred Inflows of Resources	<u><u>\$ 1,404,983</u></u>
 <b>Net Position</b>	
Net investment in capital assets	\$ 11,331,733
Restricted for:	
Capital projects	682,563
Cafeteria program	152,111
Debt service	520,362
Associated student body activities	251,812
Educational programs	948,331
Total restricted net position	<u>2,555,179</u>
Unrestricted	<u>(4,795,205)</u>
Total Net Position	<u><u>\$ 9,091,707</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, 2021**

		Program Revenues			Net (Expense)
		Charges for	Operating	Capital	Revenue and
	Expenses	Services	Grants and	Grants and	Changes in
			Contributions	Contributions	Net Position
Governmental activities					
Instruction	\$ 9,300,425	\$ 29,636	\$ 3,849,798	\$ 676,660	\$ (4,744,331)
Instruction-related services:					
Supervision of instruction	335,365	-	1,066,997	-	731,632
Instruction library, media and technology	121,327	-	25,451	-	(95,876)
School site administration	596,707	1,522	86,838	-	(508,347)
Pupil services:					
Home-to-school transportation	601,614	-	37,307	-	(564,307)
Food services	671,655	67,789	632,241	-	28,375
All other pupil services	1,209,977	9,879	347,205	-	(852,893)
General administration:					
All other general administration	1,369,060	3,780	174,146	-	(1,191,134)
Plant services	2,112,515	334	141,670	-	(1,970,511)
Ancillary services	543,105	997	189,425	-	(352,683)
Community services	49,591	-	-	-	(49,591)
Transfers to other agencies	172,799	54,790	276,553	-	158,544
Interest on long-term debt	835,379	-	-	-	(835,379)
Total governmental activities	<u>\$17,919,519</u>	<u>\$ 168,727</u>	<u>\$ 6,827,631</u>	<u>\$ 676,660</u>	<u>(10,246,501)</u>
General revenues:					
Taxes and subventions:					
Taxes levied for general purposes					2,901,351
Taxes levied for debt service					446,015
Federal and state aid not restricted to specific purposes					9,599,749
Interest and investment earnings					127,115
Interagency revenues					138,542
Miscellaneous					280,399
Total general revenues					<u>13,493,171</u>
Change in net position					3,246,670
Net position beginning					5,621,223
Prior period adjustment - GASB 84 implementation					<u>223,814</u>
Net position ending					<u>\$ 9,091,707</u>

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

**CORNING UNION HIGH SCHOOL DISTRICT**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2021**

	General Fund	Foundation Special Revenue Fund	Building Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Cash and investments	\$ 6,066,862	\$ 3,919,895	\$ 1,470,388	\$ 1,221,545	\$ 12,678,690
Accounts receivable	3,648,832	-	-	154,186	3,803,018
Due from other funds	36,698	-	6,239	724,835	767,772
Prepaid	-	-	-	47,396	47,396
Total Assets	<u>\$ 9,752,392</u>	<u>\$ 3,919,895</u>	<u>\$ 1,476,627</u>	<u>\$ 2,147,962</u>	<u>\$ 17,296,876</u>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts payable	\$ 1,415,929	\$ 376	1,471,445	\$ 413,640	\$ 3,301,390
Accrued salaries and benefits	198,157	-	-	-	198,157
Due to other funds	725,892	12,687	5,182	24,011	767,772
Unearned revenue	452,106	-	-	-	452,106
Total Liabilities	<u>2,792,084</u>	<u>13,063</u>	<u>1,476,627</u>	<u>437,651</u>	<u>4,719,425</u>
Fund balances:					
Nonspendable:					
Revolving fund	1,000	-	-	500	1,500
Prepaid expenditures	-	-	-	47,396	47,396
Restricted for:					
Educational programs	948,331	-	-	-	948,331
Debt service	-	-	-	520,362	520,362
Cafeteria programs	-	-	-	152,111	152,111
Capital projects	-	-	-	682,563	682,563
Associated student body activities	251,812	-	-	-	251,812
Assigned for:					
Site repairs	-	-	-	272,602	272,602
Adult education	-	-	-	34,777	34,777
Agricultural education	-	3,906,832	-	-	3,906,832
Educational programs	767,410	-	-	-	767,410
Unassigned:					
Unappropriated	4,991,755	-	-	-	4,991,755
Total Fund Balances	<u>6,960,308</u>	<u>3,906,832</u>	<u>-</u>	<u>1,710,311</u>	<u>12,577,451</u>
Total Liabilities and Fund Balances	<u>\$ 9,752,392</u>	<u>\$ 3,919,895</u>	<u>\$ 1,476,627</u>	<u>\$ 2,147,962</u>	<u>\$ 17,296,876</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, 2021**

Total fund balances - governmental funds		\$ 12,577,451
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 \$28,060,331 and the accumulated depreciation is \$12,711,296.		21,330,462
To recognize accrued interest at year end which is not reported in the governmental funds		(144,694)
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.		3,545,483
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.		(1,153,639)
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.		39,406
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.		(251,344)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consists of:		
General obligation bonds	\$ 7,840,000	
Capital leases	6,559	
Note payable	2,152,170	
Long-term line of credit	180,520	
Unamortized bond premiums	596,706	
Net pension liabilities	14,195,978	
Total OPEB liability	1,820,337	
Compensated absences (vacation)	59,148	
		(26,851,418)
Total net position - governmental activities		<u>\$ 9,091,707</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, 2021**

	General Fund	Foundation Special Revenue Fund	Building Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
LCFF sources	\$ 11,859,280	\$ -	\$ -	\$ 400,000	\$ 12,259,280
Federal	3,748,121	-	-	456,492	4,204,613
Other state	1,961,811	13,598	-	898,318	2,873,727
Other local	1,156,843	15,020	32,089	624,617	1,828,569
Total revenues	18,726,055	28,618	32,089	2,379,427	21,166,189
Expenditures:					
Instruction	8,200,766	13,216	-	31,468	8,245,450
Instruction-related services:					
Supervision of instruction	309,964	-	-	-	309,964
Instruction library, media and technology	113,180	-	-	-	113,180
School site administration	481,230	11,438	-	57,961	550,629
Pupil services:					
Home-to-school transportation	470,591	-	-	-	470,591
Food services	107,818	-	-	518,735	626,553
All other pupil services	1,128,727	-	-	-	1,128,727
General administration:					
All other general administration	1,247,314	-	-	25,147	1,272,461
Plant services	1,644,545	96,857	-	62,151	1,803,553
Facility acquisition and construction	1,489,569	-	2,537,100	587,163	4,613,832
Ancillary services	498,872	-	-	-	498,872
Community services	-	32,000	-	-	32,000
Transfers to other agencies	172,799	-	-	-	172,799
Debt service:					
Principal	176,086	-	-	95,000	271,086
Interest and fees	305,374	-	136,815	292,095	734,284
Total expenditures	16,346,835	153,511	2,673,915	1,669,720	20,843,981
Excess (deficiency) of revenues over (under) expenditures	2,379,220	(124,893)	(2,641,826)	709,707	322,208
Other financing sources (uses):					
Proceeds from bond issuance	-	-	2,600,000	-	2,600,000
Premium from bond issuance	-	-	-	296,471	296,471
Total other financing sources (uses)	-	-	2,600,000	296,471	2,896,471
Net change in fund balances	2,379,220	(124,893)	(41,826)	1,006,178	3,218,679
Fund balances beginning	4,357,274	4,031,725	41,826	704,133	9,134,958
Restatement of fund balance - GASB 84 implementation	223,814	-	-	-	223,814
Fund balance beginning as restated	4,581,088	4,031,725	41,826	704,133	9,358,772
Fund balances ending	\$ 6,960,308	\$ 3,906,832	\$ -	\$ 1,710,311	\$ 12,577,451

*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, 2021**

Total net change in fund balances - governmental funds	\$ 3,218,679
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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	4,633,533	
Depreciation expense	(795,559)	3,837,974

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:

Proceeds from bond issuance	(2,600,000)	
Premium from bond issuance	(296,471)	
Payment on line of credit	37,206	
Repayment of note payable	126,529	
Payment on capital leases	12,351	
Repayment of bond principal	95,000	(2,625,385)

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. (998,521)

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: (47,164)

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: (12,176)

In governmental funds, actual contributions to OPEB plans are reported as expenditures in the year incurred. However, in the government-wide statement of activities, only the current year OPEB expense as noted in the plan's valuation reports is reported as an expense, as adjusted for deferred inflows and outflows of resources. (72,806)

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. (53,931)

Changes in net position of governmental activities	\$ 3,246,670
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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, 2021**

	Foundation Private- Purpose Trust Fund
<b>Assets</b>	
Cash on hand and in banks	\$ 51,943
Cash in county treasury	1,812
Investments	<u>298,124</u>
Total Assets	<u>\$ 351,879</u>
<b>Net Position</b>	
Restricted - held in trust for scholarships	<u>\$ 351,879</u>
Total Net Position	<u>\$ 351,879</u>

*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, 2021**

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	Foundation Private-Purpose Trust Fund
Additions	
Investment earnings	\$ 29,673
Deductions	
Financial assistance to students	<u>11,150</u>
Changes in net position	18,523
Net position beginning	<u>333,356</u>
Net position ending	<u><u>\$ 351,879</u></u>

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

**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**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, 2021, 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, 2021**

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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, 2021**

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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, 2021**

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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 *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 *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.

**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.

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

**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

*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.

**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.

**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**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, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020

**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, 2020
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

**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 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.



**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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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 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

**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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\$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.

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.

**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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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, 2021, capital assets net of accumulated depreciation totaling \$21,330,462 was reduced by related debt of \$9,998,729, which excluded premiums attributed to cash reserves for debt service of \$596,706.

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.

**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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*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 March 1, which is also the lien date. Property taxes on the secured roll are due on August 31 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 (March 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.

**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.

**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**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. 84, “Fiduciary Activities.”* Issued in January 2017, this statement establishes criteria for identifying fiduciary activities for accounting and financial reporting purposes and describes four fiduciary funds that should be reported, if applicable. The statement is effective beginning fiscal year 2021. Items previously reported as part of the agency fund classification of the Fiduciary Funds statements were reviewed to evaluate if they met the new custodial funds criteria. The District reclassified \$223,814 related to student body funds previously reported as Agency funds. The student body funds were evaluated to determine if they were custodial funds as identified by GASB 84, but did not meet the definition of custodial funds and were identified as non-fiduciary.

**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. 87, “Leases.”* Issued in June 2017, this statement establishes standards of accounting and financial reporting for leases by lessees and lessors. It provides guidance on accounting treatment of lease assets, lease liability, short-term leases, certain regulated leases, measurement for leases other than short-term leases and contracts that transfer ownership, subleases, lease-leaseback transactions, intra-entity leases, and leases between related parties. The statement will be effective beginning fiscal year 2022.

**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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*GASB Statement No. 91, "Conduit Debt Obligations."* Issued in May 2019, this statement provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The statement will be effective beginning fiscal year 2023.

*GASB Statement No. 92, "Omnibus 2020."* Issued in January 2020, this statement was issued for clarity and consistency by addressing practice issues identified from the implementation and application of certain GASB statements. The statement will be effective beginning fiscal year 2022.

*GASB Statement No. 93, "Replacement of Interbank Offered Rates."* Issued in March 2020, this statement is to address accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR) such as the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021. The statement will be effective beginning fiscal year 2022.

*GASB Statement No. 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangements."* Issued in March 2020, this statement is to improve financial reporting by establishing the definitions of public-private and public-public partnership arrangements (PPPs) and available payment arrangement (APAs) and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions. The statement will be effective beginning fiscal year 2023.

*GASB Statement No. 96, "Subscription-Based Information Technology Arrangements."* Issued in May 2020, the statement provides guidance on the accounting and financial reporting for subscription based information technology arrangements (SBITAs) for governments by (1) defining a SBITA, (2) establishing that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding subscription liability, (3) providing the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA, and (4) requiring note disclosures regarding a SBITA. The statement will be effective beginning fiscal year 2023.

*GASB Statement No. 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32."* Issued in June 2020, the statement will result in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans (e.g., certain Section 457 plans), while mitigating the costs associated with reporting those plans. The statement will be effective beginning fiscal year 2022.

**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**NOTE 2 - CASH AND INVESTMENTS**

**Summary of Deposits**

A summary of deposits as of June 30, 2021, is as follows:

Description	Carrying Amount	Fair Value
<b>Government-Wide Statements:</b>		
Cash on hand and in banks	\$ 320,304	\$ 320,304
Cash in revolving fund	1,500	1,500
Cash with County	8,518,002	8,640,135
Total Cash Deposits	8,839,806	8,961,939
Investments:		
Endowment Trust Fund	3,838,884	3,833,638
Total Investments	3,838,884	3,833,638
Total Cash and Investments	<u>\$ 12,678,690</u>	<u>\$ 12,795,577</u>
<b>Fiduciary Funds:</b>		
Cash on hand and in banks	\$ 51,943	\$ 51,943
Investments	298,124	234,242
Cash with County	1,812	1,838
Total Cash and Investments	<u>\$ 351,879</u>	<u>\$ 288,023</u>

**Cash in banks and revolving funds**

As of June 30, 2021, the bank balances of the District's accounts totaled \$347,762, which was fully insured by FDIC. FDIC covers up to \$250,000 per issuer, per bank.

**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, 2021:

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.

**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**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 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 \$191.2 million and an amortized book value of \$188.5 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.



**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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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, 2021:

Receivables	General Fund	Nonmajor Funds	Total
Unrestricted	\$ 1,288,326	\$ 36,000	\$ 1,324,326
Federal Restricted	1,648,494	112,486	1,760,980
State Restricted	644,565	-	644,565
Local Restricted	67,447	5,700	73,147
Totals	<u>\$ 3,648,832</u>	<u>\$ 154,186</u>	<u>\$ 3,803,018</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, 2021, interfund receivables and payables were as follows:

Fund	Due From	Due To
General Fund	\$ 36,698	\$ 725,892
Building Fund	6,239	5,182
Foundation Fund	-	12,687
Nonmajor Funds	724,835	24,011
Totals	<u>\$ 767,772</u>	<u>\$ 767,772</u>

Interfund transfers consist of operating transfers from funds receiving revenues to funds through which the resources are to be expended. There were no interfund transfers for fiscal year 2020-2021.

**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 5 - CAPITAL ASSETS AND DEPRECIATION**

Capital asset activity for the year ended June 30, 2021, is shown below:

Capital Assets	Balance June 30, 2020	Additions	Adjustments & Deletions	Balance June 30, 2021
Land - not depreciable	\$ 357,500	\$ -	\$ -	\$ 357,500
Construction in progress - not depreciable	4,268,290	4,502,633	-	8,770,923
Buildings	18,414,131	36,348	-	18,450,479
Site improvements	5,454,105	57,429	-	5,511,534
Vehicles and equipment	2,478,629	37,123	-	2,515,752
<b>Total capital assets</b>	<b>30,972,655</b>	<b>4,633,533</b>	<b>-</b>	<b>35,606,188</b>
Less accumulated depreciation for:				
Buildings	10,589,386	403,968	-	10,993,354
Site improvements	1,673,448	257,678	-	1,931,126
Vehicles and equipment	1,217,333	133,913	-	1,351,246
<b>Total accumulated depreciation</b>	<b>13,480,167</b>	<b>795,559</b>	<b>-</b>	<b>14,275,726</b>
<b>Total capital assets - net depreciation</b>	<b>\$ 17,492,488</b>	<b>\$ 3,837,974</b>	<b>\$ -</b>	<b>\$ 21,330,462</b>

Depreciation expense was charged to governmental activities as follows:

Governmental Activity	Depreciation Expense
Instruction	\$ 481,134
Supervision of instruction	3,089
School site administration	6,441
Home-to-school transportation	97,148
All other general administration	5,002
Plant services	179,135
Ancillary Services	8,322
Community Services	15,288
<b>Total depreciation expense</b>	<b>\$ 795,559</b>

**NOTE 6 - SCHEDULE OF CHANGES IN LONG-TERM LIABILITIES**

A schedule of changes in long-term liabilities for the year ended June 30, 2021, is shown below:

Description	Balance July 01, 2020	Additions	Deletions	Balance June 30, 2021	Due Within One Year
General obligation bonds	\$ 5,335,000	\$ 2,600,000	\$ 95,000	\$ 7,840,000	\$ 130,000
Bond premiums	253,073	352,643	9,010	596,706	9,010
Capital leases	18,910	-	12,351	6,559	12,351
Direct borrowing - note payable	2,278,699	-	126,529	2,152,170	148,475
Direct borrowing - line of credit	217,726	-	37,206	180,520	-
Net pension liabilities	13,342,347	4,621,946	3,768,315	14,195,978	-
Total OPEB liability	1,711,613	500,711	391,987	1,820,337	-
Compensated absences	46,972	12,176	-	59,148	-
<b>Total Long-term Liabilities</b>	<b>\$ 23,204,340</b>	<b>\$ 8,087,476</b>	<b>\$ 4,440,398</b>	<b>\$ 26,851,418</b>	<b>\$ 299,836</b>

**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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.

The outstanding General Obligation Bond debt of the District as of June 30, 2021, is as follows:

Description	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds		Bonds	
					Outstanding July 01, 2020	Issued	Redeemed	Outstanding June 30, 2021
2016 Series A	2017	2046	3.0-5.0%	\$ 3,000,000	\$ 2,635,000	\$ -	\$ 5,000	\$ 2,630,000
2016 Series B	2018	2048	4.0-5.3%	2,700,000	2,700,000	-	90,000	2,610,000
2016 Series C	2020	2049	4.0-5.0%	2,600,000	-	2,600,000	-	2,600,000
Subtotal				8,300,000	5,335,000	2,600,000	95,000	7,840,000
Bond Premiums					253,073	352,643	9,010	596,706
Total General Obligation Bonds					<u>\$ 5,588,073</u>	<u>\$ 2,952,643</u>	<u>\$ 104,010</u>	<u>\$ 8,436,706</u>

**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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The annual debt service requirements of the bonds as of June 30, 2021 are as follows:

For the Fiscal Year Ending June 30,	Principal	Interest	Total
2022	\$ 130,000	\$ 340,035	\$ 470,035
2023	145,000	331,200	476,200
2024	125,000	325,925	450,925
2025	20,000	323,200	343,200
2026	30,000	322,425	352,425
2027-2031	345,000	1,586,706	1,931,706
2032-2036	810,000	1,489,082	2,299,082
2037-2041	1,460,000	1,271,262	2,731,262
2042-2046	2,345,000	861,007	3,206,007
2047-2051	2,430,000	212,938	2,642,938
Total Debt Service	<u>\$ 7,840,000</u>	<u>\$ 7,063,780</u>	<u>\$ 14,903,780</u>

**NOTE 8 – CAPITAL LEASES**

The District leases equipment under agreements which provide for title to pass upon expiration of the lease period. The cost of the equipment is included in vehicles and equipment on the statement of net position as depreciated capital assets. As of June 30, 2021, the principal balance outstanding was \$6,559. The amount of interest cost incurred during the year ended June 30, 2021, was \$1,011, all of which was charged to expenses.

**NOTE 9 – 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, 2021, the principal balance outstanding was \$2,152,170. The amount of interest cost incurred during the year ended June 30, 2021, was \$33,471, 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
2022	\$ 148,475	\$ 31,525	\$ 180,000
2023	170,903	29,097	200,000
2024	173,481	26,519	200,000
2025	194,596	23,868	218,464
2026	216,168	20,759	236,927
2027-2031	1,130,747	53,886	1,184,633
2032-2036	117,800	662	118,462
Total	<u>\$ 2,152,170</u>	<u>\$ 186,316</u>	<u>\$ 2,338,486</u>

**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**NOTE 10 - 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 11 - 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, 2021.

**NOTE 12 - 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, 2021, the District reported net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense for CalPERS and CalSTRS as follows:

<b>Pension Plan</b>	<b>Net Pension Liability</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Pension Expense</b>
PERS	\$ 5,474,168	\$ 1,003,273	\$ 135,100	\$ 562,382
STRS	8,721,810	2,542,210	1,018,539	445,097
<b>Total</b>	<b>\$ 14,195,978</b>	<b>\$ 3,545,483</b>	<b>\$ 1,153,639</b>	<b>\$ 1,007,479</b>

**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**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, 2021, are summarized as follows:

	<b>CalPERS</b>	
	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	7.000%	7.000%
Required employer contribution rates	20.700%	20.700%

(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, 2021, the District's contributions were as follows:

	<b>CalPERS</b>
Employer Contributions	\$ 545,606

**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

As of June 30, 2021, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	<b>Proportionate Share of Net Pension Liability/(Asset)</b>
CalPERS	\$ 5,474,168

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, 2020, 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, 2019 rolled forward to June 30, 2020 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, 2020 and 2021, was as follows:

	<b>CalPERS</b>
Proportion - June 30, 2020	0.01789%
Proportion - June 30, 2021	0.01784%
Change - Increase/(Decrease)	-0.00005%

For the year ended June 30, 2021, the District recognized pension expense of \$1,110,588 for the Plan.

At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>CalPERS</b>	
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Changes of Assumptions	\$ 20,074	\$ -
Differences between Expected and Actual Experience	271,502	-
Differences between Projected and Actual Investment Earnings	113,955	-
Differences between Employer's Contributions and Proportionate Share of Contributions	-	125,501
Change in Employer's Proportion	52,137	9,599
Pension Contributions Made Subsequent to Measurement Date	545,606	-
<b>Total</b>	<b>\$ 1,003,274</b>	<b>\$ 135,100</b>

The District reported \$545,606 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, 2021**

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June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<b>Fiscal Year Ending June 30:</b>	<b>Deferred Outflows/ (Inflows) of Resources CalPERS</b>
2022	\$ 128,558
2023	93,175
2024	50,711
2025	50,124
2026	-
Thereafter	-
<b>Total</b>	<b>\$ 322,568</b>

**Actuarial Assumptions** - The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Projected Salary Increase	(1)
Investment Rate of Return	7.15% (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 7.15%. 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 7.15% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The stress test results are presented in a detailed report, GASB Statements 67 and 68 Crossover Testing Report for Measurement Date June 30, 2020 based on June 30, 2019 Valuations, that can be obtained from the CalPERS website.

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 7.00% investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have



**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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been 7.15%. Using this lower discount rate has resulted in a slightly higher total pension liability and net pension liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

In the December 2016 and April 2017 meetings, the Board voted to lower the funding discount rates used for the PERF. In making its decision, the Board reviewed recommendations from CalPERS team members, external pension and investment consultants, and input from employer and employee stakeholder groups. A lowered funding discount rate for the PERF will be phased in over a three-year period beginning July 1, 2018 for public agencies and school districts.

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	Real Return Years 1 - 10 (b)	Real Return Years 11+ (c)
	Asset Allocation		
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Sensitive	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Estate	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
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.
- (b) An expected inflation of 2.00% used for this period.
- (c) An expected inflation of 2.92% used for this period.

**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**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	6.15%
Net Pension Liability	\$ 7,870,114
Current	7.15%
Net Pension Liability	\$ 5,474,168
1% Increase	8.15%
Net Pension Liability	\$ 3,485,652

**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, 2021, 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	16.150%	16.150%
Required State contribution rates	10.328%	10.328%

**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**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, 2021 the District's contributions were as follows:

	<u>CalSTRS</u>
Employer Contributions	\$ 843,799
State Contributions	513,282
Total	<u>\$ 1,357,081</u>

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

As of June 30, 2021, 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	\$ 8,721,810
State	4,496,093
<b>Total</b>	<b><u>\$ 13,217,903</u></b>

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, 2020, 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, 2019 rolled forward to June 30, 2020 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 10.47 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, 2020 and 2021, was as follows:

	<u>CalSTRS</u>
Proportion - June 30, 2020	0.00900%
Proportion - June 30, 2021	0.00900%
Change - Increase/(Decrease)	<u>0.00000%</u>

**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

For the year ended June 30, 2021, the District recognized pension expense of \$1,806,956 for the Plan, of which, a total of \$513,282 came from state contributions.

At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>CalSTRS</b>	
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Changes of Assumptions	\$ 850,500	\$ -
Differences between Expected and Actual Experience	15,390	245,970
Differences between Projected and Actual Investment Earnings	207,180	-
Differences between Employer's Contributions and Proportionate Share of Contributions	38,069	233,786
Change in Employer's Proportion	587,271	538,782
Pension Contributions Made Subsequent to Measurement Date	843,799	-
<b>Total</b>	<b>\$ 2,542,209</b>	<b>\$ 1,018,538</b>

The District reported \$843,799 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, 2022.

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

<b>Fiscal Year</b>	<b>Deferred Outflows/ (Inflows) of Resources</b>
<b>Ending June 30:</b>	<b>CalSTRS</b>
2022	\$ (53,028)
2023	160,722
2024	354,511
2025	177,132
2026	50,837
Thereafter	(10,302)
<b>Total</b>	<b>\$ 679,872</b>

**CORNING UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**Actuarial Assumptions** - The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.10%
Inflation	2.75%
Wage Growth	3.50%
Postretirement Benefit Increases	(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-2016 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.

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	100.00%	

- (a) Real return is net of assumed 2.75% inflation.  
(b) 20-year geometric average.

**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**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	\$ 13,177,440
Current	7.10%
Net Pension Liability	\$ 8,721,810
1% Increase	8.10%
Net Pension Liability	\$ 5,043,060

**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 13 - 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 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, 2020 (the valuation date), the benefit terms covered the following employees:

Active employees	105
Inactive employees	11
<b>Total employees</b>	<u><u>116</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 \$156,687. Total benefit payments included in the measurement period were \$156,687. The actuarially determined contribution for the measurement period was \$102,246. The District's contributions were 1.26% of covered employee payroll during the measurement period June 30, 2021 (reporting period June 30, 2021). 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, 2021.

**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

<b>Valuation Date:</b>	June 30, 2020
<b>Measurement Date:</b>	June 30, 2021
<b>Actuarial Cost Method:</b>	Entry-Age, Level % of Pay
<b>Amortization Period:</b>	15.2 years
<b>Actuarial Assumptions:</b>	
<b>Discount Rate</b>	2.16%
<b>Inflation</b>	2.75%
<b>Salary Increases</b>	2.750%
<b>Healthcare Trend Rate</b>	4.00%
<b>Mortality</b>	Certificated-2020 CalSTRS Mortality Classified and Miscellaneous-2017 CalPERS Mortality for Miscellaneous and School Employees
<b>Retirement</b>	
Certified	Hired 2012 and before, 2020 CalSTRS 2.0%@60 Hired 2013 and after, 2020 CalSTRS 2.0%@62
Classified	Hired 2012 and before, 2020 CalPERS 2.0%@55 Hired 2013 and after, 2020 CalPERS 2.0%@62

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

**Changes in the Total OPEB Liability** - The following summarizes the changes in the total OPEB liability during the year ended June 30, 2021:

<b>Fiscal Year Ended June 30, 2021 (Measurement Date June 30, 2021)</b>	<b>Total OPEB Liability</b>	<b>Plan Fiduciary Net Position</b>	<b>Net OPEB Liability (Asset)</b>
<b>Balance at June 30, 2020</b>	\$ 1,711,613	\$ -	\$ 1,711,613
Service cost	167,165	-	167,165
Interest in Total OPEB Liability	38,370	-	38,370
Balance of changes in assumptions	5,435	-	5,435
Benefit payments	(102,246)	-	(102,246)
<b>Net changes</b>	<b>108,724</b>	<b>-</b>	<b>108,724</b>
<b>Balance at June 30, 2021</b>	<b>\$ 1,820,337</b>	<b>\$ -</b>	<b>\$ 1,820,337</b>

Covered Employee Payroll	\$ 8,084,927
Total OPEB Liability as a % of Covered Employee Payroll	22.52%
Plan Fid. Net Position as a % of Total OPEB Liability	0.00%
Service Cost as a % of Covered Employee Payroll	2.07%
Net OPEB Liability as a % of Covered Employee Payroll	22.52%

**CORNING UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference between actual and expected experience	\$ -	\$ 251,344
Change in assumptions	39,406	-
<b>Totals</b>	<b>\$ 39,406</b>	<b>\$ 251,344</b>

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,	
2022	\$ (30,483)
2023	(30,483)
2024	(28,900)
2025	(25,121)
2026	(31,079)
Thereafter	(65,872)
<b>Total</b>	<b>\$ (211,938)</b>

**OPEB Expense** - The following summarizes the OPEB expense by source during the year ended June 30, 2021, for measurement date of June 30, 2021:

Service cost	\$ 167,165
Interest in TOL	38,370
Difference between actual and expected experience	(34,909)
Change in assumptions	4,426
<b>OPEB Expense</b>	<b>\$ 175,052</b>

The following summarizes changes in the total OPEB liability as reconciled to OPEB expense during the year ended June 30, 2021, for the measurement date of June 30, 2021:

Total OPEB liability ending	\$ 1,820,337
Total OPEB liability beginning	(1,711,613)
Change in total OPEB liability	108,724
Changes in deferred outflows	6,907
Changes in deferred inflows	(42,825)
Employer contributions and implicit subsidy	102,246
<b>OPEB Expense</b>	<b>\$ 175,052</b>



**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**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:

		<b>Municipal Bond Rate</b>		
		<b>(1% Decrease )</b>	<b>2.16%</b>	<b>(1% Increase )</b>
Total OPEB Liability	\$	1,941,890	\$ 1,820,337	\$ 1,702,823

**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:

		<b>Trend Rate</b>		
		<b>(1% Decrease )</b>	<b>4.00%</b>	<b>(1% Increase )</b>
Total OPEB Liability	\$	1,598,745	\$ 1,820,337	\$ 2,084,866

**NOTE 14 – COVID-19 PANDEMIC IMPACT**

In December 2019, a novel strain of coronavirus surfaced (COVID-19) and spread around the world, with resulting business and social disruption. The operations and business results of the District could be materially and adversely affected in the future, including a reduction in the level of funding and potential impacts from the timing of cash flows. In addition, significant estimates may be materially and adversely impacted by national, state and local events designed to contain the coronavirus. Debt ratings for outstanding issuances may further be impacted. For the 2021-2022 school year, the District is offering instruction in formats consistent with local health guidelines. Throughout the pandemic the District has put into practice a number of safety measures to protect students and employees and will continue to revise them as needed. At the date of the issuance of these financial statements, the future impact of the CV19 Crisis cannot be reasonably estimated.

**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, 2021**

	Budgeted Amounts			Variance with
	Original	Final	Actual (GAAP Basis)	Final Budget Positive - (Negative)
Revenues:				
LCFF sources	\$ 11,352,861	\$ 11,850,684	\$ 11,859,280	\$ 8,596
Federal	1,284,192	3,041,095	3,748,121	707,026
Other state	923,326	1,368,369	1,961,811	593,442
Other local	940,460	1,363,589	1,156,843	(206,746)
Total revenues	14,500,839	17,623,737	18,726,055	1,102,318
Expenditures:				
Certificated salaries	5,430,258	5,666,475	5,620,407	46,068
Classified salaries	2,530,218	2,549,768	2,466,929	82,839
Employee benefits	3,878,776	3,862,410	3,862,410	-
Books and supplies	537,709	1,257,355	758,475	498,880
Services and other operating expenditures	1,172,516	1,835,196	1,478,730	356,466
Capital outlay	20,000	1,773,398	1,528,135	245,263
Other outgo	551,011	652,110	631,749	20,361
Total expenditures	14,120,488	17,596,712	16,346,835	1,249,877
Excess (deficiency) of revenues over (under) expenditures	380,351	27,025	2,379,220	2,352,195
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	380,351	27,025	2,379,220	2,352,195
Fund balances beginning	4,357,274	4,357,274	4,357,274	-
Restatement to fund balance	-	-	223,814	(223,814)
Fund balance beginning as restated	4,357,274	4,357,274	4,581,088	(223,814)
Fund balances ending	\$ 4,737,625	\$ 4,384,299	\$ 6,960,308	\$ 2,128,381

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, 2021**

	Budgeted Amounts			Variance with Final Budget Positive - (Negative)
	Original	Final	Actual (GAAP Basis)	
Revenues:				
Other state	\$ 5,380	\$ 35,687	\$ 13,598	\$ (22,089)
Other local	170,000	160,000	15,020	(144,980)
Total revenues	175,380	195,687	28,618	(167,069)
Expenditures:				
Certificated salaries	6,800	5,000	5,000	-
Classified salaries	51,765	51,294	51,294	-
Employee benefits	28,902	27,829	27,829	-
Books and supplies	15,655	6,943	6,943	-
Services and other operating expenditures	31,237	62,445	62,445	-
Total expenditures	134,359	153,511	153,511	-
Excess (deficiency) of revenues over (under) expenditures	41,021	42,176	(124,893)	(167,069)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	41,021	42,176	(124,893)	(167,069)
Fund balances beginning	4,031,725	4,031,725	4,031,725	-
Fund balances ending	<u>\$ 4,072,746</u>	<u>\$ 4,073,901</u>	<u>\$ 3,906,832</u>	<u>\$ (167,069)</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. 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, 2021**

<b>CalPERS</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Contractually Required Contributions	\$ 241,786	\$ 244,153	\$ 305,470	\$ 361,758	\$ 449,092	\$ 509,312	\$ 545,606
Contributions in Relation to Contractually Required Contributions	241,786	244,153	305,470	361,758	449,092	509,312	545,606
<b>Contribution Deficiency (Excess)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Covered Payroll</b>	<b>\$ 2,054,082</b>	<b>\$ 2,060,885</b>	<b>\$ 2,199,525</b>	<b>\$ 2,329,264</b>	<b>\$ 2,486,391</b>	<b>\$ 2,582,587</b>	<b>\$ 2,635,778</b>
<b>Contributions as a % of Covered Payroll</b>	<b>11.77%</b>	<b>11.85%</b>	<b>13.89%</b>	<b>15.53%</b>	<b>18.06%</b>	<b>19.72%</b>	<b>20.70%</b>

**Notes to Schedule:**

Valuation Date: June 30, 2019

Assumptions Used: Entry Age Method used for Actuarial Cost Method  
Level Percentage of Payroll and Direct Rate Smoothing  
4.1 Years Remaining Amortization Period  
Inflation Assumed at 2.5%  
Investment Rate of Returns set at 7.15%  
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 seven years are shown.

The CalPERS discount rate was increased from 7.5% to 7.65% in fiscal year 2016 and then decreased from 7.65% to 7.15% in fiscal year 2018.

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

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

The CalPERS mortality assumptions was adjusted in fiscal year 2019.

**CORNING UNION HIGH SCHOOL DISTRICT  
SCHEDULE OF CALPERS PROPORTIONATE SHARE  
OF NET PENSION LIABILITY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<b>CalPERS</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
District's Proportion of Net Pension Liability	0.01770%	0.01850%	0.01720%	0.01726%	0.01755%	0.01789%	0.01784%
District's 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
Covered Payroll	\$ 1,857,752	\$ 2,054,082	\$ 2,060,885	\$ 2,199,525	\$ 2,329,264	\$ 2,486,391	\$ 2,582,587
<b>Proportionate Share of NPL as a % of Covered Payroll</b>	<b>108.16%</b>	<b>132.76%</b>	<b>164.83%</b>	<b>187.33%</b>	<b>200.90%</b>	<b>209.70%</b>	<b>211.96%</b>
<b>Plan's Fiduciary Net Position as a % of the TPL</b>	<b>83.38%</b>	<b>79.43%</b>	<b>73.90%</b>	<b>71.87%</b>	<b>70.85%</b>	<b>70.05%</b>	<b>70.00%</b>

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

The CalPERS discount rate was increased from 7.5% to 7.65% in the District's fiscal year 2016 and then decreased from 7.65% to 7.15% in the District's fiscal year 2018.

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

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, 2021**

<b>CalSTRS</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Contractually Required Contributions	\$ 385,295	\$ 465,557	\$ 571,116	\$ 650,464	\$ 762,122	\$ 867,747	\$ 843,799
Contributions in Relation to Contractually Required Contributions	385,295	465,557	571,116	650,464	762,122	867,747	843,799
<b>Contribution Deficiency (Excess)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Covered Payroll</b>	<b>\$ 4,338,908</b>	<b>\$ 4,338,835</b>	<b>\$ 4,539,873</b>	<b>\$ 4,507,720</b>	<b>\$ 4,681,339</b>	<b>\$ 5,074,544</b>	<b>\$ 5,224,762</b>
<b>Contributions as a % of Covered Payroll</b>	<b>8.88%</b>	<b>10.73%</b>	<b>12.58%</b>	<b>14.43%</b>	<b>16.28%</b>	<b>17.10%</b>	<b>16.15%</b>

**Notes to Schedule:**

Valuation Date: June 30, 2019  
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 seven 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, 2021**

<b>CalSTRS</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
District's Proportion of Net Pension Liability	0.00900%	0.01000%	0.00900%	0.00800%	0.00800%	0.00900%	0.00900%
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
State's Proportionate Share of Net Pension Liability Associated with the District Total	3,175,794 <u>\$ 8,435,124</u>	3,560,699 <u>\$ 10,293,099</u>	4,143,954 <u>\$ 11,423,244</u>	4,376,819 <u>\$ 11,775,219</u>	4,209,708 <u>\$ 11,562,268</u>	4,434,633 <u>\$ 12,563,073</u>	4,496,093 <u>\$ 13,217,903</u>
Covered Payroll	\$ 4,093,842	\$ 4,338,908	\$ 4,338,835	\$ 4,539,873	\$ 4,507,720	\$ 4,681,339	\$ 5,074,544
District's Proportionate Share of NPL as a % of Covered Payroll	128.47%	155.16%	167.77%	162.96%	163.11%	173.63%	171.87%
Plan's Fiduciary Net Position as a % of the TPL	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%

Fiscal year 2015 was the first year of implementation, therefore only seven 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, 2021**

<b>Fiscal Year Ended</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Total OPEB liability</b>				
Service cost	\$ 152,452	\$ 147,152	\$ 151,567	\$ 167,165
Interest	52,070	61,734	60,362	38,370
Differences between expected and actual experience	-	-	(321,162)	-
Changes of assumptions	(53,829)	57,030	31,944	5,435
Benefit payments	(86,343)	(88,646)	(127,646)	(102,246)
Implicit subsidy fulfilled	(23,057)	(22,867)	-	-
Other	-	-	3,000	-
Net change in Total OPEB Liability	41,293	154,403	(201,935)	108,724
Total OPEB Liability - beginning	1,717,852	1,759,145	1,913,548	1,711,613
Total OPEB Liability - ending	<u>\$ 1,759,145</u>	<u>\$ 1,913,548</u>	<u>\$ 1,711,613</u>	<u>\$ 1,820,337</u>
 <b>Plan fiduciary net position</b>				
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>
 Net OPEB liability (asset)	\$ 1,759,145	1,913,548	1,711,613	1,820,337
 Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%
 Covered Employee Payroll	\$ 6,504,047	\$ 7,211,365	\$ 7,211,365	\$ 7,409,678
Net OPEB liability as a percentage of covered employee payroll	27.05%	26.54%	23.73%	24.57%
Total OPEB liability as a a percentage of covered employee payroll	27.05%	26.54%	23.73%	24.57%

*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 decreased from 2.20% to 2.16%, from June 30, 2020 to June 30, 2021.

**SUPPLEMENTARY  
INFORMATION**

**CORNING UNION HIGH SCHOOL DISTRICT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2021**

	Special Revenue Funds			Capital Projects Funds		Debt Service Funds	
	Adult Education Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund	Total Nonmajor Funds
<b>Assets</b>							
Cash and investments	\$ 3,322	\$ 25,712	\$ 346,030	\$ 326,119	\$ -	\$ 520,362	\$ 1,221,545
Accounts receivable	36,000	112,486	-	5,700	-	-	154,186
Due from other funds	-	37,090	-	11,085	676,660	-	724,835
Prepaid	-	47,396	-	-	-	-	47,396
Total Assets	<u>\$ 39,322</u>	<u>\$ 222,684</u>	<u>\$ 346,030</u>	<u>\$ 342,904</u>	<u>\$ 676,660</u>	<u>\$ 520,362</u>	<u>\$ 2,147,962</u>
<b>Liabilities and Fund Balances</b>							
<b>Liabilities:</b>							
Accounts payable	\$ 2,698	\$ 513	\$ 73,428	\$ 337,001	\$ -	\$ -	\$ 413,640
Due to other funds	1,847	22,164	-	-	-	-	24,011
Total Liabilities	<u>4,545</u>	<u>22,677</u>	<u>73,428</u>	<u>337,001</u>	<u>-</u>	<u>-</u>	<u>437,651</u>
<b>Fund balances:</b>							
Nonspendable revolving funds	-	500	-	-	-	-	500
Nonspendable prepaid expenditures	-	47,396	-	-	-	-	47,396
Restricted debt service	-	-	-	-	-	520,362	520,362
Restricted for cafeteria programs	-	152,111	-	-	-	-	152,111
Restricted for capital projects	-	-	-	5,903	676,660	-	682,563
Assigned for site repairs	-	-	272,602	-	-	-	272,602
Assigned for adult education	34,777	-	-	-	-	-	34,777
Total Fund Balances	<u>34,777</u>	<u>200,007</u>	<u>272,602</u>	<u>5,903</u>	<u>676,660</u>	<u>520,362</u>	<u>1,710,311</u>
Total Liabilities and Fund Balances	<u>\$ 39,322</u>	<u>\$ 222,684</u>	<u>\$ 346,030</u>	<u>\$ 342,904</u>	<u>\$ 676,660</u>	<u>\$ 520,362</u>	<u>\$ 2,147,962</u>

**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, 2021**

	Special Revenue Funds			Capital Projects Funds		Debt Service Funds	
	Adult Education Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund	Total Nonmajor Funds
Revenues:							
LCFF Sources	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000
Federal	-	456,492	-	-	-	-	456,492
Other state	122,476	93,527	-	-	676,660	5,655	898,318
Other local	347	71,533	350	107,185	-	445,202	624,617
Total revenues	122,823	621,552	400,350	107,185	676,660	450,857	2,379,427
Expenditures:							
Instruction	31,468	-	-	-	-	-	31,468
Instruction-related services:							
School site administration	57,961	-	-	-	-	-	57,961
Pupil services:							
Food services	-	518,735	-	-	-	-	518,735
General administration:							
All other general administration	347	22,164	-	2,636	-	-	25,147
Plant services	-	3,050	59,101	-	-	-	62,151
Facility acquisition and construction	-	-	149,024	438,139	-	-	587,163
Debt service:							
Principal	-	-	-	-	-	95,000	95,000
Interest	-	-	-	-	-	292,095	292,095
Total expenditures	89,776	543,949	208,125	440,775	-	387,095	1,669,720
Excess (deficiency) of revenues over (under) expenditures	33,047	77,603	192,225	(333,590)	676,660	63,762	709,707
Other financing sources (uses):							
Premium from bond issuance	-	-	-	-	-	296,471	296,471
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	296,471	296,471
Net change in fund balances	33,047	77,603	192,225	(333,590)	676,660	360,233	1,006,178
Fund balances beginning	1,730	122,404	80,377	339,493	-	160,129	704,133
Fund balances ending	\$ 34,777	\$ 200,007	\$ 272,602	\$ 5,903	\$ 676,660	\$ 520,362	\$ 1,710,311

**STATE AND FEDERAL  
AWARD COMPLIANCE  
SECTION**

**CORNING UNION HIGH SCHOOL DISTRICT  
ORGANIZATION (UNAUDITED)  
FOR THE YEAR ENDED JUNE 30, 2021**

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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, and one adult education program.

**Governing Board**

Name	Office	Term Expires
William Mache	President	2022
James Bingham	Clerk	2022
Todd Henderson	Member	2024
Larry Glover	Member	2024
James Scott Patton	Member	2022

**Administration**

Jared Caylor  
Superintendent

Diana Davisson  
Chief Business Official

**CORNING UNION HIGH SCHOOL DISTRICT  
SCHEDULE OF INSTRUCTIONAL TIME  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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Grade Level	Minutes Requirements	2021 Actual Minutes	Actual Number of Days Traditional Calendar	Number of Days Multitrack Calendar	Status
Grade 9	N/A	N/A	180	0	In compliance <sup>(1)</sup>
Grade 10	N/A	N/A	180	0	In compliance <sup>(1)</sup>
Grade 11	N/A	N/A	180	0	In compliance <sup>(1)</sup>
Grade 12	N/A	N/A	180	0	In compliance <sup>(1)</sup>

(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. However, for fiscal year 2021, districts are only required to offer a minimum number of days based on Education Code Section 46200, chapter 2, part 26. This schedule reports the District's compliance with this Ed. Code Section.

**CORNING UNION HIGH SCHOOL DISTRICT  
SCHEDULE OF CHARTER SCHOOLS (UNAUDITED)  
FOR THE YEAR ENDED JUNE 30, 2021**

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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, 2021**

	(Budget <sup>1</sup> )			
	2022	2021	2020	2019
<u>General Fund</u>				
Revenues and other financial sources	\$ 17,651,901	\$ 18,726,055	\$ 15,870,056	\$ 14,759,995
Expenditures	16,478,981	16,346,835	15,508,841	13,140,121
Other uses and transfers out	-	-	-	17,039
Total outgo	16,478,981	16,346,835	15,508,841	13,157,160
Change in fund balance	\$ 1,172,920	\$ 2,379,220	\$ 361,215	\$ 1,602,835
Beginning fund balance adjustment	\$ -	\$ 223,814	\$ -	\$ 73,287
Ending fund balance	\$ 8,133,228	\$ 6,960,308	\$ 4,357,274	\$ 3,996,059
Available reserves <sup>(2)</sup>	\$ 3,276,602	\$ 4,991,755	\$ 1,927,528	\$ 1,613,361
Designated for economic uncertainty	\$ 1,977,477	\$ -	\$ 1,861,061	\$ 1,613,361
Unassigned fund balance	\$ 1,299,125	\$ 4,991,755	\$ 66,467	\$ -
Available reserves as a percentage of total outgo	19.9%	30.5%	12.4%	12.3%
Total long-term debt	\$ 26,551,582	\$ 26,851,418	\$ 19,624,955	\$ 22,595,839
Average daily attendance at P-2	1003	1,020	919	961

Average daily attendance has increased by 59 over the past three years. The district anticipates a decrease of 17 ADA.

The general fund balance has increased by \$2,964,249 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 increased by \$4,255,579 over the past three years.

<sup>1</sup> Budget numbers are based on the first adopted budget of the fiscal year 2021/22

<sup>2</sup> 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, 2021**

PROGRAM NAME	FEDERAL CATALOG NUMBER	PASS THROUGH NUMBER	PROGRAM EXPENDITURE
<b>U. S. DEPARTMENT OF EDUCATION</b>			
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	\$ 122,002
<i>Total Special Education Cluster</i>			122,002
ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	389,896
Carl D. Perkins Career and Technical Education: Secondary, Section 131 (Vocational Ed.)	84.048	14894	32,979
ESSA: Title III, English Learner Student Program	84.365	14346	26,050
ESSA: Title III, Immigrant Education Program	84.365	15146	2,330
ESEA (ESSA): Title IV, Part B, 21st Century Community Learning Centers Program	84.287	14349	254,459
ESEA (ESSA): Title V, Part B, Rural & Low Income School Program (aka REAP)	84.358	14356	19,843
Governor's Emergency Education Relief (GEER) Fund	84.425C	15517	63,942
<i>Education Stabilization Fund (ESF)</i>			
Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	15536	339,778
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	(1) 84.425D	15547	723,730
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15559	676,660
<i>Total Education Stabilization Fund (ESF)</i>			
TOTAL U. S. DEPARTMENT OF EDUCATION			2,651,669
<b>U. S. DEPARTMENT OF TREASURY</b>			
Passed Through California Department of Education			
Coronavirus Relief Fund (CRF): Learning Loss Mitigation	(1) 21.019	25516	1,009,958
TOTAL U.S. DEPARTMENT OF TREASURY			1,009,958
<b>U. S. DEPARTMENT OF AGRICULTURE</b>			
Passed Through California Department of Education			
<i>Child Nutrition Cluster</i>			
National School Lunch Program	10.555	13524	298,558
School Breakfast Needy	10.553	13526	81,118
Nonmonetary Assistance - Food Donation - Commodities	10.555	n/a	37,065
<i>Total Child Nutrition Cluster</i>			416,741
Child Nutrition: CACFP Claims - Centers and Family Day Care Homes	10.558	13529	39,750
TOTAL U. S. DEPARTMENT OF AGRICULTURE			456,491
TOTAL FEDERAL PROGRAMS			\$ 4,118,118

(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, 2021**

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	General Fund	Foundation Special Revenue Fund	Other Nonmajor Governmental Funds
June 30, 2021 Annual Financial and Budget Report Fund Balances	\$ 6,960,308	\$ 3,906,832	\$ 1,710,311
Adjustments and Reclassifications: None	-	-	-
June 30, 2021 Audited Financial Statements Fund Balances	\$ 6,960,308	\$ 3,906,832	\$ 1,710,311

**CORNING UNION HIGH SCHOOL DISTRICT  
NOTES TO STATE AND FEDERAL AWARD COMPLIANCE SECTIONS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**1. PURPOSE OF SCHEDULES**

A. 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.

B. 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.

C. 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.

D. 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.

E. 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, 2021**

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**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, 2021, 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 15, 2022.

***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) to determine the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been 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



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Certified Public Accountants

material effect on the determination of financial statement amounts. 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 15, 2022  
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**

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, 2021. 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.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

**Opinion on Each Major Federal Program**

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, 2021.

**Report on Internal Control over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of



requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

C & A LLP

March 15, 2022  
Morgan Hill, California





**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON STATE PROGRAMS**

The Honorable Board of Trustees  
Corning Union High School District  
Corning, California

**Compliance**

We have audited the Corning Union High School District's (the District) compliance with the types of compliance requirements described in the *2020-21 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, 2021.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each applicable program as identified in the State's audit guide, *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards, and state audit, guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above, that could have a material effect on compliance with the state laws and regulations described in the schedule below, occurred. An audit includes examining, on a test basis, evidence supporting the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

In connection with the compliance audit referred to above, we selected and tested transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
Local Education Agencies Other than Charter Schools:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	N/A
Independent Study	N/A
Continuation Education	N/A
Instructional Time	Yes



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<u>Description</u>	<u>Procedures Performed</u>
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	N/A
Apprenticeship: Related and Supplemental Instruction	N/A
Comprehensive School Safety Plan	Yes
District of Choice	N/A
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Yes
After 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	N/A
Independent Study-Course Based	N/A
Charter Schools:	
Attendance	N/A
Mode of Instruction	N/A
Nonclassroom-Based Instruction/Independent Study for Charter Schools	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

**Opinion**

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on State Programs for the fiscal year ended June 30, 2021.

*C & A LLP*

March 15, 2022  
Morgan Hill, California

## **FINDINGS AND RECOMMENDATIONS**

**CORNING UNION HIGH SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**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:

CFDA Numbers    Name of Federal Program

21.019            Coronavirus Relief Fund (CRF): Learning Loss Mitigation

84.425D           Elementary and Secondary School Emergency Relief II (ESSER II) Fund

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, 2021**

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**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, 2021**

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**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.