

Corning Union High School District Regular School Board Meeting

Date of Meeting: April 20, 2023

Time of Meeting: 5:45P.M.

Place of Meeting: CUHS Library

Agenda

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

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

5. REPORTS

5.1	Academic Report – VAPA Dept. Chair Sarah Trammell	Information
5.2	Academic Report- PE Dept. Chair Natalie Hicks	Information
5.3	Student Board Member-Mckynzie Huntley	Information
5.4	Superintendent Report - Jared Caylor	Information

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

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

7. ADJOURN TO CLOSED SESSION

7.1 PUBLIC EMPLOYEE/DISCIPLINE/DISMISSAL/RELEASE/ RESIGNATION

7.2 CONFERENCE WITH LABOR NEGOTIATOR

District representative: Superintendent Jared Caylor
Represented Employees: ESP/CITA/Unrepresented

8. REOPEN TO PUBLIC SESSION

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

10. CONSENT AGENDA ITEMS Action

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

- 10.1 Approval of Special Board Meeting Minutes March 9, 2023**
- 10.2 Approval of Regular Board Meeting Minutes of March 16, 2023**
- 10.3 Approval of Special Board Meeting Minutes of March 29, 2023**
- 10.4 Approval of Warrants**
- 10.5 Interdistrict Attendance Requests**
- 10.6 Human Resources Report**
- 10.7 Donation Intake Form**
- 10.8 Approval of Ginno Construction Inc. Change Orders**
- 10.9 Quarterly Report on Williams Uniform Complaints**
- 10.10 Newest Books to Library March 2023**
- 10.11 Designation of CIF Representatives to League for 2023-24**
- 10.12 Surplus Equipment/Obsolete Equipment Form**

11. ITEMS FOR DISCUSSION

11.1 Title IX Survey Results

The Board will receive a report the Title IX Survey Results.

11.2 District Chromebooks/Laptops for Board

The Board will discuss whether they would like to use District issued devices to conduct District business.

11.3 Construction Update

Superintendent Jared Caylor will update the Board on parking lot construction options.

12. ITEMS FOR ACTION

12.1 2021/2022 Audit Report

The Board will discuss the 2021-22 Corning Union High school District Audit Report.

12.2 Approval of Job Description for Director of Maintenance, Operations and Transportation

The Board will consider approving the newly created job description for the Director of Maintenance, Operations and Transportation.

12.3 Future Agenda Items

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

13. ADJOURNMENT

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

Corning Union High School Special School Board Meeting

DATE: March 9, 2023

TYPE OF MEETING:
Special

TIME: 5: 30 P.M.

MEMBERS ABSENT:
Jim Bingham

PLACE: Corning Union High School
Library

VISITORS:

Alvin Coleman, Myndee Albers
Cassie Riddle, Stacie Magee
Cash Carter, Fred Imfeld
Reuben Bogarin

MEMBERS PRESENT:

Todd Henderson
Cody Lamb, Larry Glover
Tony Turri

SCHOOL DISTRICT REPRESENTATIVES:

Jared Caylor, District Superintendent
Jason Armstrong, CUHS Principal
Justine Felton, CUHS Associate Principal
Charlie Troughton, CUHS Associate Principal
Heather Felciano, CUHS Director of Special Education
Diana Davisson, 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 5:00 p.m. by Board President, Larry Glover.
- 2. PLEDGE OF ALLEGIANCE:** Board President, Larry Glover asked the Board and audience to stand for the flag salute.
- 3. ROLL CALL:** Board President, Larry Glover asked for a roll call.

Attendance is as follows:

- Tony Turri
- Cody Lamb
- Larry Glover
- Todd Henderson

Absent:

- Jim Bingham

**4. PUBLIC
COMMENT
ON
CLOSED
SESSION:**

Board President, Larry Glover shared that visitors can fill out a public comment card if they are here to give a comment.

**5. ADJOURN TO
CLOSED
SESSION:**

The Board adjourned to closed session at 5:02 p.m.

**6. REOPEN TO
PUBLIC
SESSION:**

The Board reopened to public session at 5:23 p.m.

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

There was no action taken in closed session.

8. ITEMS FOR ACTION

Board President, Larry Glover received a public comment card from Myndee Albers for Action Item 8.1.

Myndee Albers shared that she appreciates the staff and all of the time and thought that has gone into this resolution. She is certain that each person will come to the determination and take into account the positions and the people that this will affect moving forward. She looks forward to working closely with the district and board as the Classified Union President.

**8.1 RESOLUTION
NO 454:**

Superintendent, Jared Caylor shared that if this Resolution passes, this would allow for reorganization of ranks. This impacts members of the bargaining unit which will be notified and the work will be negotiated with the bargaining unit.

A motion was made by Cody Lamb and seconded by Todd Henderson to approve Resolution No. 454 to reduce classified employees due to lack of work and/or lack of funds. There being no further discussion, the Board voted unanimously to approve Resolution No. 454.

The vote is as follows:

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

9. ADJOURNMENT:

A motion was made by Todd Henderson and seconded by Tony Turri to adjourn the meeting at 5:26 p.m.

Approved

Larry Glover, President

Jim Bingham, Clerk

Corning Union High School Regular School Board Meeting

DATE March 16, 2023

TYPE OF MEETING:

Regular

TIME: 5: 45 P.M.

MEMBERS ABSENT:

PLACE: Corning Union High School
Library

VISITORS:

Fred Imfeld

MEMBERS PRESENT:

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

SCHOOL DISTRICT REPRESENTATIVES:

Jared Caylor, District Superintendent
Diana Davisson, Chief Business Official
Justine Felton, CUHS Associate Principal
Heather Felciano, Director of Special Education
Audri Bakke, Director of Alternative Education
Jessica Marquez, Administrative Assistant to Superintendent

THE CORNING UNION HIGH SCHOOL -

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

Attendance is as follows:

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

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

A motion was made by Cody Lamb and seconded by Todd Henderson to approve the agenda with the following items being removed:

- 5.2 Spring coaches are all busy with make-up games/meets
- 5.3 Student Board member is at a conference for FFA

The vote is as follows:

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

5 .REPORTS

**5.1 COUNSELING
REPORT:**

Counseling Department Chair, Clementina Torres reported on the following:

- Department
 - Registrar
 - 3 counselors
- Students served EL, IEP and 504 Plans
- School Counselor Role
 - Address students' academic career and social/emotional development
 - Provide assistance and support to students when situation impede student success
 - Collaborate with teachers, admin, parents and community
- Counseling Dept.
 - Financial Aid Applications
 - College Application
 - Associate District School Visitation
 - College & Career Readiness
 - College & Career Readiness Grad and Postsecondary Plan
 - Registration for classes
- Successes
 - High Graduation Completion Rate
 - Conferences
 - AST and STARS referrals
 - Developing 504 Plans
 - Collaboration with Special Ed and attending IEP meetings
 - Evaluation Transcripts and Grad Status
- Challenges
 - Provide short-term counseling
 - Refer to OPE center and outside agencies for therapy
 - Complete Lethality Assessment & refer to TCHA Crisis Unit

- 5.2 SPRING COACHES:** Due to unforeseen weather conditions, coaches were unable to attend. Matches, meets and games were rescheduled and this caused changes in the original plans for them to be available to present.
- 5.3 STUDENT BOARD MEMBER:** Student Board Member Mckynzie Huntly was not present. She was attending an FFA Conference out of the area.
- 5.4 SUPERINTENDENT REPORT:** Superintendent, Jared Caylor shared the following:
- Current Enrollment Districtwide 1104
CUHS 984
Centennial 78
ISP 42
- There are no major changes and there is a slow decline through the spring mainly due to some graduates from Alt Ed. The district has dropped below our October projection but everything looks fine as of now.
- Superintendent, Jared Caylor shared his Community Involvement as part of the Board's request. He will begin to include these as part of the boards Friday updates.
- Rotary
- FeBREWary Fundraiser
 - Wine Food and Art Festival Fundraiser
 - Collaboration with parents club on Crab Feed
 - Reading with Santa event
- ACSA VP for Legislative Action- April
City of Corning Recreation- Basketball coach for 2 teams
Corning 4-H and Tehama District Fair – 3 pigs and 6 rabbits
- 6. PUBLIC COMMENT ON CLOSED SESSION ITEMS NOT ON THE AGENDA:** Board President, Larry Glover asked for public comment and there was none.
- 7. ADJOURN TO CLOSED SESSION:** The Board adjourned to closed session at 6:16 p.m.
- 8. REOPEN TO PUBLIC SESSION:** The Board reopened to public session at 6:53 p.m.
- 9. ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION:** Board President, shared that no action was taken.

**10. CONSENT AGENDA
ITEMS:**

A motion was made by Jim Bingham and seconded by Todd Henderson to approve the consent agenda items. Board Member, had a question on the warrants which he asked about prior to the meeting. Superintendent, Jared Caylor appreciates the questions and is happy to answer any questions about the warrants or any other items.

The vote is as follows:

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

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

Approval of Special Board Meeting Minutes of February 8, 2023.

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

Approval of Special Board Meeting Minutes of February 11, 2023.

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

Approval of Special Board Meeting Minutes of February 14, 2023.

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

Approval of Regular Board Meeting Minutes of February 16 2023.

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

Approval of Special Board Meeting Minutes of February 28, 2023.

**10.6 APPROVAL
OF WARRANTS:**

40243577-40243595, 40243595-40243856, 40243857-40243882
40244108-40244132, 40244132-40244342, 40244342-40244584
40244584-40244695, 40244695-40244715, 40244715-40244722

TOTAL NUMBER OF CHECKS 164
NET AMOUNT 439,055.01

CHECK # 40245440 3/9/23 REG 001112 \$ FUND01

**10.7 INTERDISTRICT
REQUEST:**

Aubree Freund, Anthony Murillo
Lilliana Taylor, River Taylor

**10.8 HUMAN
RESOURCES
COMPLAINTS:**

Human Resources Reports is as follows:

<u>Action</u>	<u>Type</u>	<u>Name</u>	<u>Position</u>	<u>Effective</u>	<u>Background</u>
Change	Position	Establishing New Position	CUHS Ag Teacher	3/1/23	182 days per year
Change	Range	Case, Melissa	Centennial Teacher	1/12/23	Moving from a Para to a Teacher Class 0, Step 1
Resignation	Voluntary	Zanabia, Mariana	Centennial IBI Para	3/22/23	Voluntary Resignation
New Hire	Probationary	Richardson, Sarah	CUHS Ag Teacher	7/1/23	Class II, Step 3

**10.9 SURPLUS/
EQUIPMENT
FORM:**

Old South Gym Floor Scrubber

**10.10 DONATION
INTAKE FORM:**

Cash Donation \$200.00 for homeless students in need

**10.11 BOARD
GOVERNANCE
HANDBOOK:**

The Governance Handbook was updated on February 8, 2023.
This was originally developed in May 2021.

**11. ITEMS FOR
DISCUSSION:**

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

Second Interim was reported by Chief Business Officer Diana Davisson.
The following are highlights:

<u>Revenues</u>	<u>Actuals to date</u>
LCFF Sources	8,314,363.29
Federal Revenue	0
Other State Revenue	161,204.79
Other Local Revenue	151,560.11

Total Revenues	8,627,128.19
<u>Expenditures</u>	Actuals to date
Certificated Salaries	3,041,365.55
Classified Salaries	1,069,845.11
Employee Benefits	1,811,603.16
Books & Supplies	205,231.72
Services/ Other	651,431.09
Capital Outlay	130,524.99
Other Outgo (excluding transfers of indirect cost)	102,500.00
Other Outgo (transfers of indirect cost)	(3,214.57)
Total Expenditures	7,009,287.05
Other Financing Sources/Uses	
Interfund Transfers	0
Other sources/uses	0
Total Other financing sources/uses	0
Net Increase(decrease) in fund balance	(195,889.00)

<u>Fund Balance Reserves</u>		Projected Year Totals
As of July 1	Original Budget	7,392,783.00
As of July 1- Audited		7,392,783.00
Adjusted begging balance		7,392,783.00
Ending Balance June 30		6,979,638.00
Other Assignments		2,749,638.00
Unassigned/Unappropriated		4,230,000.00

There was a brief discussion about the district being allowed to invest money and as an example the money in FD35- Superintendent, Jared Caylor will look into this. He believes at one point the district was considering the OPEB trust which follows a lot of the same guidelines as the Ranch funds. These often have restrictions where you cannot access the principal for a long time. He will do some research and get back to the board with more information.

11.2 SSDA CONFERENCE:

Board Clerk , Jim Bingham shared the following:
Grant Funding – are we doing our best to apply for grants? Can we do more?

Board Member, Todd Henderson
CUPCCAA- Are we a CUPCAA district- Superintendent, Jared Caylor confirmed that we are. The district has to be cautious when splitting up projects.
Can we apply for more grants or find someone to help us with the grants?

Board Member, Tony Turri shared the following:
Reporting Process of Grants

There was a brief discussion on the districts process and how we had a grant writer named Matt Russell who is now retired but being that he is friends with Gary Fortenberry, Hope Center and River Cities Counseling Therapist, he still will help facilitate grants for the district once in a while. The discussion was that the district might want to look into finding someone who can look for grants for the district. Examples were shared on how the district might want to invest in a consultant to assist.

Board President, Larry Glover shared the following:

Gaming- E-sports

There was a discussion on the district's current programs such as Smash Bros through the STARs program. Some games are not school appropriate so the district is limited in the options for the students but this is something that the district could explore. The CIF E-sports would be a way for students who don't currently participate in traditional sports to be part of a team and they would need to attend school, in order to participate so this would help with their academics and the schools ADA.

12. ITEMS FOR ACTION:

12.1. CERTIFICATION OF THE DISTRICT'S FINANCIAL CONDITION:

A motion was made by Jim Bingham and seconded by Tony Turri to approve the second interim report on financial status with a positive certification. There being no further discussion, the Board voted unanimously to approve and certify the district's financial condition.

The vote is as follows:

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

12.2 MASTER FACILITIES PLAN REVIEW:

No action was taken.

The Board discussed the following:

Executive Summary
District
Communication
Master Program Budget
Master Program Schedule
Phase I
Phase II
Phase III
Phase IV
Phase V

List of requested projects from Sprig 2022

The phases on page #7

Superintendent, Jared Caylor requested direction on the following:

1. Is Parking/Loading still a priority?
2. If so, should he look into information across the street, JV Softball Field, or somewhere else?

He asked Zane Shrader to schedule for CDE to do a site walk and he also emailed legal council but has not heard anything yet. There was discussion of the looking into purchasing the property behind the school. Even if this isn't for parking but for some other departments. Board Member, Cody would like to have CDE give us a determination and see what our options are. Board Member, Tony Turri is not against turf and would really truly like to explore our options and know what is an option and what is not.

The discussion was that it would be nice to have a meeting with the city and the board. Superintendent, Jared Caylor shared that it takes 1 board member and 1 to be there. Scheduling a meeting might not be as productive as if one or two members showed up and shared the thoughts on the district's behalf. Board Members, Cody and Todd are willing to go.

Board Member, Cody Lamb also shared some information that Metal Buildings called Gym-a-cafe-torium.

The outside is steel and the interior is finished so this could be a cost savings with regard to Phase 3. Superintendent, Jared Caylor was happy to hear of this information and knowing that other districts are using this method could be a huge cost savings for the district.

There was further discussion of the weight room and mat shack and the flooring in the mat shack should be completed this summer.

**12.3 FUTURE AGENDA
ITEMS:**

There were none.

13. ADJOURNMENT:

A motion was made by Cody Lamb and seconded by Todd Henderson to adjourn the meeting at 8:0 p.m.

Approved

Larry Glover, President

Jim Bingham, Clerk

Corning Union High School Special School Board Meeting

DATE March 29, 2023

TYPE OF MEETING:

Special

TIME: 4: 00 P.M.

MEMBERS ABSENT:

PLACE: Corning Union High School
Conference Room

VISITORS:

MEMBERS PRESENT:

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

SCHOOL DISTRICT REPRESENTATIVES:

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

THE CORNING UNION HIGH SCHOOL -

- 1. CALL TO ORDER:** The meeting was called to order at 4:00 p.m. by Board President, Larry Glover.
- 2. PLEDGE OF ALLEGIANCE:** Board President, Larry Glover asked the Board and audience to stand for the flag salute.
- 3. ROLL CALL:** Board President, Larry Glover asked for a roll call.

Attendance is as follows:

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

- 4. PUBLIC COMMENT ON ITEMS ON THE AGENDA:**

There was none.

5 . ITEMS FOR ACTION

5.1 APPROVAL OF THE CUHSD TRANSPORTATION PLAN:

A motion was made by Todd Henderson and seconded by Jim Bingham to approve the CUHSD Transportation Plan. Superintendent, Jared Caylor thanked the board for being here for this meeting. This item required board approval by 4/1. There are no changes and this is a compliance document with the state. Further discussion included:

Board Member, Tony Turri asked if this was part of the consultation piece and Superintendent, Jared Caylor shared that this is a mandated consulting piece around transportation. There was a discussion of how many electric buses the district is going to be receiving.

There will be 2 electric buses which require charging stations. It is a mandate and they are free so the district is getting them. They are normal size and will have improved mileage however, the trips taken cannot be far. These will be used for in town routes driven by the day drivers and not used for long field trips. The district will not replace the diesel buses with the electric buses.

6. ADJOURNMENT:

A motion was made by Cody Lamb and seconded by Todd Henderson to adjourn the meeting at 4:07 p.m.

Approved

Larry Glover, President

Jim Bingham, Clerk

ReqPay12c

Board Report

Checks Dated 03/01/2023 through 03/31/2023

Board Meeting Date April 20, 2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40244940	03/01/2023	AMAZON CAPITAL SERVICES, INC	01-4200	ASSETS- BOOK CLUB SPRING 23	361.61	
			01-4300	FAIR AND AWARDS SUPPLIES	73.78	
				M&O SUPPLIES	27.99	
			01-4400	CAFE POS STATIONS	1,697.79	
			13-4300	SUPPLIES FOR KITCHEN	621.29	2,782.46
40244941	03/01/2023	ARAMARK	01-5500	LAUNDRY CLEANING SVC	640.46	
			01-5508	UNIFORMS	366.30	
			13-5500	CAFE LAUNDRY SERVICE	47.55	1,054.31
40244942	03/01/2023	AT&T MOBILITY SPECTRUM	01-5901	AT&T MOBILITY		268.06
40244943	03/01/2023	CITY OF CORNING POLICE DEPT.	01-5800	SCHOOL RESOURCE OFFICER		6,582.63
40244944	03/01/2023	CODY LAMB	Cancelled	3/5-3/7 C LAMB SSDA CONF SACTO		70.00*
		Cancelled on 03/14/2023, Cancel Register # AP03142023D				
40244945	03/01/2023	CORNING LUMBER COMPANY	01-4300	M&O SUPPLIES		75.23
40244946	03/01/2023	CORNING SAFE & LOCK	01-5600	KEY SERVICE		2,103.82
40244947	03/01/2023	COUNTY OF TEHAMA ELECTIONS DEP	01-5803	11/8/22 CONSOLIDATED GENERAL ELECTION		12,568.46
40244948	03/01/2023	HUNT & SONS, INC	01-4311	TRANS FUEL-GASOLINE	1,925.35	
			01-4312	TRANS FUEL-DIESEL	2,839.41	4,764.76
40244949	03/01/2023	JARED CAYLOR	01-5200	3/5-3/7 J CAYLOR SSDA CONF SACTO		70.00
40244950	03/01/2023	JIM BINGHAM	01-5200	3/5-3/7 J BINGHAM SSDA CONF SACTO		70.00
40244951	03/01/2023	LARRY GLOVER	01-5200	3/5-3/7 L GLOVER SSDA CONF SACTO		70.00
40244952	03/01/2023	MARQUEZ, JESSICA	01-5202	LOCAL MILEAGE		29.86
40244953	03/01/2023	MFAC, LLC M-F ATHLETIC CO INC	01-4400	PHYSICAL EDUCATION DEPT		945.99
40244954	03/01/2023	NICHOLS-MELBURG & ROSSETTO AIA & ASSOCIATES, INC	35-6170	ARCHITEC FEES		126,769.39
40244955	03/01/2023	NOR-CAL TOILET RENTALS	01-5600	TOILET RENTAL - SOCCER FIELD		199.12
40244956	03/01/2023	NORTH STATE AV, INC	14-6400	STADIUM SOUND SYSTEM UPGRADE	18,189.58	
				Unpaid Sales Tax	84.41-	18,105.17
40244957	03/01/2023	NUTRIEN AG SOLUTIONS	01-4300	ORCHARD - CHEMICALS/FERTILIZER	998.97	
				Unpaid Sales Tax	4.64-	994.33
40244958	03/01/2023	OLIVE CITY AUTO PARTS DERODA,INC	01-4300	M&O SUPPLIES	26.91	
			19-4300	RANCH-VARIOUS MATERIALS/SUPPLIES	7.74	34.65
40244959	03/01/2023	P G & E	01-5503	R FARM 3914 ELECTRIC/8947-8 START 12/2022		1,350.13
40244960	03/01/2023	P G & E	19-5503	RANCH 4916 & 7250 ELECTRIC		1,137.91
40244961	03/01/2023	P G & E	01-5503	CUHS ELECTRIC/GAS 6218	12,689.43	
			01-5504	CUHS ELECTRIC/GAS 6218	23,620.94	36,310.37
40244962	03/01/2023	P G & E	19-5503	RANCH 4916 & 7250 ELECTRIC		72.62

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
Page 1 of 10

ReqPay12c

Board Report

Checks Dated 03/01/2023 through 03/31/2023

Board Meeting Date April 20, 2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40244963	03/01/2023	P G & E	01-5503	R FARM 3914 ELECTRIC/8947-8 START 12/2022		27.47
40244964	03/01/2023	PITNEY BOWES PURCHASE POWER	01-5620	POSTAGE LEASE 15823703		581.22
40244965	03/01/2023	SAV-MOR FOODS	01-4300	AG BIO/AG CHEM ACTIVITY SUPPLIES	64.78	
				SAVEMORE OPEN	17.42	82.20
40244966	03/01/2023	SOUTH AVENUE ACE	01-4300	M&O SUPPLIES	655.46	
			14-4300	PAINT SUPPLIES	101.30	756.76
40244967	03/01/2023	SUBURBAN SALES SUBURBAN HEATING OIL PRTNR LLC	01-5600	RANCH PROPANE TANK		654.00
40244968	03/01/2023	THE DANIELSEN COMPANY	13-4300	NSLP SUPPLIES	55.07	
40244969	03/01/2023	TODD HENDERSON	13-4700	NSLP FOOD	2,128.58	2,183.65
			01-5200	3/5-3/7 T HENDERSON SSDA CONF SACTO		70.00
40244970	03/01/2023	TONY TURRI	01-5200	3/5-3/7 T TURRI SSDA CONF SACTO		70.00
40244971	03/01/2023	W.W. GRAINGER, INC.	01-4300	CUSTODIAL SUPPLIES	300.14	
				MAINTENANCE SUPPLIES	84.07	
			14-4300	PAINT SUPPLIES	473.62	857.83
40245203	03/07/2023	AMAZON CAPITAL SERVICES, INC	01-4100	LARGE PRINT BOOKS FOR VISUALLY CHALLENGED	51.18	
			01-4200	BOOKS	16.15	
				BOOKS FOR JIMENEZ	14.19	81.52
40245204	03/07/2023	ARAMARK	01-5500	LAUNDRY CLEANING SVC	350.23	
				TRANS LAUNDRY SVC	221.75	
			13-5500	CAFE LAUNDRY SERVICE	47.55	619.53
40245205	03/07/2023	AT&T	01-5901	CALNET 3 - TELEPHONE SVC		531.97
40245206	03/07/2023	CALIFORNIA FFA CENTER REGISTRATION	01-5200	3/13-3/17 J ARMSTRONG FFA STATE CONF ONTARIO CA		175.00
40245207	03/07/2023	CARILLO, TONY	01-5200	2/22-2/26 T CARILLO STATE WRESTLING BAKERSFIELD		254.00
40245208	03/07/2023	COASTAL BUSINESS SYSTEMS, INC.	01-5620	COPY CENTER COPIERS	2,948.48	
				CUHSD COPIERS	3,181.79	
40245209	03/07/2023	CORNING ELEMENTARY SCHOOL	13-5620	CUHSD COPIERS		6,175.19
40245210	03/07/2023	CORNING FORD MERCURY	01-5800	DRIVER TRAINING	44.92	439.44
40245211	03/07/2023	CORNING LUMBER COMPANY	01-4300	MATERIALS/SUPPLIES		316.85
40245212	03/07/2023	CRYSTAL CREAMERY	01-4300	M&O SUPPLIES		25.40
40245213	03/07/2023	CRYSTAL CREAMERY	13-4700	NSLP DAIRY		724.38
			14-5800	BASKETBALL BACKSTOP INSTALLATION		520.00
40245214	03/07/2023	FARWEST STEEL CORPORATION	01-4300	Classroom Materials		1,502.58

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
Page 2 of 10

ReqPay12c

Board Report

Checks Dated 03/01/2023 through 03/31/2023

Board Meeting Date April 20, 2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40245215	03/07/2023	GAYNOR TELESYSTEMS, INC	01-5600	ADDITIONAL CAMERAS AT CORNING HIGH		5,410.70
40245216	03/07/2023	GINNO CONSTRUCTION INC.	01-6170	QUOTE FOR BID SHADE STRUCTURE		36,533.47
40245217	03/07/2023	GOLD STAR FOODS, INC	13-4700	NSLP FOOD	5,717.25	
40245218	03/07/2023	GREEN WASTE OF TEHAMA	13-5800	FEE (COMMODITY STORAGE)	137.25-	5,580.00
40245219	03/07/2023	HAPPY VALLEY FRESH FRUIT CO. WESTABY ENTERPRISES	01-5506 19-5506 13-4700	DISPOSAL R-FARM 4018-2763626 DISPOSAL FARM-RANCH 4018-2783982 NSLP PRODUCE	190.29 190.29	380.58 142.00
40245220	03/07/2023	IEC POWER, LLC	01-5699	SOLAR MAINTENANCE		1,330.11
40245221	03/07/2023	INTERQUEST DETECTION CANINES OF NORTH VALLEY COUNTIES	01-5800	SAFETY K9 SEARCH		375.00
40245222	03/07/2023	ITSAVVY LLC	01-4400	CHROME MGMT LICENSES FOR CAFE POS STATIONS		99.93
40245223	03/07/2023	JOSE A SANCHEZ BERTHA'S TACOS	01-5800	SPEEDAPPRECIATIONFOOD		120.00
40245224	03/07/2023	JOSE VILLALBA	01-5200	2/22-2/26 J VILLALBA STATE WRESTLING BAKERSFIELD		254.00
40245225	03/07/2023	JOSH JACKSON	01-5200	2/22-2/26 J JACKSON STATE WRESTLING BAKERSFIELD		254.00
40245226	03/07/2023	JRD FOOD SERVICES CORNING PAPA MURPHY'S PIZZA	13-4700	NSLP PIZZA		6,052.50
40245227	03/07/2023	LA RUE COMMUNICATIONS	01-5900	COMMUNICATION/REPEATER SERVICE		300.00
40245228	03/07/2023	LES SCHWAB	01-4300	TRANS TIRES/SERVICE	49.36	
40245229	03/07/2023	MILLER GLASS ORLAND	01-5600	TRANS TIRES/SERVICE	323.96	373.32
40245230	03/07/2023	MJB WELDING SUPPLY	01-5800 01-4300	F-1 WINDOW REPAIR Consumables for classes	773.39 58.45	
40245231	03/07/2023	MOJAVE ELECTRIC	01-5600	SEMIESTER CYLINDER EXCHANGE	1,164.32	
40245232	03/07/2023	MT. SHASTA SPRING WATER CO.INC	01-5800	REPAIR ON WELD MACHINE	599.06	1,821.83
40245233	03/07/2023	NORTH VALLEY AG SERVICES	01-4300	TROUBLESHOOT CIRCUIT BREAKER	79.75	500.00
40245234	03/07/2023	NYE, GLENN	01-5200	TRANS - WATER SERVICE	20.42	100.17
40245235	03/07/2023	PALMARES, PHILIP M	01-5202	WATER SERVICES	622.26	
40245440	03/09/2023	U.S. BANK CORPORATE PAYMENT SYSTEM	01-4100	TREE STAKES FOR RANCH	2.89-	619.37
				Unpaid Sales Tax	254.00	
				2/22-2/26 G NYE STATE WRESTLING BAKERSFIELD		13.75
				LOCAL M ILEAGE		
				REPLACEMENT BOOKS - DEATH OF A SALESMAN ENG III	226.06	
				ONLINE ATLAS ACCESS	99.00	

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
Page 3 of 10

ReqPay12c

Board Report

Checks Dated 03/01/2023 through 03/31/2023

Board Meeting Date April 20, 2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40245440	03/09/2023	U.S. BANK CORPORATE PAYMENT SYSTEM	01-4300	3 DAY STRATEGIC PLANNING DAY	66.65	
				ASSETS- DMV COURSES	1,500.00	
				ASSETS-K CULTURE COOKING	46.16	
				FAIR SUPPLIES AND MATERIALS	3,625.13	
				FOOD	2,095.55	
				FOOTBALL ELECTRIC PANEL LOCK	41.77	
				GREENHOUSE TRAYS	212.27	
				HATCHING EGGS	144.00	
				HOME DEPOT EARTH SCIENCE SUPPLIES	36.95	
				INDUSTRIAL WHEELS	194.00	
				LAMB SHEAR BLADES	268.28	
				PAINT SPRAY PART	54.22	
				PAPER ROLLS	502.06	
				SCIENCE NOTEBOOKS	678.83	
				STAFF APPRECIATION- DECORATIONS	47.12	
				STARS-- ROBOTIC REGISTRATION	375.00	
				TENNIS NETTING STRAP	77.14	
				WELINEST- FOOD INCETIVICES	254.62	
				WINDOW BLIND (RANCH)	247.48	
			01-4307	3 DAY STRATEGIC PLANNING DAY	910.19	
				COACHES BREAKFAST	97.51	
				STAFF TREATS VALENTINES DAY	200.02	
			01-4311	GAS FOR DISTRICT VANS WRESTLING	80.00	
			01-5200	1/24-1/27 J CAYLOR ACSA SUP	981.96	
				SYMPOSIUM MONTEREY		
				11/4-11/5 AVID PATH CONCORD CA	140.00-	
				3/1-3/5 O GROSS-JAUREGUI CATE CONF	897.68	
				MONTEREY		
				3/5-3/7 C LAMB SSSA CONF SACTO	669.50	
				3/5-3/7 J BINGHAM SSSA CONF SACTO	669.50	
				3/5-3/7 J CAYLOR SSSA CONF SACTO	669.50	
				3/5-3/7 L GLOVER SSSA CONF SACTO	669.50	
				3/5-3/7 T HENDERSON SSSA CONF	669.50	
				SACTO		
				3/5-3/7 T TURRI SSSA CONF SACTO	669.50	
				MEMBERSHIP	50.00	
			01-5800	BOARD GOVERNANCE WORKSHOP	157.74	

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

Page 4 of 10

ReqPay12c

Board Report

Checks Dated 03/01/2023 through 03/31/2023

Board Meeting Date April 20, 2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40245440	03/09/2023	U.S. BANK CORPORATE PAYMENT SYSTEM	01-5800	FALL GAS CARD FOR PARENT- IM	124.00	
				FIELD DAY REGISTRATION	933.00	
				FOR PETERSON	39.88	
			01-5833	PEARDECK RENEWAL FOR PETERSON	299.98	
				POSTAGE	28.44	
40245460	03/09/2023	A-Z BUS SALES	01-5904	COSTCO - SNACK BAR ITEMS	1,687.00	21,156.69
40245461	03/09/2023	ALPHA AND OMEGA DRAIN CLEANING	01-4400	TRANS PARTS/SUPPLIES		1,305.46
40245462	03/09/2023	AMAZON CAPITAL SERVICES, INC	01-5800	RFARM WATERLINE INSPECTION		472.50
			01-4100	AMAZON ORDER FOR STRIVE	106.72	
			01-4300	AMAZON ORDER FOR STRIVE	324.60	
				C-9 LAB TABLE SUPPLIES	2,052.75	
				M&O SUPPLIES	178.15	
				PATCH PANELS AND CONSOLE CABLE	99.73	
40245463	03/09/2023	ARAMARK	01-5500	TOOLS & EQUIPMENT	274.72	3,036.67
40245464	03/09/2023	COASTAL BUSINESS SYSTEMS, INC.	01-4300	TRANS LAUNDRY SVC		50.11
40245465	03/09/2023	CRYSTAL CREAMERY	13-4700	STAPLES FOR COPY MACHINE		236.94
40245466	03/09/2023	EMILY DALE	01-5200	NSLP DAIRY		514.75
				3/14-3/20 E BROWN FFA STATE CONF		306.00
				ONTARIO		
40245467	03/09/2023	EUSEBIO ROMERO CANEDO ROMERO FARM & LABOR	19-5800	2/6-2-13 WALNUT PRUNING, TREE		6,132.00
				PAINTING, TREE STAKE		
40245468	03/09/2023	FLORA FRESH	01-4300	FLORAL HARD GOODS	89.85	
				FLOWERS FOR YEAR	1,964.56	
				Unpaid Sales Tax	9.54	2,044.87
40245469	03/09/2023	JASON ARMSTRONG	01-5200	3/13-3/17 J ARMSTRONG FFA STATE CONF		405.77
				ONTARIO CA		
40245470	03/09/2023	JOHNSTON, ALICE	01-5200	3/14-3/19 A JOHNSTON FFA STATE CONF		306.00
				ONTARIO		
40245471	03/09/2023	LES SCHWAB	01-4300	TRANS TIRES/SERVICE		736.13
40245472	03/09/2023	OLIVE CITY AUTO PARTS DERODA,INC	01-4300	MATERIALS/SUPPLIES		642.41
40245473	03/09/2023	P G & E	01-5503	CENT ELECTRIC 0308-1		1.29
40245474	03/09/2023	P G & E	01-5503	TRANS ELECTRIC/GAS 1749-6	327.75	
				TRANS ELECTRIC/GAS 1749-6	734.30	1,062.05
40245475	03/09/2023	PITNEY BOWES PURCHASE POWER	01-5904	22/23 PURCHASE POWER 4538		1,015.00
40245476	03/09/2023	PRO PACIFIC FRESH	13-4700	CACFP FRUIT/VEGETABLES	1,421.82	
				NSLP FRUIT/VEGETABLES	1,142.33	2,564.15
40245477	03/09/2023	REDDING FREIGHTLINER, INC.	01-4300	MATERIALS/SUPPLIES		10.54
40245478	03/09/2023	RIVER CITIES COUNSELING & CONSULTING INC.	01-5800	COUNSELING SERVICES		25,300.00

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 3 2023 9:19AM

ReqPay12c

Board Report

Checks Dated 03/01/2023 through 03/31/2023

Board Meeting Date April 20, 2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40245479	03/09/2023	ROBERT SAFFORD	01-5200	3/14-3/19 B SAFFORD FFA STATE CONF ONTARIO		306.00
40245480	03/09/2023	SAV-MOR FOODS	01-4300	AG BIO/AG CHEM ACTIVITY SUPPLIES GROCERY SUPPLIES FOR SCIENCE	39.81 13.01	
40245481	03/09/2023	SMARTTRASH	13-4700	NSLP FOOD	13.64	66.46
40245482	03/09/2023	SOUTH AVENUE ACE HARDWARE	01-5800 01-4300	COMPACTOR MONITOR M&O SUPPLIES		80.00
40245483	03/09/2023	TEHAMA CO DEPT OF AGRICULTURE DIVISION OF WEIGHTS & MEASURES	01-4300	OPEN PO FOR SUPPLIES SCHOOL FARM	412.83 325.75	738.58
40245484	03/09/2023	THE DANIELSEN COMPANY	13-4300	NSLP SUPPLIES		132.20
40245485	03/09/2023	THE PAPE GROUP INC.	13-4700 01-4300	NSLP FOOD M&O SUPPLIES	446.96 905.57	1,352.53
40245486	03/09/2023	THOMES CREEK SAND & GRAVEL	14-4300	GRAVEL FOR RANCH		.97
40245487	03/09/2023	VERIZON WIRELESS	01-5902	DISTRICT CELL PHONE SERVICE		319.95
40245488	03/09/2023	W.W. GRAINGER, INC.	01-4300	CUSTODIAL SUPPLIES MAINTENANCE SUPPLIES	150.85 30.77	149.96
40245489	03/09/2023	WASTE MANAGEMENT	01-5506	CENT DISPOSAL 4-02058-55008 CUHS DISP 13-88262-43003/4-02058-75004	334.43 1,306.02	181.62
40245490	03/09/2023	WAXIE SANITARY SUPPLY	01-4300	CUHS DISPOSAL 4-02058-65006 CUSTODIAL SUPPLIES	483.26	2,123.71
40245491	03/09/2023	WEST COAST PAPER	01-4300	COPY CENTER		279.19
40245853	03/15/2023	AMAZON CAPITAL SERVICES, INC	01-4300	FAIR AND AWARDS SUPPLIES		14.63
40245854	03/15/2023	AMERICAN RED CROSS HEALTH & SAFETY SRVS	01-4300	ASSETS CPR/ FIRST AID CLASSES		22.49
40245855	03/15/2023	ARAMARK	13-5500	CAFE LAUNDRY SERVICE		336.00
40245856	03/15/2023	ARMSTRONG, JASON A	01-5211	MILEAGE		47.55
40245857	03/15/2023	BRAD SCHREIBER	01-5200	3/21-24 B SCHREIBER CABE CONF LONG BEACH CONV		178.55
40245858	03/15/2023	CALIFORNIA FFA CENTER REGISTRATION	01-5800	STATE CONF MEAL VOUCHERS		305.35
40245859	03/15/2023	CITY OF CORNING	01-5502	COR 154,155,194 CUHSD WATER/SEWER		900.00
40245860	03/15/2023	CRYSTAL CREAMERY	13-4700	COR 157 TRANS WATER/SEWER	3,411.69	66.08
40245861	03/15/2023	DIANA DAVISSON	01-5200	COR 37,176 CENT WATER/SEWER NSLP DAIRY	485.98	3,963.75
40245862	03/15/2023	DUBUQUE BANK & TRUST COMPANY	01-7438 01-7439	3/20-3/22 D DAVISSON FRONTLINE ERP OAKLAND SOLAR LOAN PAYMENT SOLAR LOAN PAYMENT	7,194.62 42,805.38	815.03 240.84
						50,000.00

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

Page 6 of 10

ReqPay12c

Board Report

Checks Dated 03/01/2023 through 03/31/2023

Board Meeting Date April 20, 2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40245863	03/15/2023	GOLD STAR FOODS, INC	13-4700	NSLP FOOD		989.22
40245864	03/15/2023	HAPPY VALLEY FRESH FRUIT CO. WESTABY ENTERPRISES	13-4700	NSLP PRODUCE		142.00
40245865	03/15/2023	HUNT & SONS, INC	01-4311	TRANS FUEL-GASOLINE	1,672.09	
40245866	03/15/2023	LAWRENCE, JANET	01-4312	TRANS FUEL-DIESEL	2,808.73	4,480.82
40245867	03/15/2023	MID PACIFIC ENGINEERING, INC	01-5211	LOCAL MILEAGE		31.96
40245868	03/15/2023	NORTH STATE AV, INC	01-6170	QUAD CONSTRUCTION FEES		2,709.40
			14-5600	NORTH GYM AUDIO UPGRADES	4,184.91	
				Unpaid Sales Tax	19.42-	4,165.49
40245869	03/15/2023	OFFICE DEPOT	01-4300	OFFICE SUPPLIES FOR ATTENDANCE		70.37
40245870	03/15/2023	PIEPER CONSTRUCTION, INC.	01-5800	2/27 PUMP TWO PIG SEPTICS		650.00
40245871	03/15/2023	PRO PACIFIC FRESH	13-4700	NSLP FRUIT/VEGETABLES		1,364.67
40245872	03/15/2023	SAV-MOR FOODS	01-4300	GROCERY SUPPLIES FOR SCIENCE		37.96
40245873	03/15/2023	SOUTH AVENUE ACE HARDWARE	19-4300	RANCH-VARIOUS MATERIALS/SUPPLIES		30.21
40245874	03/15/2023	STONEWARE, INC	01-5833	LANSCHOOL SUPPORT RENEWAL		300.00
40245875	03/15/2023	SYSCO SACRAMENTO, INC.	13-4300	NSLP SUPPLIES	327.67	
			13-4700	NSLP FOOD	891.97	1,219.64
40245876	03/15/2023	THE DANIELSEN COMPANY	13-4700	NSLP FOOD		805.52
40245877	03/15/2023	U.S. TELEPACIFIC DBA TPC COMMUNICATIONS	01-5901	TELEPHONE SERVICE 149142		453.69
40245878	03/15/2023	WEST COAST PAPER	01-4300	COPY CENTER		794.14
40245879	03/15/2023	ZANE SCHREDER DBA SCHREDER & ASSOCIATES	35-6250	FOOTBALL REPLACEMENT PROJCT		15,491.32
40246035	03/20/2023	ALL AMERICAN EMERGENCY SERVICE	01-5600	GENERATOR RENTAL		500.00
40246036	03/20/2023	AMAZON CAPITAL SERVICES, INC	01-4300	AC ADAPTER FOR CARDINAL NEST CAMERA SYSTEM	25.83	
				CLICKER	49.55	
				M&O SUPPLIES	298.66	
40246037	03/20/2023	ARAMARK	01-5500	LAUNDRY CLEANING SVC	320.23	374.04
				TRANS LAUNDRY SVC	48.11	
40246038	03/20/2023	BAKER DISTRIBUTING COMPANY	01-5508	UNIFORMS	279.94	648.28
40246039	03/20/2023	BEACON FIRE ALARM & SEC	01-4300	HVAC SUPPLIES		351.73
			01-5507	ALARM SVC		800.00
40246040	03/20/2023	BIG TIME PEST CONTROL BULLERT ENTERPRISES	01-5505	PEST SVC	250.00	
				PEST SVC (CENT.)	50.00	
				PEST SVC (RANCH)	50.00	350.00
40246041	03/20/2023	CDW GOVERNMENT	01-4300	DISTRICT INK		154.94
40246042	03/20/2023	CITY OF CORNING POLICE DEPT.	01-5800	SCHOOL RESOURCE OFFICER		5,657.62
40246043	03/20/2023	COASTAL BUSINESS SYSTEMS, INC.	01-4300	STAPLES FOR COPY MACHINE		251.58
40246044	03/20/2023	CORNING LUMBER COMPANY	01-4300	M&O SUPPLIES		12.37

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

Page 7 of 10

ReqPay12c

Board Report

Checks Dated 03/01/2023 through 03/31/2023

Board Meeting Date April 20, 2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40246045	03/20/2023	FLORA FRESH	01-4300	FLOWERS FOR YEAR		124.41
40246046	03/20/2023	GLENN COUNTY OFFICE OF ED	01-8096	P-1 22/23 3		10,714.00
40246047	03/20/2023	GROSS-JAUREGUI, OLIVIA	01-5200	3/1-3/5 O GROSS-JAUREGUI CATE CONF MONTEREY		50.00
40246048	03/20/2023	HUNT & SONS, INC	01-4311	TRANS FUEL-GASOLINE	2,211.09	
40246049	03/20/2023	LOZANO SMITH, LLP	01-4312	TRANS FUEL-DIESEL	1,151.15	3,362.24
40246050	03/20/2023	MJB WELDING SUPPLY	01-5801	22.23 PROFLLEGAL SVCS		2,095.50
			01-4300	AG MECH WELDING SUPP	376.90	
				SEMESTER CYLINDER EXCHANGE	656.26	
40246051	03/20/2023	NATALIE BORER	01-5200	3/1-3/5 N BORER CATE CONF MONTEREY	3.05-	1,030.11
40246052	03/20/2023	SAV-MOR FOODS	01-4300	GROCERY SUPPLIES FOR SCIENCE		50.00
40246053	03/20/2023	SOUTH AVENUE ACE HARDWARE	14-4300	PAINT SUPPLIES		15.43
40246054	03/20/2023	WEST COAST PAPER	01-4300	COPY CENTER	232.14	439.72
				Unpaid Sales Tax		
40246226	03/27/2023	ALBERS, MELINDA S	01-5202	MILEAGE REIMB	1.08-	231.06
40246227	03/27/2023	AMAZON CAPITAL SERVICES, INC	01-4300	FAIR AND AWARDS SUPPLIES	2,266.39	12.96
				FFA CONFERENCE SUPPLIES	149.43	
				M&O SUPPLIES	155.60	
				OFFICE SUPPLIES	741.85	
				SOCIAL SCIENCE CLASSROOM SUPPLIES	144.20	
				USB C TO HDMI AND ENGENIUS POE ADAPTER	96.93	
40246228	03/27/2023	ARAMARK	01-4400	FAIR AND AWARDS SUPPLIES	600.00	4,154.40
			01-5500	LAUNDRY CLEANING SVC	320.23	
				TRANS LAUNDRY SVC	48.11	
			01-5508	UNIFORMS	230.29	
			13-5500	CAFE LAUNDRY SERVICE	47.55	646.18
40246229	03/27/2023	CALIFORNIA'S VALUED TRUST	01-3402	APRIL 2023 - J. BINGHAM/MDV	2,272.48	
				APRIL 2023 - L. GLOVER/MDV	1,217.48	
				APRIL 2023 - T. HENDERSON/D	155.41	
				APRIL 2023 - T. TURRI/MDV	1,435.48	
			01-3701	APRIL 2023 - D. SCHLUM	1,756.11	
				APRIL 2023 - J. BEARDSLEY	1,041.11	
				APRIL 2023 - J. NELSON	1,041.11	
				APRIL 2023 - M. ALBEE	1,806.53	
				APRIL 2023 - M. BEARDSLEY	1,041.11	

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 03/01/2023 through 03/31/2023

Board Meeting Date April 20, 2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40246229	03/27/2023	CALIFORNIA'S VALUED TRUST	01-3701	APRIL 2023 - M. WILLIAMS	1,517.53	
				APRIL 2023 - T. LAMB	2,885.53	
				APRIL 2023 - W. VADER	1,041.11	
			01-3702	APRIL 2023 - D. HAMILTON	1,268.19	
				APRIL 2023 - S. HOAG	953.24	
				APRIL 2023 MEDICAL	149,556.00	
				APRIL 2023 LIFE	100.70	
				APRIL 2023 DENTAL	17,981.45	
40246230	03/27/2023	CDW GOVERNMENT	76-9553	APRIL 2023 VISION	2,264.31	189,334.88
40246231	03/27/2023	CRYSTAL CREAMERY	01-4300	DISTRICT INK		316.19
40246232	03/27/2023	EUSEBIO ROMERO CANEDO ROMERO FARM & LABOR	13-4700	NSLP DAIRY		607.64
			19-5800	2/6-2-13 WALNUT PRUNING, TREE PAINTING, TREE STAKE		1,788.50
40246233	03/27/2023	EWING IRRIGATION	14-4300	ATHLETICS SUPPLIES	2,756.69	
				Unpaid Sales Tax	3.10-	2,753.59
40246234	03/27/2023	FLORA FRESH	01-4300	FLOWERS FOR YEAR	760.44	
				Unpaid Sales Tax	3.53-	756.91
40246235	03/27/2023	FREEZING POINT, LLC.	13-4700	SNACK BAR BEVERAGE		3,520.00
40246236	03/27/2023	GOLD STAR FOODS, INC	13-4700	NSLP FOOD		1,798.66
40246237	03/27/2023	HAPPY VALLEY FRESH FRUIT CO. WESTABY ENTERPRISES	13-4700	NSLP PRODUCE		142.00
40246238	03/27/2023	HUNT & SONS, INC	01-4311	TRANS FUEL-GASOLINE	1,420.59	6,521.70
			01-4312	TRANS FUEL-DIESEL	5,101.11	
40246239	03/27/2023	ITSAVVY LLC	01-4400	LAPTOP FOR DOUG		1,101.05
40246240	03/27/2023	JACK SCHREDER & ASSOCIATES	01-6250	MODERNIZATION - SCHOOL FACILITY PROGRAM		2,127.50
40246241	03/27/2023	MT. SHASTA SPRING WATER CO.INC	01-5800	TRANS - WATER SERVICE		68.12
40246242	03/27/2023	NATIONAL CENTER FOR EXECUTIVE LEADERSHIP	01-5800	FACILITATION OF STRATEGIC PLAN		40,800.00
40246243	03/27/2023	NICHOLS-MELBURG & ROSSETTO AIA & ASSOCIATES, INC	01-6170	ARCHITEC FEES	6,617.90	
				ARCHITEC FEES	2,645.00	9,262.90
40246244	03/27/2023	O'REILLY AUTO PARTS	35-6170	MATERIALS/SUPPLIES		422.58
40246245	03/27/2023	OLIVE CITY AUTO PARTS DERODA,INC	01-4300	MATERIALS/SUPPLIES		10.21
40246246	03/27/2023	PRO PACIFIC FRESH	13-4700	CACFP FRUIT/VEGETABLES	1,402.03	1,427.75
				NSLP FRUIT/VEGETABLES	25.72	489.23
40246247	03/27/2023	REDWOOD TOXICOLOGY LAB INC	01-5831	DRUG TESTING FOR ATHLETES		
40246248	03/27/2023	SAV-MOR FOODS	01-4300	AG BIO/AG CHEM ACTIVITY SUPPLIES	39.49	
				SAVEMORE OPEN	23.50	62.99

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

Page 9 of 10

ReqPay12c

Board Report

Checks Dated 03/01/2023 through 03/31/2023

Board Meeting Date April 20, 2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40246249	03/27/2023	SOUTH AVENUE ACE HARDWARE	01-4300	OPEN PO FOR SUPPLIES		122.16
40246250	03/27/2023	THE DANIELSEN COMPANY	13-4700	CACFP FOOD		2,146.54
40246251	03/27/2023	THE PAPE' GROUP INC.	01-4300	M&O SUPPLIES		164.03
40246264	03/27/2023	TORMACH, INC.	01-4300	CLASSROOM SUPPLIES	1,951.52	
			01-4400	CLASSROOM SUPPLIES	2,695.00	4,646.52
Total Number of Checks					172	760,375.70

Cancel	Count	Amount
	1	70.00
Net Issue		760,305.70

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	GENERAL	137	372,634.47
13	CAFETERIA SPEC REV	28	36,649.68
14	DEFERRED MAINTENANCE	8	26,985.77
19	FOUNDATION SPECIAL	7	9,359.27
35	COUNTY SCH FACILITY	3	144,905.71
76	WARRANT/PASS-THRU	1	169,902.46
Total Number of Checks		171	760,437.36
Less Unpaid Sales Tax Liability			131.66
Net (Check Amount)			760,305.70

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

Page 10 of 10

Register 001120 - 04/06/2023

Bank Account COUNTY - COUNTY

Payment Id	Comment	Check Amt	Status	Printed	U.S. BANK CORPORATE PAYMENT SYSTEM (000681/1)	
Check # 40246770	01	34,129.20				
0693-0313	COFFEE DAY FOR STAFF		01-0000-0-0000-7200-4307-410-000-000			109.10
0693-0320	COFFEE DAY FOR STAFF		01-0000-0-0000-7200-4307-410-000-000			19.73
3148-0315-01	3/14-3/19 E BROWN FFA STATE CONF ONTARIO		01-6387-1-6101-1000-5200-410-000-000			73.81
3148-0315-02	3/14-3/19 E BROWN FFA STATE CONF ONTARIO		01-6387-1-6101-1000-5200-410-000-000			84.14
3148-0315-03	3/14-3/19 E BROWN FFA STATE CONF ONTARIO		01-6387-1-6101-1000-5200-410-000-000			75.48
3148-0316-01	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			74.65
3148-0316-02	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			83.07
3148-0316-03	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			93.15
3148-0316-04	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			12.82
3148-0316-05	3/14-3/19 E BROWN FFA STATE CONF ONTARIO		01-6387-1-6101-1000-5200-410-000-000			69.57
3148-0316-06	3/14-3/19 E BROWN FFA STATE CONF ONTARIO		01-6387-1-6101-1000-5200-410-000-000			97.91
3148-0316-07	3/14-3/19 E BROWN FFA STATE CONF ONTARIO		01-6387-1-6101-1000-5200-410-000-000			89.81
3148-0317-01	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			56.33
3148-0317-02	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			127.41
3148-0317-03	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			90.56
3148-0317-04	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			111.95
3148-0317-05	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			22.57
3148-0317-06	3/14-3/19 E BROWN FFA STATE CONF ONTARIO		01-6387-1-6101-1000-5200-410-000-000			90.00
3148-0317-07	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			68.99
3148-0317-08	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			160.95
3148-0317-09	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			189.78
3148-0317-10	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			222.81
3148-0317-11	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			50.36
3148-0317-12	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			55.01
3148-0317-13	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			60.49
3148-0317-14	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			71.46
3148-0317-15	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			75.77
3148-0317-16	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			20.97
3148-0317-17	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			34.25
3148-0317-18	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			14.63
3148-0320-01	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			127.74
3148-0320-02	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			138.73
3148-0320-03	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			116.19
3148-0320-04	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			12.08
3148-0320-05	3/14-3/19 E BROWN FFA STATE CONF ONTARIO		01-6387-1-6101-1000-5200-410-000-000			90.77
3148-0320-06	3/14-3/19 E BROWN FFA STATE CONF ONTARIO		01-6387-1-6101-1000-5200-410-000-000			100.00
3148-0320-07	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			9.57
3148-0320-08	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			116.19
3148-0320-09	STATE CONFERENCE MEALS		01-7010-0-3800-1000-5800-410-000-000			127.74
Selection	Sorted by Check Number, Inv #, Include Address=No, (Org = 905, Source = N, Pay To = N, Payment Method = N, Check Number(s) = 40246770, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)					

ESCAPE ONLINE

Page 1 of 6

Register 001120 - 04/06/2023

Bank Account COUNTY - COUNTY

Payment Id	Comment	Check Amt	34,129.20	Status	Printed	U.S. BANK CORPORATE PAYMENT SYSTEM (000681/1) - continued	
Check # 40246770	01						
3148-0320-10	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		138.73	
3148-0320-11	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		156.00	
3148-0320-12	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		59.09	
3148-0320-13	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		57.59	
3148-0320-14	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		35.47	
3148-0320-15	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		50.17	
3148-0320-16	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		51.67	
3148-0320-17	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		61.69	
3148-0320-18	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		61.21	
3148-0320-19	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		307.29	
3148-0320-20	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		148.59	
3148-0320-21	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		666.52	
3148-0320-22	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		39.00	
3148-0320-23	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		69.00	
3148-0320-24	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		70.80	
3148-0320-25	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		243.73	
3148-0320-26	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		16.00	
3148-0320-27	3/14-3/19 E BROWN FFA STATE CONF ONTARIO			01-6387-1-6101-1000-5200-410-000-000		96.51	
3148-0320-28	3/14-3/19 E BROWN FFA STATE CONF ONTARIO			01-6387-1-6101-1000-5200-410-000-000		108.58	
3148-0320-29	3/14-3/19 E BROWN FFA STATE CONF ONTARIO			01-6387-1-6101-1000-5200-410-000-000		111.37	
3148-0320-30	3/14-3/19 E BROWN FFA STATE CONF ONTARIO			01-6387-1-6101-1000-5200-410-000-000		101.35	
3148-0320-31	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		23.28	
3148-0321-01	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		24.16	
3148-0321-02	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		38.80	
3148-0321-03	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		31.33	
3148-0321-04	3/14-3/19 E BROWN FFA STATE CONF ONTARIO			01-6387-1-6101-1000-5200-410-000-000		1,183.43	
3148-0321-05	STATE CONFERENCE HOTEL			01-0650-0-6101-1000-5800-410-000-000		1,098.43	
3148-0321-06	STATE CONFERENCE HOTEL			01-0650-0-6101-1000-5800-410-000-000		1,098.43	
3148-0321-07	STATE CONFERENCE HOTEL			01-0650-0-6101-1000-5800-410-000-000		1,098.43	
3148-0321-08	STATE CONFERENCE HOTEL			01-0650-0-6101-1000-5800-410-000-000		1,167.95	
3148-0321-09	STATE CONFERENCE HOTEL			01-0650-0-6101-1000-5800-410-000-000		1,167.95	
3148-0321-10	STATE CONFERENCE HOTEL			01-0650-0-6101-1000-5800-410-000-000		1,110.95	
3148-0321-11	STATE CONFERENCE HOTEL			01-0650-0-6101-1000-5800-410-000-000		1,042.60	
3148-0321-12	STATE CONFERENCE HOTEL			01-0650-0-6101-1000-5800-410-000-000		1,042.60	
3148-0321-13	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		56.66	
3148-0321-14	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		42.75	
3148-0321-15	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		53.48	
3148-0321-16	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		46.39	
3148-0321-17	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		40.61	
Selection	Sorted by Check Number, Inv #, Include Address=No, (Org = 905, Source = N, Pay To = N, Payment Method = N, Check Number(s) = 40246770, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)						
						ESCAPE	ONLINE
Page 2 of 6							

ESCAPE ONLINE

Page 2 of 6

Register 001120 - 04/06/2023

Bank Account COUNTY - COUNTY

Payment Id	Comment	Check Amt	34,129.20	Status	Printed	U.S. BANK CORPORATE PAYMENT SYSTEM (000681/1) - continued	
Check # 40246770	01						
3585-0306	DOOR RAIN DIVERTERS			01- 8150-0-0000-8100-4300-410-000-000		900.83	
4118-0306	FOOD			01-6387-1-6141-1000-4300-410-000-310		450.22	
4118-0309	FOOD			01-6387-1-6141-1000-4300-410-000-310		161.91	
4118-0313	FOOD			01-6387-1-6141-1000-4300-410-000-310		398.28	
4118-0320	FOOD			01-6387-1-6141-1000-4300-410-000-310		389.87	
4118-0322-01	FOOD			01-6387-1-6141-1000-4300-410-000-310		388.75	
4627-0320	3/13-3/17 J ARMSTRONG FFA STATE CONF ONTARIO CA			01-0000-0-0000-2700-5200-410-000-000		258.56	
5063-0309	COSTCO - SNACK BAR ITEMS			13-5310-0-0000-3700-4700-410-000-000		905.29	
5107-0227-01	STARS - ROBOTIC COMPETITION			01-4124-0-1135-1000-5800-410-000-200		132.00	
5107-0227-02	STARS - ROBOTIC COMPETITION			01-4124-0-1135-1000-5800-410-000-200		137.50	
5107-0227-03	STARS - ROBOTIC COMPETITION			01-4124-0-1135-1000-5800-410-000-200		132.00	
5107-0227-04	STARS - ROBOTIC COMPETITION			01-4124-0-1135-1000-5800-410-000-200		137.50	
5107-0303	ILAB INCENTIVES			01-6500-0-5760-1120-4300-410-000-405		133.09	
5107-0320	ASSETS- ITALIAN CLUB COOKING			01-4124-0-1135-1000-4300-410-000-200		29.96	
5247-0301	2126-2128 A BAKKI EDU FOR CAREERS SACTO			01-0220-0-3200-2700-5200-411-000-000		30.00	
5247-0302-01	2126-2128 A BAKKI EDU FOR CAREERS SACTO			01-0220-0-3200-2700-5200-411-000-000		18.00	
5247-0302-02	2126-2128 A BAKKI EDU FOR CAREERS SACTO			01-0220-0-3200-2700-5200-411-000-000		422.77	
5247-0306	SNACKS FOR STUDENTS			01-0220-0-3200-3900-4300-411-000-011		27.98	
5247-0314	SNACKS FOR STUDENTS			01-0220-0-3200-3900-4300-411-000-011		101.03	
5247-0317	SNACKS FOR STUDENTS			01-0220-0-3200-3900-4300-411-000-011		5.32	
5702-0224	FAIR SUPPLIES AND MATERIALS			01-7010-0-3800-1000-4300-410-000-000		29.01	
5702-0228-01	CANVA SUBSCRIPTION			01-0650-0-6101-1000-5833-410-000-303		119.40	
5702-0228-02	8TH GRADE AG DAY FOOD			01-7010-0-3800-1000-4300-410-000-000		341.55	
5702-0301	SHOW CLINIC AND FAIR BBQ SUPPLIES AND KICKBOARDS			01-7010-0-3800-1000-4300-410-000-000		43.37	
5702-0306-01	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		47.56	
5702-0306-02	SHOW CLINIC AND FAIR BBQ SUPPLIES AND KICKBOARDS			01-7010-0-3800-1000-4300-410-000-000		19.87	
5702-0306-03	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		35.45	
5702-0306-04	SHOW CLINIC AND FAIR BBQ SUPPLIES AND KICKBOARDS			01-7010-0-3800-1000-4300-410-000-000		358.85	
5702-0313	STATE CONFERENCE MEALS			01-7010-0-3800-1000-5800-410-000-000		28.24	
5702-0314	FAIR PASSES			01-7010-0-3800-1000-4300-410-000-000		270.00	
5779-0303-01	FALL GAS CARD FOR PARENT- IM			01-6500-0-5750-1110-5800-410-000-000		123.00	
5779-0320	FOOD BAGS FOR STUDENTS			01-0000-0-0000-2700-4307-410-000-888		199.79	
6342-0223-01	GAS FOR DISTRICT VANS WRESTLING			01-1100-0-1110-4200-4311-410-000-000		66.25	
6342-0224-01	GAS FOR DISTRICT VANS WRESTLING			01-1100-0-1110-4200-4311-410-000-000		68.93	
6342-0227-01	GAS FOR DISTRICT VANS WRESTLING			01-1100-0-1110-4200-4311-410-000-000		500.00	
6342-0227-02	HOTEL FOR WRESTLING STATE			01-1100-0-1110-4200-5800-410-000-000		207.00	
Selection	Sorted by Check Number, Inv #, Include Address=No, (Org = 905, Source = N, Pay To = N, Payment Method = N, Check Number(s) = 40246770, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)						
ESCAPE ONLINE							

Page 3 of 6

ESCAPE ONLINE

Page 3 of 6

Payment Id	Comment	Check Amt	Status	Printed	U.S. BANK CORPORATE PAYMENT SYSTEM (000681/1) - continued
Check # 40246770	01	34,129.20			
6342-0227-03	HOTEL FOR WRESTLING STATE		01-1100-0-1110-4200-5800-410-000-000		15.00
6342-0227-04	GAS FOR DISTRICT VANS WRESTLING		01-1100-0-1110-4200-4311-410-000-000		100.00
6342-0227-05	GAS FOR DISTRICT VANS WRESTLING		01-1100-0-1110-4200-4311-410-000-000		150.96
6342-0227-06	HOTEL FOR WRESTLING STATE		01-1100-0-1110-4200-5800-410-000-000		53.18
6342-0228-01	HOTEL FOR WRESTLING STATE		01-1100-0-1110-4200-5800-410-000-000		775.20
6342-0228-02	HOTEL FOR WRESTLING STATE		01-1100-0-1110-4200-5800-410-000-000		775.20
6342-0228-03	HOTEL FOR WRESTLING STATE		01-1100-0-1110-4200-5800-410-000-000		775.20
6342-0228-04	HOTEL FOR WRESTLING STATE		01-1100-0-1110-4200-5800-410-000-000		775.20
6342-0301-01	8TH GRADE AG DAY FOOD		01-7010-0-3800-1000-4300-410-000-000		593.98
6342-0303	ART FAIR SUPPLIES		01-1100-0-1200-1000-4300-410-000-000		52.09
6342-0307-01	WATER BOTTLES BOARD		01-0000-0-0000-7100-4300-410-000-000		15.98
6342-0307-02	OSHA10		01-0650-0-6104-1000-4300-410-000-313		608.00
6342-0309-01	HANDHELD PULSER		01-0000-0-0000-3120-4300-410-000-000		277.09
6342-0313	PREZI SUBSCRIPTION RENEWAL - BORER		01-1100-0-1150-1000-5833-410-000-000		36.00
6342-0316-01	4/20 S BUTTON CPI TRAINING SACTO		01-6500-0-5760-1120-5200-410-000-000		1,549.00
6342-0317-01	REPLACEMENT BOOKS FOR ENG I - ROMEO AND JULIET		01-6300-0-1150-1000-4100-410-000-000		883.01
6342-0320	SMOKEY SUE		01-0650-0-6161-1000-4300-410-000-318		215.31
8563-0310-01	3/5-3/7 C LAMB SSDA CONF SACTO		01-0000-0-0000-7100-5200-410-000-000		532.66
8563-0310-02	3/5-3/7 T TURRI SSDA CONF SACTO		01-0000-0-0000-7100-5200-410-000-000		532.66
8563-0310-04	3/5-3/7 T HENDERSON SSDA CONF SACTO		01-0000-0-0000-7100-5200-410-000-000		606.66
8563-0310-05	3/5-3/7 L GLOVER SSDA CONF SACTO		01-0000-0-0000-7100-5200-410-000-000		562.56
8563-0310-06	3/5-3/7 J CAYLOR SSDA CONF SACTO		01-0000-0-0000-7100-5200-410-000-000		532.66
85630310-03	3/5-3/7 J BINGHAM SSDA CONF SACTO		01-0000-0-0000-7100-5200-410-000-000		592.66

Number of Items

1

34,129.20

Totals for Register 001120

2023 FUND-OBJ Expense Summary / Register 001120

01-4100	883.01	
01-4300	5,812.34	
01-4307	328.62	
01-4311	886.14	
01-5200	8,010.92	
01-5800	17,147.48	
01-5833	155.40	
01-9110*		33,223.91-
Totals for Fund 01	33,223.91	33,223.91-
13-4700	905.29	

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 905, Source = N, Pay To = N, Payment Method = N, Check Number(s) = 40246770, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

905 - Corning Union High School

Generated for DIANA DAVISSON (DDAVISSON905), Apr 6 2023

12:23PM

13-9110*		905.29-
Totals for Fund 13	905.29	905.29-
Totals for Register 001120	34,129.20	34,129.20-
* denotes System Generated entry		
Net change to Cash 9110	34,129.20-Credit	

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 905, Source = N, Pay To = N, Payment Method = N, Check Number(s) = 40246770, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

905 - Corning Union High School

Generated for DIANA DAVISSON (DDAVISSON905), Apr 6 2023 12:23PM

Page Intentionally Left Blank

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 905, Source = N, Pay To = N, Payment Method = N, Check Number(s) = 40246770, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

905 - Corning Union High School

Generated for DIANA DAVISSON (DDAVISSON905), Apr 6 2023 12:23PM

Human Resources Report					
Board Meeting Date:		4/20/23			
<u>Action</u>	<u>Type</u>	<u>Name</u>	<u>Position</u>	<u>Effective</u>	<u>Background</u>
Retirement	Voluntary	Rodriguez, Martha	CUHS Bilingual Para	3/23/23	22 1/2 years in the district
Extra Duty/Stipend/Temporary/Coaching Authorizations					

Corning Union High School District

Donations Report

Board Meeting Date:

4/20/23

<u>Received From</u>	<u>Item</u>	<u>Reference</u>	<u>Amount/Value</u>	<u>Description</u>	<u>Purpose</u>
Stifel Eric Moxon	Donation	Cash Donation	\$500	CASH Donation	Rodgers Ranch Showcase
Tehama Together	Donation	Cash Donation	\$510	CASH Donation	Homeless Students



CHANGE ORDER # 2

DATE: 2/8/23

PROJECT TITLE: Corning HS Shade Structure

TO: Corning Union High School District
643 Blackburn Ave.
Corning, CA 96021

PROJECT: 22-2003

You are hereby authorized and directed to make the changes to your contract covering the above project as described below:

Ginno Construction:

- Furnish & deliver (5) new CG5 site drains & cast-iron grates for fire lane \$ 800.00

Subtotal	\$ 800.00
Mark Up (15%)	\$ 120.00
Total Change Order	\$ 920.00

Additional Contract days (if none, state "NONE"): **NONE**

It is hereby understood that the Net Contract Amount has changed as stated above and the provisions of the contract will not be changed or affected by this Change Order.

RECOMMENDED BY: Ian Rash

ACCEPTED BY:

Signature

Signature

855 Marauder St., Ste. 100, Chico CA 95973
Phone (530) 894-6859 / Fax (530) 894-6061
Contractor's License No. 921238



CHANGE ORDER # 3

DATE: 2/15/23

PROJECT TITLE: Corning HS Shade Structure

TO: Corning Union High School District
643 Blackburn Ave.
Corning, CA 96021

PROJECT: 22-2003

You are hereby authorized and directed to make the changes to your contract covering the above project as described below:

Dawson Landscaping:

- Additional work regarding existing irrigation sleeves (see attached) \$ 2,320.81

Subtotal	\$ 2,320.81
Mark Up (15%)	\$ 348.12
Total Change Order	\$ 2,668.93

Additional Contract days (if none, state "NONE"): **NONE**

It is hereby understood that the Net Contract Amount has changed as stated above and the provisions of the contract will not be changed or affected by this Change Order.

RECOMMENDED BY: Ian Rash

ACCEPTED BY:



Signature



Signature

855 Marauder St., Ste. 100, Chico CA 95973
Phone (530) 894-6859 / Fax (530) 894-6061
Contractor's License No. 921238



DAWSON

— LANDSCAPING —

Lic. 947019 1444 Nord Ave. Chico, Ca. 95926

Invoice

Date	Invoice #
2/8/2023	2023-2270

Bill To
Ginno Construction 297 Convair Ave Ste #2 Chico, Ca. 95973

			P.O. No.	Terms
				Due on receipt
Item	Description	Qty	Rate	Amount
	Additional work regarding existing sleeves at Corning HS.			
	Took (19) labor hours to extend and wrap pipes. We used 2.5" sch 40 pipes as that was what was originally installed. Per the redline plan you will see where we had to extend and wrap pipes with foam. The sleeves were not where they were indicated on the plans and in one area the existing sleeves had to be removed to get a new footing installed.			
Labor	Total labor hours (19) did not include drive time. Price is our labor rate plus 15%.	19	66.60	1,265.40
Materials	2.5" Sch 40 pipe, pipe wrap, glue, primer, misc. tools for completion of the project. Total of approx. 110' of 2.5" sch 40 pipe. Had to purchase at Ace in Corning due to time constraints (inspections and pouring of concrete the next day).		1,055.41	1,055.41
Thank you for your business.			Total	\$2,320.81
Customer Service: info@dawsonlandscaping.com			Payments/Credits	\$0.00
			Balance Due	\$2,320.81

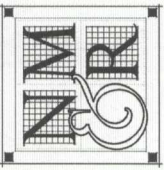
Finance charges of 18% per annum to be applied to outstanding balances 30 days or more past due.

O: (530) 343-0384 F: (530) 345-7656 1444 Nord Ave. Chico, Ca. 95926

Michael Lander ASLA
Landscape Architecture
R.A. 2309
20279 Lase Drive Redding, California 96002
(530) 225-2488 mlander@asla.com

DESIGNED BY
DIV. OF THE STATE ARCHITECT
APP: 02-120078 INC.
REVIEWED FOR
DATE: 07/26/02

Copyright ©
All rights reserved. No part of this drawing may be reproduced or transmitted in any form or by any means electronic or mechanical, including photocopying, recording, or by any information storage and retrieval system, without permission in writing from the author.



NICHOLS
MELBURG
ROSSETTO
ARCHITECTS
300 KNOWLTON DRIVE
REDDING, CA. 96002
(530) 222-3300 (530) 222-3538
http://www.nmrdesign.com



PROJECT NAME
SHADE STRUCTURES
FOR

CORNING
HIGH SCHOOL
DISTRICT
Oakridge Union High
School District
843 Blackburn Ave.
Corning, CA 96021

SHEET TITLE
IRRIGATION PLAN

DRAWING STATUS
CONSTRUCTION
DOCUMENT SET

REVISIONS
Sym. Description By Date

Drawn By
Checked By
Date Drawn
Scale
Job No.
SHEET No.

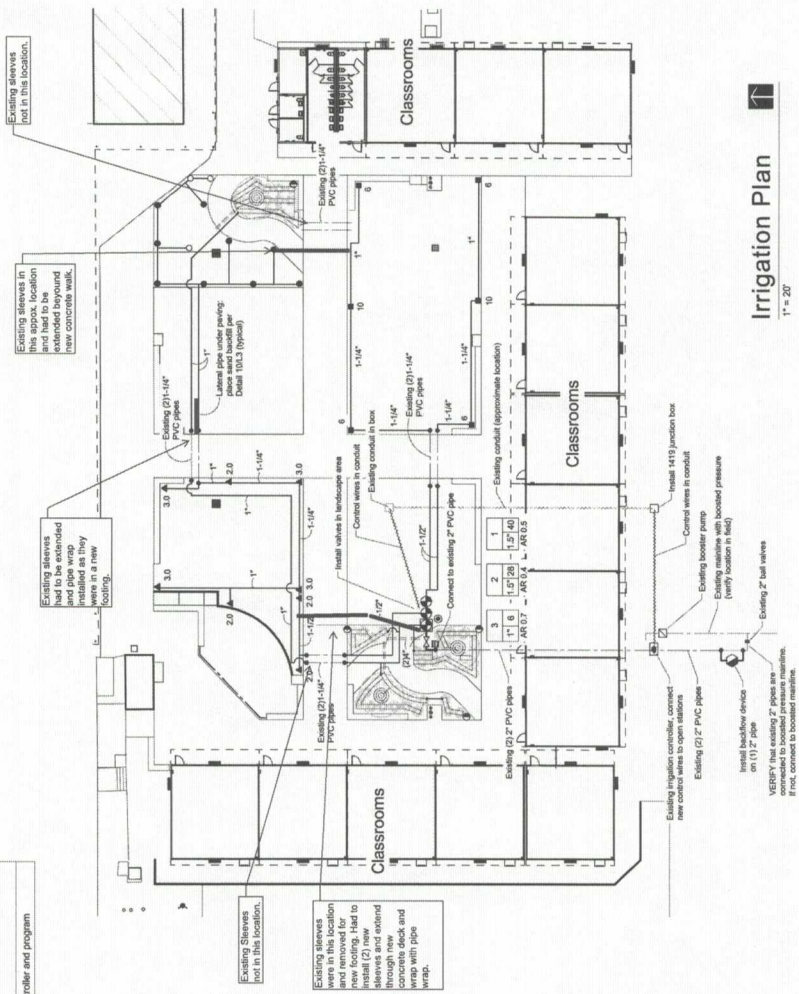
L2

Irrigation Schedule

Symbol	Description	Make/Model	Remarks
□	Existing booster pump		verify location and size in field
●	Connection to existing PVC pipe		verify location and size in field
○	1-1/2" RPP w/ steel enclosure	Wilkins 975X12, Strongbox 88BC-6CR	see 2L3, verify location with Owner
○	1-1/2" Ball valve (SCH 80 PVC)		see 2L3
○	1-1/2" Electric valve	Rainbird 150-PEB valve	see 3L3
○	Drip valve assembly - SCH 40 ball valve, 1" electric valve, 1" pressure regulating basket filter (200 mesh, 40 PSI outlet)	Rainbird 100-PEB valve, PIRB-100 filter or equal	see 3L3, pressure regulation not required on filter if outlet pressure is less than 50 PSI
○	1" Quick coupler valve with locking cover & swivel key	Rainbird 44-RC with 44K key & SH-1 swivel	see 4L3
○	Rotary sprinkler - 4" pop-up, part circle	Rainbird 6504-PC	see 5L3, nozzle size on plan
○	Rotary sprinkler - 4" pop-up, part circle	Rainbird 6504-PC	see 5L3, nozzle size on plan
○	Rotary sprinkler - 4" pop-up	Hunter MP-2000-40, Rainbird R204-SF45-F body	see 6L3
○	Rotary sprinkler - 4" pop-up	Hunter MP-1000-90/360, Rainbird R204-SF45-F body	see 7L3, subsurface installation, 16" oc. or as shown, provide supplemental watering as required for establishment
○	In-line drip tubing with pressure compensating emitters, copper chip, and check valves (40psi @ 12" oc.)	Rainbird XFS-CV-06-12	see 8L3
○	Drip System Operation Indicator (8" height, 5" MP)	DIG "DSP-08"	install per manufacturer's instructions, 1 per circuit
○	PVC to drip tubing adaptor		see 8L3
○	Flux cap		see 8L3, install at ends of tubing
○	Mainline - SCH 40 PVC Pipe		1-1/2" if not sized on plan
○	Lateral - SCH 40 PVC Pipe		3/4" if not sized on plan
○	4" Sleeve - PVC Pipe		see 10L3, install one sleeve per location unless noted different size as required
○	Electrical conduit with control wires		verify location and size in field
○	Existing electrical conduit		connect new control wires to controller and program
○	Existing irrigation controller (Rainbird ESP-MES)		

Valve size	Valve number	Application rate (gallons per hour)
1"	2	AR 1.7
1.5"	5	AR 1.7
2"	AR 1.7	AR 1.7

Irrigation system is designed for a maximum flow rate of 40 GPM and a minimum pressure of 60 PSI at the point of connection.
If flow or pressure differ by more than 10%, contact Landscape Architect.
Irrigation Plan is diagrammatic. Install all irrigation pipe and equipment in landscape unless shown different on plan.
Verify integrity of existing PVC pipe at beginning of project.



Irrigation Plan
1" = 20'



CHANGE ORDER # 5

DATE: 2/23/23

PROJECT TITLE: Corning HS Shade Structure

TO: Corning Union High School District
643 Blackburn Ave.
Corning, CA 96021

PROJECT: 22-2003

You are hereby authorized and directed to make the changes to your contract covering the above project as described below:

Applied Finishes: \$ 2,620.00

- Paint hand rail on raised platform (come pre-primed by metal fab sub) – per RFI #5 response

Subtotal	\$ 2,620.0
Mark Up (15%)	\$ 393.00
Total Change Order	\$ 3,013.00

Additional Contract days (if none, state "NONE"): **1 days**

It is hereby understood that the Net Contract Amount has changed as stated above and the provisions of the contract will not be changed or affected by this Change Order.

RECOMMENDED BY: Ian Rash

ACCEPTED BY:



Signature



Signature



Letter of Scope

Date: 2/22/2023

To: Ginno Construction

Project: Corning HS Shade Structure Rails

We propose to furnish labor and material for the proposed paint job located at the above address.

Handrail **\$2,620.00**

Total **\$2,620.00 (price is good for 90 days)**

Inclusions: painting of 1 set of handrails. Exterior:

- Mask off non painted surfaces
- 1 coat DTM primer and 2 coats DTM finish 1 set of handrail
- Clean up all related debris

Exclusions: Painting of exposed roof top piping. Crown molding and chair railings. Sealing of masonry/concrete or stone products. Application of bituminous coatings, signage, and striping. Color coding of piping. FRP, staining, or transparent finishes. High performance coating. Spot priming welds and bolt connections. Powder coating. Elastomeric coatings. Fire proofing or intumescent painting. Wallcoverings/graphics, stencil, murals, and floor sealers/epoxy coatings. Cabinetry, lead abatement and sandblasting, brush off blasting cleaning, blast cleaning, white metal blasting cleaning, commercial blast cleaning.

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 2023
Month Year

Date for information to be reported publicly at governing board meeting: 04/20/23

Please check the box that applies:

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

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

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

Jared Caylor

Print Name of District Superintendent

Signature of District Superintendent



Torch by: Lyn Lachman Miller	Fiction HB	When 17-year-old Pavol fatally sets himself on fire in Prague in 1969 to protest the Soviet invasion of Czechoslovakia, his three best friends must figure out how to survive an oppressive regime without him
The Luminaries by: Suan Dennard	Fiction HB	Winnie Wednesday, an outcast from the Luminaries, is determined to restore her family's good name by taking the deadly hunter trials on her sixteenth birthday, but when she turns to her former best friend Jay Friday for
Salt and Sugar by: Rebecca Carvalho	Fiction HB	To save her family's bakery, Salt, which has been at war with the Molinas' bakery, Sugar, across the street, Lari Ramires does the unthinkable by teaming up with Pedro Molinas to save both their bakeries, falling in love in the process
The Getaway by: Lamar Giles	Fiction HB	Jay discovers that mountain resort where he lives and works with his friends and family is also a doomsday oasis for the rich and powerful who expect top-notch customer service even as the world outside the resort's walls disintegrates
I Survived the Wellington Avalanche 1910 by: Lauren Tarshis	Fiction HB	The snow came down faster than train crews could clear the tracks, piling up in drifts 20 feet high. At the Wellington train depot in the Cascade Mountains, two trains sat stranded, blocked in by snow slides to the east and west. Some passengers braved the storm to hike off the mountain, but many had no choice but to wait out the storm. But the storm didn't stop. One day passed, then two, three...six days. The snow turned to rain. Then, just after midnight on March 1, a lightning storm struck the mountain, sending a ten-foot-high wave of snow barreling down the mountain
We Are All We Have by: Marina Budhos	Fiction HB	After her mom is taken by ICE, seventeen-year-old Rania's hopes and dreams for the future are immediately put on hold as she figures out how take care of her younger brother and survive in a country that seems to be closing around them.
I Miss You, I Hate This by: Sara Saedi	Fiction HB	Best friends Parisa Naficy and Gabriela Gonzales grapple with the complexities of their relationship even while they spend their senior year apart due to a pandemic that disproportionately affects young people.
Shot Clock by: Caron Butler	Fiction HB	After the death of his friend, Tony must work to make the basketball team, but when he gets the chance to join the squad as statistician, he must grapple with honoring the memory of his basketball-loving friend while also trying to fit in on the team.

<p>We Are Troopers: The women of the winningest team in pro football history by: Stephen Guinan</p>	<p>Fiction HB</p>	<p>Amid a national backdrop of the call to pass the Equal Rights Amendment, the National Women's Football League was founded as something of a gimmick. However, the league's star team, the Toledo Troopers, emerged to challenge traditional gender roles and amass a win-loss record never before or since achieved in American football. The players were housewives, factory workers, hairdressers, former nuns, high school teachers, bartenders, mail carriers, pilots, would-be drill sergeants. Black, white, Latina. Mothers and daughters and aunts and sisters. But most of all, they were athletes who were denied the opportunity to play a game they were born to play. Before the protests and the lobbyists, before the debates and the amendments, before the marches and the mandates, there was only an obscure advertisement in a local Midwestern paper and those who answered it, women such as Lee Hollar, the only woman working the line at the Libbey glass factory; Gloria Jimenez, who grew up playing sports with her six brothers; and Linda Jefferson, the greatest female athlete you've never heard of. Stephen Guinan grew up in Toledo pulling for his hometown football team, and who -- in the innocence of youth-did not realize at the time what a barrier-breaking lost piece of history he was witnessing. We Are the Troopers sheds light on forgotten champions who came together for the love of the game</p>
<p>Welcome to Feral- Little Town. Big Scares! #1 by: Mark Fearing</p>	<p>Graphic Novel</p>	<p>In five spooky stories, an intrepid young resident invites readers to look a little closer at this scenic rural town's secrets, mysteries, and unexplained disappearances</p>



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, 2023

Enclosed is a form upon which to record your district and/or school representatives to leagues for **next year, 2023-2024**. 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, 2023, 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.

Northern Section, CIF
2023-2024 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, 2023.** 2241 St. George Ln. #2, Chico, CA 95926

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 2023-2024 school year as the school's league representative:

PHOTOCOPY THIS FORM TO LIST ADDITIONAL SCHOOL REPRESENTATIVES

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

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

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

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

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

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

**PLEASE RETURN THIS FORM DIRECTLY TO THE CIF SECTION OFFICE.
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

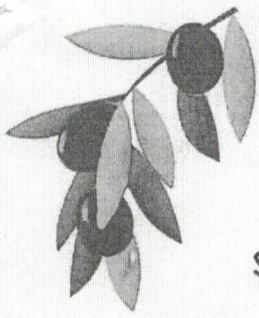
Joe Heinz, Commissioner
3470 College Avenue
San Diego, CA 92115
Phone: (858) 292-8165
Email: scandia@cifsds.org

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

Jared Caylor, Superintendent

Board Members: James Bingham, Todd Henderson, Larry Glover, Tony Turri and Cody Lamb

Surplus Equipment/Obsolete Equipment and/or Furniture Form

Date April 4, 2023

Site CUHS (GBB)

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
• Old uniform shorts: \$5 each, ~ 50 shorts, uniforms haven't been worn in at least 6 years	Closet for students in need; give away
• Med kit (empty): \$10, 1, broken	Trash
• Table Decorations: \$1 each, about 20, smashed + dirty, no longer used	Trash
• DVD writer: \$20, 1, no longer use a camcorder for film	Give Away or Trash
• Practice Senses: \$5, 3, no longer use this style	Give Away or Trash

X For additional items, check here and attach list.

Supervisor Approval: [Signature]

Signature

4/5/23

Date

Site Administrator: _____

Signature

Date

Superintendent Approval _____

Signature

Date

Board Meeting Date 4/20/23

Approved ☐

Denied ☐

Disposition:

Description

- Old Uniforms: \$15, about 30, haven't been used in several years

Recommended Disposition

Give Away as Prizes
@ Summer camp

- Backpacks: \$10, 4, haven't been used + out of State

Give away as Prizes @
Summer camp

Sports Survey Results and Recommendations -

The results from the sports survey conducted in November provided the following results regarding the possible addition of a CIF sport to the CUHS athletic program. Every student on campus had the opportunity to take the survey. The final question of the survey asked:

"Please list any sports or athletic activities which are not presently offered at this school in which you would be interested in participating if they were offered. "

The current Senior class (2023) requested the following out of 231 responses:

Boys Volleyball - 23

Swimming - 11

Lacrosse - 7

Boxing - 7

All other responses were 3 or less

The Junior Class (2024) requested the following out of 166 responses:

Boxing 12

Boys Volleyball 10

All other responses were 5 or less

The Sophomore Class (2025) requested the following out of 194 responses:

Swimming - 12

Boys Volleyball - 9

Boxing - 8

All other responses were 4 or less

The Freshmen Class (2026) requested the following out of 231 responses:

Swimming - 12

Boxing - 10

Bowling - 10

Lacrosse - 8

All other responses were 5 or less

Total: Boys Volleyball = 42, Boxing = 37, Swimming = 35, Lacrosse = 15, Bowling = 10

Boys Volleyball is a sanctioned sport however there is currently only one team in the Northern Section (Chico) which brought the team back this year after an extended hiatus. Boys Volleyball is played in the Spring. CUHS has had moderate to declining numbers in baseball, boys track and boys tennis. Adding another boys team would further deplete the number of athletes over the Spring programs possibly collapsing current teams. Boys Volleyball would also incur extensive travel costs and time out of school to play opponents.

Boxing is not a CIF sanctioned sport. Boxing is offered through a local PAL program. Students may join PAL and participate through a local program.

Swimming is a CIF sanctioned sport. There are significant costs and impact to adding a swimming team. Swimming is a fall sport and by adding a swimming team athletes will be taken from cross country, field hockey, girls tennis and volleyball. Cross County, tennis and field hockey have declining participation. Currently, the city pool closes the Friday prior to school starting and the cost to keep the pool open, clean and sanitized could cost the school up to \$379 per day (84 days -Aug 12 to Nov 1) over the course of the season this total could be \$31836. We would also need to pay a lifeguard for each practice or pay to have the coaches certified. Only two schools in the Northern Section offer swimming and field hockey and that is Chico (enroll 1970) and Pleasant Valley (enroll 1857). Corning enrollment is 1014.

Lacrosse is a sanctioned CIF sport however there are no Lacrosse teams in the Northern Section. Lacrosse would also incur extensive travel costs and time out of school to play opponents.

Bowling is not a CIF sanctioned sport. The city of Corning has a local bowling alley in which students may join afternoon and evening bowling teams.

Although none of the obstacles listed above are impossible, enrollment projections over the next 5-7 years show a declining enrollment at CUHS. The athletic program may have less athletes participating so any new sports added to the athletic program will collapse another team as we do not have enough athletes to sustain long term teams. At this time CUHS admin and the Athletic Director recommend no new teams to be added for the 23-24 athletic season.

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

AUDIT REPORT

JUNE 30, 2022



Chavan & Associates, LLP
Certified Public Accountants
15105 Concord Circle, Suite 130
Morgan Hill, CA 95037

Page Intentionally Left Blank

**CORNING UNION HIGH SCHOOL DISTRICT
TEHAMA COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
FINANCIAL SECTION:	
Independent Auditor's Report	1
Management's Discussion and Analysis	7
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	17
Statement of Activities	18
Fund Financial Statements:	
Balance Sheet - Governmental Funds.....	19
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	20
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	21
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities.....	22
Statement of Fiduciary Net Position - Fiduciary Funds.....	23
Statement of Changes in Fiduciary Net Position - Fiduciary Fund	24
Notes to the Basic Financial Statements	25
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of Revenue, Expenditures and Changes in Fund Balances – Budget and Actual (GAAP) General Fund.....	59
Schedule of Revenue, Expenditures and Changes in Fund Balances – Budget and Actual (GAAP) Foundation Special Revenue Fund	60
Schedule of CalPERS Pension Plan Contributions.....	61
Schedule of CalSTRS Pension Plan Contributions.....	62
Schedule of CalPERS Proportionate Share of Net Pension Liability	63
Schedule of CalSTRS Proportionate Share of Net Pension Liability	64
Schedule of Total OPEB Liability	65
SUPPLEMENTARY INFORMATION:	
Combining Statements – Nonmajor Funds:	
Combining Balance Sheet – Nonmajor Governmental Funds	67
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds.....	68
State and Federal Award Compliance Section:	
Organization (Unaudited).....	71
Schedule of Average Daily Attendance	72
Schedule of Instructional Time	73
Schedule of Charter Schools (Unaudited).....	74
Schedule of Financial Trends and Analysis (Unaudited).....	75

**CORNING UNION HIGH SCHOOL DISTRICT
TEHAMA COUNTY**

TABLE OF CONTENTS

Schedule of Expenditures of Federal Awards	76
Reconciliation of the Annual Financial and Budget Report to the Audited Financial Statements	77
Notes to State and Federal Award Compliance Sections	78
 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>	81
Independent Auditor’s Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with Uniform Guidance.....	83
Independent Auditor’s Report on Compliance with Requirements that Could Have A Direct and Material Effect on State Programs.....	86
 FINDINGS AND RECOMMENDATIONS:	
Schedule of Findings and Questioned Costs.....	91
Status of Prior Year Findings and Recommendations	93

**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 the Corning Union High School District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

District management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAGAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of CalPERS pension contributions, schedule of CalPERS proportionate share of net pension liability, schedule of STRS pension contributions, schedule of STRS proportionate share of net pension liability, schedule of contributions for other postemployment benefits, and schedule of changes in net OPEB liability, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental



Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual nonmajor fund financial statements, as required by the Governmental Accounting Standards Board, organization schedule, schedule of average daily attendance, schedule of instructional time offered, schedule of charter schools, schedule of financial trends and analysis, and the reconciliation of the Annual Financial and Budget report to the audited financial statements, as required by the 2021-22 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, and schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Regulations, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, schedule of average daily attendance, schedule of instructional time offered, the reconciliation of the Annual Financial and Budget report to the audited financial statement, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, schedule of average daily attendance, schedule of instructional time offered, the reconciliation of the Annual Financial and Budget report to the audited financial statement, and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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



Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. 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

February 24, 2023
Morgan Hill, California

Page Intentionally Left Blank

Management's Discussion and Analysis

Corning Union High School District
Management's Discussion and Analysis
June 30, 2022

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, 2022. 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 2022 are as follows:

- Total net position increased by \$2,360,241 (21%) from June 30, 2021 to June 30, 2022, mainly due to an increase in federal and state grants.
- The District recorded deferred outflows of resources of \$3,464,550 and deferred inflows of resources of \$6,005,784 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 \$18,994,343 in government-wide expenses which is 89% of total government-wide revenues. Program specific revenues in the form of operating grants and contributions and charges for services accounted for \$6,862,353 (32%) of the total revenues of \$21,354,584.
- General revenue of \$14,492,231, which includes property taxes, unrestricted federal and state grants and LCFF sources, was 68% of total revenues in 2022, as compared to 64% in 2021.
- The fund balances in all funds increased by \$845,128, which is a 7% decrease from 2021, mostly due to increases in grant funding.
- Total governmental fund revenues and expenditures totaled \$21,354,584 and \$20,509,456, 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, 2022

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 2022?" 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, 2022

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, 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, 2022

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, 2022 compared to June 30, 2021:

Table 1 - Summary of Net Position				
	Governmental Activities			
	2022	2021	\$ Change	% Change
Assets				
Current and Other Assets	\$ 15,439,202	\$ 16,529,104	\$ (1,089,902)	-7%
Capital Assets	21,386,585	21,330,462	56,123	0%
Total Assets	\$ 36,825,787	\$ 37,859,566	\$ (1,033,779)	-3%
Deferred Outflows	\$ 3,464,550	\$ 3,584,889	\$ (120,339)	-3%
Liabilities				
Current Liabilities	\$ 2,155,872	\$ 4,096,347	\$ (1,940,475)	-47%
Long-Term Liabilities	20,676,733	26,851,418	(6,174,685)	-23%
Total Liabilities	\$ 22,832,605	\$ 30,947,765	\$ (8,115,160)	-36%
Deferred Inflows	\$ 6,005,784	\$ 1,404,983	\$ 4,600,801	77%
Net Position				
Net Investment in Capital Assets	\$ 11,672,890	\$ 11,331,733	\$ 341,157	3%
Restricted	1,465,510	2,555,179	(1,089,669)	-43%
Unrestricted	(1,686,452)	(4,795,205)	3,108,753	65%
Total Net Position	\$ 11,451,948	\$ 9,091,707	\$ 2,360,241	21%

Current and other assets decreased by 7% mostly due to the issuance of new bonds and additional government grants received during the year. Accordingly, capital assets increased by 0% from capital outlay related to bond spending or expenditures incurred on facility improvement programs. Current liabilities decreased by 47% 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, 2022

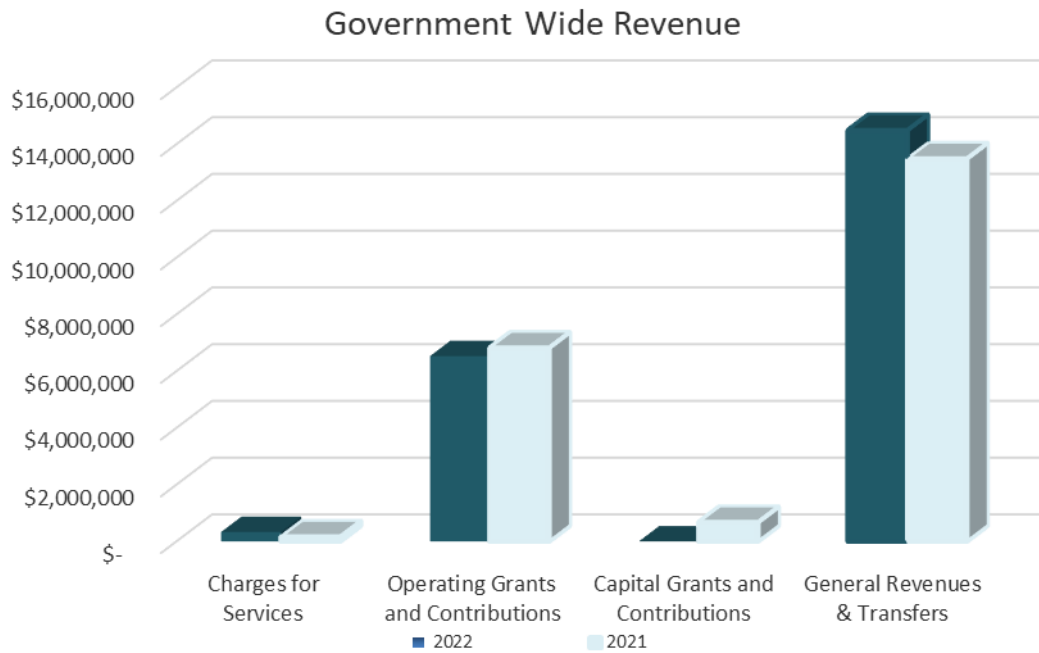
Table 2 compares the components of changes in net position for the fiscal year 2022 versus 2021:

Table 2 - Change in Net Position				
	Governmental Activities			
	2022	2021	\$ Change	% Change
Revenues				
Program Revenues:				
Charges for Services	\$ 331,885	\$ 168,727	\$ 163,158	97%
Operating Grants and Contributions	6,530,468	6,827,631	(297,163)	-4%
Capital Grants and Contributions	-	676,660	(676,660)	-100%
General Revenues & Transfers	14,492,231	13,493,171	999,060	7%
Total Revenues	21,354,584	21,166,189	188,395	1%
Program Expenses				
Instruction	9,682,594	9,300,425	382,169	4%
Instruction-Related Services	1,144,010	1,053,399	90,611	9%
Pupil Services	2,746,140	2,483,246	262,894	11%
General Administration	1,257,426	1,369,060	(111,634)	-8%
Plant Services	2,546,159	2,112,515	433,644	21%
Ancillary services	945,821	543,105	402,716	74%
Community services	17,826	49,591	(31,765)	-64%
Other outgo	198,790	172,799	25,991	15%
Interest on Long-term Debt	455,577	835,379	(379,802)	-45%
Total Expenses	18,994,343	17,919,519	1,074,824	6%
Change in Net Position	2,360,241	3,246,670	(886,429)	-27%
Beginning Net Position	9,091,707	5,621,223	3,470,484	62%
Prior Period Adjustments - GASB 84	-	223,814	(223,814)	-100%
Ending Net Position	\$ 11,451,948	\$ 9,091,707	\$ 2,360,241	26%

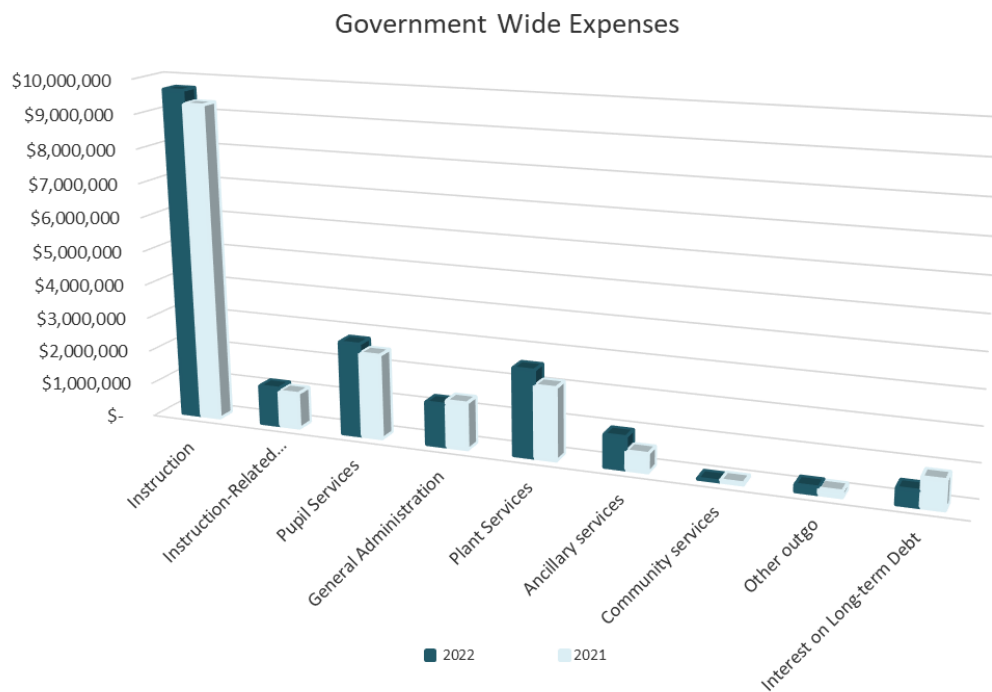
Operating grants and contributions decreased by 84% from additional Covid-related funding. Expenses increased by \$1,074,824 or 6%.

Corning Union High School District
Management's Discussion and Analysis
June 30, 2022

The following chart compares government-wide revenue by category for 2022 and 2021:



The next chart compares government-wide expenses by category for 2022 and 2021:



Corning Union High School District
Management's Discussion and Analysis
June 30, 2022

Governmental Activities

Direct Instruction, Instruction-Related Services, and Pupil Services represent 71% of total expenses in 2022 versus 72% in 2021. The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. Table 2 shows the total cost of services while Table 3 shows the net cost of services and identifies the cost of these services supported by revenues.

Table 3 - Net Cost of Services					
Function	2022	2021	Increase (Decrease)	Percent	
Instruction	\$ 6,219,150	\$ 4,744,331	\$ 1,474,819	31.1%	
Instruction-Related Services	782,802	(127,409)	910,211	116.3%	
Pupil Services	780,011	1,388,825	(608,814)	-43.8%	
General Administration	1,055,715	1,191,134	(135,419)	-11.4%	
Plant Services	2,348,681	1,970,511	378,170	19.2%	
Ancillary services	425,312	352,683	72,629	20.6%	
Community services	17,826	49,591	(31,765)	-64.1%	
Other outgo	46,916	(158,544)	205,460	437.9%	
Interest on Long-term Debt	455,577	835,379	(379,802)	-45.5%	
Total Net Cost of Services	\$ 12,131,990	\$ 10,246,501	\$ 1,885,489	18.4%	

The District's Funds

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

Table 4 - Change in Fund Balances					
Funds	2022	2021	Increase (Decrease)	Percent	
General Fund	\$ 8,353,527	\$ 6,960,308	\$ 1,393,219	20.0%	
Foundation Fund	3,413,914	3,906,832	(492,918)	-12.6%	
Nonmajor Governmental Funds	1,655,138	1,710,311	(55,173)	-3.2%	
Total Fund Balances	\$ 13,422,579	\$ 12,577,451	\$ 845,128	6.7%	

Corning Union High School District
Management's Discussion and Analysis
June 30, 2022

Capital Assets

Table 5 shows June 30, 2022 capital asset balances compared to June 30, 2021:

Table 5 - Summary of Capital Assets Net of Depreciation				
	2022	2021		
Capital Asset	Net Capital Assets	Net Capital Assets	Increase (Decrease)	Percent
Land	\$ 357,500	\$ 357,500	\$ -	0.0%
Work-in-Progress	827,521	8,770,923	(7,943,402)	-90.6%
Buildings	15,569,049	7,457,125	8,111,924	108.8%
Site Improvements	3,457,678	3,580,408	(122,730)	-3.4%
Vehicles and Equipment	1,174,837	1,164,506	10,331	0.9%
Totals	\$ 21,386,585	\$ 21,330,462	\$ 56,123	0.3%

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 2022.

Table 6 - Long-term Liabilities				
Type	2022	2021	Increase (Decrease)	Percent
General obligation bonds	\$ 7,710,000	\$ 7,840,000	\$ (130,000)	-1.7%
Bond premiums	575,941	596,706	(20,765)	-3.5%
Capital leases	-	6,559	(6,559)	-100.0%
Direct borrowing - note payable	2,003,695	2,152,170	(148,475)	-6.9%
Direct borrowing - line of credit	143,314	180,520	(37,206)	-20.6%
Net pension liabilities	8,025,172	14,195,978	(6,170,806)	-43.5%
Total OPEB liability	2,164,185	1,820,337	343,848	18.9%
Compensated absences	54,426	59,148	(4,722)	-8.0%
Total	\$ 20,676,733	\$ 26,851,418	\$ (6,174,685)	-23.0%

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, 2022

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 2022. During the budget revision process the District accounts for prior year ending balances by budgeting to use the carryover. Budgeted revenue increased by \$2,004,055 from adopted to final and budgeted expenditures increased by \$2,715,367 from adopted to final during the year.

Factors Bearing on the District's Future

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

- The district is aware and monitoring the potential funding cliff that nears as the one-time COVID relief money from the state and federal government runs out.
- The district continues to find ways in making progress towards their facility master plan. The district received notification of Modernization funds distribution in the upcoming 22.23 year.
- Special education costs continue to increase.
- Feeder schools are experiencing declining enrollment which can potentially cause lower enrollment for the district.
- 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, 2022

	Governmental Activities
Assets	
Current Assets:	
Cash and investments	\$ 12,441,416
Accounts receivable	2,959,469
Other assets	38,317
Total Current Assets	<u>15,439,202</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	1,185,021
Capital assets, net of depreciation	20,201,564
Total Noncurrent Assets	<u>21,386,585</u>
Total Assets	<u><u>\$ 36,825,787</u></u>
 Deferred Outflows of Resources	
Pension adjustments	\$ 3,271,678
OPEB adjustments	192,872
Total Deferred Outflows of Resources	<u><u>\$ 3,464,550</u></u>
 Liabilities	
Current Liabilities:	
Accounts payable	\$ 1,475,120
Accrued salaries and benefits	104,204
Unearned revenue	437,299
Accrued interest	139,249
Total Current Liabilities	<u>2,155,872</u>
Long-term Liabilities:	
Due within one year	349,019
Due beyond one year	20,327,714
Total long-term Liabilities	<u>20,676,733</u>
Total Liabilities	<u><u>\$ 22,832,605</u></u>
 Deferred Inflows of Resources	
Pension adjustments and changes	\$ 5,833,656
OPEB Adjustments	172,128
Total Deferred Inflows of Resources	<u><u>\$ 6,005,784</u></u>
 Net Position	
Net investment in capital assets	\$ 11,672,890
Restricted for:	
Capital projects	162,631
Cafeteria program	342,136
Educational programs	960,743
Total restricted net position	<u>1,465,510</u>
Unrestricted	<u>(1,686,452)</u>
Total Net Position	<u><u>\$ 11,451,948</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, 2022**

		Program Revenues		Net (Expense)
		Charges for	Operating	Revenue and
	Expenses	Services	Grants and	Changes in
			Contributions	Net Position
Governmental activities				
Instruction	\$ 9,682,594	\$ 102,590	\$ 3,360,854	\$ (6,219,150)
Instruction-related services:				
Supervision of instruction	283,428	9,781	200,194	(73,453)
Instruction library, media and technology	196,021	-	62,930	(133,091)
School site administration	664,561	-	88,303	(576,258)
Pupil services:				
Home-to-school transportation	836,800	48,467	531,930	(256,403)
Food services	684,324	70,474	869,041	255,191
All other pupil services	1,225,016	20,319	425,898	(778,799)
General administration:				
All other general administration	1,257,426	11,333	190,378	(1,055,715)
Plant services	2,546,159	316	197,162	(2,348,681)
Facility acquisition and construction				
Ancillary services	945,821	35,017	485,492	(425,312)
Community services	17,826	-	-	(17,826)
Transfers to other agencies	198,790	33,588	118,286	(46,916)
Interest on long-term debt	455,577	-	-	(455,577)
Total governmental activities	<u>\$ 18,994,343</u>	<u>\$ 331,885</u>	<u>\$ 6,530,468</u>	<u>(12,131,990)</u>
General revenues:				
Taxes and subventions:				
Taxes levied for general purposes				3,158,389
Taxes levied for debt service				277,810
Federal and state aid not restricted to specific purposes				10,639,886
Interest and investment earnings				(127,616)
Interagency revenues				198,073
Miscellaneous				345,689
Total general revenues				<u>14,492,231</u>
Change in net position				2,360,241
Net position beginning				<u>9,091,707</u>
Net position ending				<u>\$ 11,451,948</u>

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

CORNING UNION HIGH SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022

	General Fund	Foundation Special Revenue Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Assets				
Cash and investments	\$ 7,433,654	\$ 3,403,081	\$ 1,604,681	\$ 12,441,416
Accounts receivable	2,704,653	165,350	89,466	2,959,469
Due from other funds	146,340	-	-	146,340
Prepaid	-	-	38,317	38,317
Total Assets	<u>\$ 10,284,647</u>	<u>\$ 3,568,431</u>	<u>\$ 1,732,464</u>	<u>\$ 15,585,542</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 1,389,617	\$ 8,177	\$ 77,326	\$ 1,475,120
Accrued salaries and benefits	104,204	-	-	104,204
Due to other funds	-	146,340	-	146,340
Unearned revenue	437,299	-	-	437,299
Total Liabilities	<u>1,931,120</u>	<u>154,517</u>	<u>77,326</u>	<u>2,162,963</u>
Fund balances:				
Nonspendable:				
Revolving fund	1,000	-	500	1,500
Prepaid expenditures	-	-	38,317	38,317
Restricted for:				
Educational programs	960,743	-	-	960,743
Debt service	-	-	334,950	334,950
Cafeteria programs	-	-	342,136	342,136
Capital projects	-	-	830,572	830,572
Assigned for:				
Site repairs	-	-	34,289	34,289
Adult education	-	-	74,374	74,374
Agricultural education	-	3,413,914	-	3,413,914
Educational programs	5,182,897	-	-	5,182,897
Unassigned:				
Economic uncertainties	2,208,887	-	-	2,208,887
Total Fund Balances	<u>8,353,527</u>	<u>3,413,914</u>	<u>1,655,138</u>	<u>13,422,579</u>
Total Liabilities and Fund Balances	<u>\$ 10,284,647</u>	<u>\$ 3,568,431</u>	<u>\$ 1,732,464</u>	<u>\$ 15,585,542</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, 2022**

Total fund balances - governmental funds		\$ 13,422,579
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 \$36,589,941 and the accumulated depreciation is \$15,203,356.		21,386,585
To recognize accrued interest at year end which is not reported in the governmental funds		(139,249)
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.		3,271,678
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.		(5,833,656)
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.		192,872
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.		(172,128)
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	\$ 7,710,000	
Note payable	2,003,695	
Long-term line of credit	143,314	
Unamortized bond premiums	575,941	
Net pension liabilities	8,025,172	
Total OPEB liability	2,164,185	
Compensated absences (vacation)	54,426	(20,676,733)
Total net position - governmental activities		<u>\$ 11,451,948</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, 2022**

	General Fund	Foundation Special Revenue Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
LCFF sources	\$ 13,493,852	\$ -	\$ -	\$ 13,493,852
Federal	2,538,994	-	752,477	3,291,471
Other state	1,792,769	9,956	217,851	2,020,576
Other local	2,309,150	(205,135)	444,670	2,548,685
Total revenues	20,134,765	(195,179)	1,414,998	21,354,584
Expenditures:				
Instruction	9,797,575	22,122	44,590	9,864,287
Instruction-related services:				
Supervision of instruction	297,515	-	-	297,515
Instruction library, media and technology	208,412	-	-	208,412
School site administration	619,906	13,373	65,305	698,584
Pupil services:				
Home-to-school transportation	769,259	-	-	769,259
Food services	35,295	-	692,286	727,581
All other pupil services	1,302,451	-	-	1,302,451
General administration:				
All other general administration	1,308,290	-	22,419	1,330,709
Plant services	2,144,353	262,244	78,432	2,485,029
Facility acquisition and construction	727,007	-	100,514	827,521
Ancillary services	995,291	-	-	995,291
Transfers to other agencies	198,790	-	-	198,790
Debt service:				
Principal	192,240	-	130,000	322,240
Interest and fees	145,162	-	336,625	481,787
Total expenditures	18,741,546	297,739	1,470,171	20,509,456
Net change in fund balances	1,393,219	(492,918)	(55,173)	845,128
Fund balances beginning	6,960,308	3,906,832	1,710,311	12,577,451
Fund balances ending	\$ 8,353,527	\$ 3,413,914	\$ 1,655,138	\$ 13,422,579

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, 2022**

Total net change in fund balances - governmental funds	\$	845,128
--	----	---------

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	983,753	
Depreciation expense	(927,630)	56,123

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

Payment on line of credit	37,206	
Repayment of note payable	148,475	
Payment on capital leases	6,559	
Repayment of bond principal	130,000	322,240

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.

1,216,984

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

20,765

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

4,722

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.

(111,166)

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.

5,445

Changes in net position of governmental activities	\$	2,360,241
--	----	-----------

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, 2022**

	Foundation Private- Purpose Trust Fund
Assets	
Cash on hand and in banks	\$ 3,200
Cash in county treasury	1,832
Investments	<u>200,604</u>
Total Assets	<u><u>\$ 205,636</u></u>
Net Position	
Restricted - held in trust for scholarships	<u>\$ 205,636</u>
Total Net Position	<u><u>\$ 205,636</u></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, 2022**

	Foundation Private-Purpose Trust Fund
Additions	
Investment earnings	\$ (69,243)
Deductions	
Financial assistance to students	<u>77,000</u>
Changes in net position	(146,243)
Net position beginning	<u>351,879</u>
Net position ending	<u><u>\$ 205,636</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, 2022**

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, 2022, 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, 2022**

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, 2022**

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, 2022**

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

E. Fund Accounting

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

Major Governmental Funds:

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

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

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

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

- 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, 2022**

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

Other Postemployment Benefits Other Than Pensions (OPEB):

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

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

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, 2022**

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, 2022**

\$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, 2022**

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, 2022, capital assets net of accumulated depreciation totaling \$21,386,585 was reduced by related debt of \$9,713,695, which excluded premiums attributed to cash reserves for debt service of \$575,941.

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, 2022**

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, 2022

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. 87, Leases

The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financing of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments’ leasing activities. As of June 30, 2022, the District did not have any material contracts that were required to be reported as leases under GASB 87.

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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. 91, Conduit Debt Obligations

The objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement also clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitment and voluntary commitments extended by issuers and arrangements associated with the debt obligations; and improving required note disclosures. The requirements of this Statement were initially to be effective for financial statements for periods beginning after December 15, 2020 but have been delayed to periods beginning after December 15, 2021, pursuant to GASB Statement No. 95. Earlier application is encouraged.

GASB Statement No. 94, Public-Private Partnerships and Public-Public Partnerships and Availability Payment Arrangements

The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The requirements of this Statement are to be effective for financial statements for periods beginning after June 15, 2022. Earlier application is encouraged.

GASB Statement No. 96, Subscription-Based Information Technology Arrangements

GASB 96 provides guidance on accounting for Subscription-Based Information Technology Arrangements (SBITA) where the government contracts for the right to use another party's software. The standards for SBITAs are based on the standards established in GASB Statement No. 87, *Leases*. GASB 96 is effective for fiscal years beginning after June 15, 2022.

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

GASB Statement No. 99, *Omnibus 2022*

Omnibus statements are issued by GASB to address practice issues identified after other standards have been approved for implementation. Omnibus statements “clear up the loose ends” for recent prior statements GASB has issued. This Omnibus addresses recent pronouncements, including GASB 87 – Leases, GASB 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, and GASB 96 – *Subscription-Based Information Technology Arrangements*.

Effective Date: The requirements of this Statement are effective as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

Earlier application is encouraged and is permitted by topic.

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

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

GASB Statement No. 101, *Compensated Absences*

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

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

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

NOTE 2 - CASH AND INVESTMENTS

Summary of Deposits

A summary of deposits as of June 30, 2022, is as follows:

Description	Carrying Amount	Fair Value	Investment Rating
Government-Wide Statements:			
Cash on hand and in banks	\$ 384,923	\$ 384,923	Not Rated
Cash in revolving fund	1,500	1,500	Not Rated
Cash with County	8,753,729	8,531,835	Not Rated
Total Cash Deposits	9,140,152	8,918,258	
Investments:			
Endowment Trust Fund	3,301,264	3,301,264	
Total Investments	3,301,264	3,301,264	
Total Cash and Investments	<u>\$ 12,441,416</u>	<u>\$ 12,219,522</u>	
Fiduciary Funds:			
Cash on hand and in banks	\$ 3,200	\$ 3,200	
Investments	200,604	200,604	
Cash with County	1,832	1,786	Not Rated
Total Cash and Investments	<u>\$ 205,636</u>	<u>\$ 205,590</u>	

Cash in banks and revolving funds

As of June 30, 2022, the bank balances of the District's accounts totaled \$391,814, which was fully insured by FDIC. FDIC covers up to \$250,000 per issuer, per bank.

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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, 2022:

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

Cash in County Treasury

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

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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.

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, 2022:

Receivables	General Fund	Foundation SP. Rev. Fund	Nonmajor Funds	Total
Unrestricted	\$ 531,042	\$ 165,350	\$ -	\$ 696,392
Federal Restricted	1,691,277	-	73,462	1,764,739
State Restricted	421,701	-	-	421,701
Local Restricted	60,633	-	16,004	76,637
Totals	<u>\$2,704,653</u>		<u>\$ 89,466</u>	<u>\$2,959,469</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.

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

As of June 30, 2022, interfund receivables and payables were as follows:

<u>Fund</u>	<u>Due From</u>	<u>Due To</u>
General Fund	\$ 146,340	\$ -
Foundation Fund	-	146,340
Totals	<u>\$ 146,340</u>	<u>\$ 146,340</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 2021-2022.

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION

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

<u>Capital Assets</u>	<u>Balance June 30, 2021</u>	<u>Additions</u>	<u>Adjustments & Deletions</u>	<u>Balance June 30, 2022</u>
Land - not depreciable	\$ 357,500	\$ -	\$ -	\$ 357,500
Construction in progress - not depreciable	8,770,923	827,521	(8,770,923)	827,521
Buildings	18,450,479	8,770,923	-	27,221,402
Site improvements	5,511,534	-	-	5,511,534
Vehicles and equipment	2,515,752	156,232	-	2,671,984
Total capital assets	35,606,188	9,754,676	(8,770,923)	36,589,941
Less accumulated depreciation for:				
Buildings	10,993,354	658,999	-	11,652,353
Site improvements	1,931,126	122,730	-	2,053,856
Vehicles and equipment	1,351,246	145,901	-	1,497,147
Total accumulated depreciation	14,275,726	927,630	-	15,203,356
Total capital assets - net depreciation	<u>\$ 21,330,462</u>	<u>\$ 8,827,046</u>	<u>\$ (8,770,923)</u>	<u>\$ 21,386,585</u>

Depreciation expense was charged to governmental activities as follows:

<u>Governmental Activity</u>	<u>Depreciation Expense</u>
Instruction	\$ 561,007
Supervision of instruction	3,602
School site administration	7,510
Home-to-school transportation	113,276
All other general administration	5,832
Plant services	208,873
Ancillary Services	9,704
Community Services	17,826
Total depreciation expense	<u>\$ 927,630</u>

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 6 - SCHEDULE OF CHANGES IN LONG-TERM LIABILITIES

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

Description	Balance July 01, 2021	Additions	Deletions	Balance June 30, 2022	Due Within One Year
General obligation bonds	\$ 7,840,000	\$ -	\$ 130,000	\$ 7,710,000	\$ 145,000
Bond premiums	596,706	-	20,765	575,941	20,765
Capital leases	6,559	-	6,559	-	-
Direct borrowing - note payable	2,152,170	-	148,475	2,003,695	170,903
Direct borrowing - line of credit	180,520	-	37,206	143,314	-
Net pension liabilities	14,195,978	5,396,009	11,566,815	8,025,172	-
Total OPEB liability	1,820,337	642,498	298,650	2,164,185	-
Compensated absences	59,148	-	4,722	54,426	-
Total Long-term Liabilities	<u>\$ 26,851,418</u>	<u>\$ 6,038,507</u>	<u>\$ 12,213,192</u>	<u>\$ 20,676,733</u>	<u>\$ 336,668</u>

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

NOTE 7 - GENERAL OBLIGATION BONDS

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

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

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

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

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

The outstanding General Obligation Bond debt of the District as of June 30, 2022, is as follows:

Description	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding		Redeemed	Bonds Outstanding
					July 01, 2021	Issued		June 30, 2022
2016 Series A	2017	2046	3.0-5.0%	\$ 3,000,000	\$ 2,630,000	\$ -	\$ 5,000	\$ 2,625,000
2016 Series B	2018	2048	4.0-5.3%	2,700,000	2,610,000	-	100,000	2,510,000
2016 Series C	2020	2049	4.0-5.0%	2,600,000	2,600,000	-	25,000	2,575,000
Subtotal				8,300,000	7,840,000	-	130,000	7,710,000
Bond Premiums					596,706	-	20,765	575,941
Total General Obligation Bonds					<u>\$ 8,436,706</u>	<u>\$ -</u>	<u>\$ 150,765</u>	<u>\$ 8,285,941</u>

The annual debt service requirements of the bonds as of June 30, 2022 are as follows:

For the Fiscal Year Ending June 30,	Principal	Interest	Total
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	40,000	321,300	361,300
2028-2032	425,000	1,573,944	1,998,944
2033-2037	925,000	1,457,357	2,382,357
2038-2042	1,610,000	1,208,251	2,818,251
2043-2047	2,570,000	743,756	3,313,756
2048-2052	1,820,000	116,388	1,936,388
Total Debt Service	<u>\$ 7,710,000</u>	<u>\$ 6,723,746</u>	<u>\$ 14,433,746</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, 2022, the principal balance outstanding was \$0. The amount of interest cost incurred during the year ended June 30, 2022, was \$456, all of which was charged to expenses.

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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, 2022, the principal balance outstanding was \$2,003,695. The amount of interest cost incurred during the year ended June 30, 2022, was \$31,525, 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
2023	\$ 170,903	\$ 125,694	\$ 296,597
2024	173,481	99,175	272,656
2025	194,596	75,307	269,903
2026	216,168	54,549	270,717
2027	219,429	37,051	256,480
2028-2032	1,029,118	40,180	1,069,298
Total	<u>\$ 2,003,695</u>	<u>\$ 431,956</u>	<u>\$ 2,435,651</u>

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.

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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, 2022.

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, 2022, the District reported net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense for CalPERS and CalSTRS as follows:

	Net Pension	Deferred Outflows	Deferred Inflows	Pension
Pension Plan	Liability	of Resources	of Resources	Expense
PERS	\$ 3,731,572	\$ 899,138	\$ 1,531,854	\$ 415,211
STRS	4,293,600	2,372,540	4,301,802	565,183
Total	<u>\$ 8,025,172</u>	<u>\$ 3,271,678</u>	<u>\$ 5,833,656</u>	<u>\$ 980,394</u>

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

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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, 2022, are summarized as follows:

	CalPERS	
	Classic	PEPRA
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 Years	5 Years
Benefit payments	Monthly for Life	Monthly for Life
Retirement age: minimum	50	52
Monthly benefits as a % of eligible compensation	(1)	(1)
Required employee contribution rates	7.000%	7.000%
Required employer contribution rates	22.910%	22.910%

(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, 2022, the District's contributions were as follows:

	CalPERS
Contributions - employer	<u>\$ 658,843</u>

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

As of June 30, 2022, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability/(Asset)
CalPERS	<u>\$ 3,731,572</u>

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2021, 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, 2020 rolled forward to June 30, 2021 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

The District's proportionate share of the net pension liability for the Plan as of measurement dates, June 30, 2021 and 2022, was as follows:

	CalPERS
Proportion - June 30, 2021	0.01784%
Proportion - June 30, 2022	0.01835%
Change - Increase/(Decrease)	0.00051%

For the year ended June 30, 2022, the District recognized pension expense of \$1,110,588 for the Plan.

At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	CalPERS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$ 111,397	\$ 8,797
Differences between Projected and Actual Investment Earnings	-	1,432,066
Differences between Employer's Contributions and Proportionate Share of Contributions	130	84,488
Change in Employer's Proportion	128,768	6,503
Pension Contributions Made Subsequent to Measurement Date	658,843	-
Total	\$ 899,138	\$ 1,531,854

The District reported \$658,843 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending June 30:	Deferred Outflows/ (Inflows) of Resources
2023	\$ (268,386)
2024	(311,614)
2025	(313,273)
2026	(398,285)
2027	-
Thereafter	-
Total	\$ (1,291,558)

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Actuarial Assumptions - The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
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 percent for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested plans 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 plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 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 each fund. 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 adjusted to account for assumed administrative expenses.

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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 ACFR, 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 2.0% used for this period.
- (c) An expected inflation of 2.92% used for this period.
- (d) Figures are based on the previous ALM of 2017.

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	\$ 6,291,954
Current	7.15%
Net Pension Liability	\$ 3,731,572
1% Increase	8.15%
Net Pension Liability	\$ 1,605,905

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

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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, 2022, are summarized as follows:

	CalSTRS	
	Tier 1	Tier 2
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	16.920%	16.920%
Required State contribution rates	10.828%	10.828%

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, 2022 the District's contributions were as follows:

	CalSTRS
Employer Contributions	\$ 929,516
State Contributions	606,774
Total	<u>\$ 1,536,290</u>

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

As of June 30, 2022, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability/(Asset)
District	\$ 4,293,600
State	2,160,368
Total	<u>\$ 6,453,968</u>

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2021, 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, 2020 rolled forward to June 30, 2021 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The 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, 2021 and 2022, was as follows:

	CalSTRS
Proportion - June 30, 2021	0.00900%
Proportion - June 30, 2022	0.00943%
Change - Increase/(Decrease)	<u>0.00043%</u>

For the year ended June 30, 2022, the District recognized pension expense of \$565,183 for the Plan, of which, a total of \$606,774 came from state contributions.

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	CalSTRS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Assumptions	\$ 608,358	\$ -
Differences between Expected and Actual Experience	10,756	456,929
Differences between Projected and Actual Investment Earnings	-	3,396,348
Differences between Employer's Contributions and Proportionate Share of Contributions	27,158	230,171
Employer's Proportion	796,752	218,354
Contributions Made Subsequent to Measurement Date	929,516	-
Total	\$ 2,372,540	\$ 4,301,802

The District reported \$929,516 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, 2023.

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

Fiscal Year Ending June 30:	Deferred Outflows/ (Inflows) of Resources
2023	\$ (652,027)
2024	(561,924)
2025	(753,068)
2026	(884,829)
2027	(8,497)
Thereafter	1,566
Total	\$ (2,858,779)

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Actuarial Assumptions - The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.10%
Inflation	2.75%
Payroll Growth	3.50%
Projected Salary Increase	(1)
Investment Rate of Return	7.10% (2)
Mortality	(3)

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

Discount Rate - The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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.

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:

	CalSTRS
1% Decrease	6.10%
Net Pension Liability \$	8,740,327
Current	7.10%
Net Pension Liability \$	4,293,600
1% Increase	8.10%
Net Pension Liability \$	603,074

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

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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	121
Inactive employees	10
Total employees	<u>131</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 \$148,861. Total benefit payments included in the measurement period were \$148,861. The actuarially determined contribution for the measurement period was \$87,116. The District's contributions were 1.08% of covered employee payroll during the measurement period June 30, 2022 (reporting period June 30, 2022). 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, 2022.

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

Valuation Date:	June 30, 2022
Measurement Date:	June 30, 2022
Actuarial Cost Method:	Entry-Age, Level % of Pay
Amortization Period:	15.2 years
Actuarial Assumptions:	
Discount Rate	3.54%
Inflation	2.50%
Salary Increases	2.750%
Healthcare Trend Rate	4.00%
Mortality	Certificated-2020 CalSTRS Mortality Classified and Miscellaneous-2017 CalPERS Mortality for Miscellaneous and School Employees
Retirement	
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.

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Changes in the Total OPEB Liability - The following summarizes the changes in the total OPEB liability during the year ended June 30, 2022:

Fiscal Year Ended June 30, 2022 (Measurement Date June 30, 2022)	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability (Asset)
Balance at June 30, 2021	\$ 1,820,337	\$ -	\$ 1,820,337
Service cost	172,846	-	172,846
Interest in Total OPEB Liability	40,245	-	40,245
Balance of diff between actual and exp experience	441,037	-	441,037
Balance of changes in assumptions	(223,164)	-	(223,164)
Benefit payments	(87,116)	-	(87,116)
Net changes	343,848	-	343,848
Balance at June 30, 2022	\$ 2,164,185	\$ -	\$ 2,164,185
Covered Employee Payroll	\$ 8,084,927		
Total OPEB Liability as a % of Covered Employee Payroll	26.77%		
Service Cost as a % of Covered Employee Payroll	2.14%		
Net OPEB Liability as a % of Covered Employee Payroll	26.77%		

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, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	\$ 192,872	\$ -
Change in assumptions	-	172,128
Totals	\$ 192,872	\$ 172,128

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,	
2023	\$ (14,809)
2024	(13,226)
2025	(9,447)
2026	(15,405)
2027	(15,405)
Thereafter	89,036
Total	\$ 20,744

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

OPEB Expense - The following summarizes the OPEB expense by source during the year ended June 30, 2022, for measurement date of June 30, 2022:

Service cost	\$ 172,846
Interest in TOL	40,245
Difference between actual and expected experience	(3,180)
Change in assumptions	<u>(11,629)</u>
OPEB Expense	<u>\$ 198,282</u>

The following summarizes changes in the total OPEB liability as reconciled to OPEB expense during the year ended June 30, 2022, for the measurement date of June 30, 2022:

Total OPEB liability ending	\$ 2,164,185
Total OPEB liability beginning	<u>(1,820,337)</u>
Change in total OPEB liability	343,848
Changes in deferred outflows	(153,466)
Changes in deferred inflows	(79,216)
Employer contributions and implicit subsidy	<u>87,116</u>
OPEB Expense	<u>\$ 198,282</u>

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

Municipal Bond Rate			
	(1% Decrease)	3.54%	(1% Increase)
Total OPEB Liability	\$ 2,324,324	\$ 2,164,185	\$ 2,013,080

Sensitivity to Changes in the Healthcare Cost Trend Rates - The total OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than current healthcare cost trend rates, is as follows:

Trend Rate			
	(1% Decrease)	4.00%	(1% Increase)
Total OPEB Liability	\$ 1,924,430	\$ 2,164,185	\$ 2,448,192

**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, 2022

	Budgeted Amounts		Actual (GAAP Basis)	Variance with Final Budget Positive - (Negative)
	Original	Final		
Revenues:				
LCFF sources	\$ 12,521,049	\$ 12,910,409	\$ 13,493,852	\$ 583,443
Federal	2,156,850	3,961,125	2,538,994	(1,422,131)
Other state	2,094,255	1,449,131	1,792,769	343,638
Other local	879,747	1,335,291	2,309,150	973,859
Total revenues	17,651,901	19,655,956	20,134,765	478,809
Expenditures:				
Certificated salaries	5,378,784	5,985,909	6,140,372	(154,463)
Classified salaries	2,597,991	2,848,225	2,814,310	33,915
Employee benefits	3,888,912	4,265,603	4,419,349	(153,746)
Books and supplies	1,287,713	1,587,861	1,496,302	91,559
Services and other operating expenditures	1,434,865	2,029,855	1,699,967	329,888
Capital outlay	1,405,467	2,067,925	1,651,670	416,255
Other outgo	485,249	408,970	519,576	(110,606)
Total expenditures	16,478,981	19,194,348	18,741,546	452,802
Excess (deficiency) of revenues over (under) expenditures	1,172,920	461,608	1,393,219	931,611
Net change in fund balance	1,172,920	461,608	1,393,219	931,611
Fund balances beginning	6,960,308	6,960,308	6,960,308	-
Fund balances ending	\$ 8,133,228	\$ 7,421,916	\$ 8,353,527	\$ 931,611

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, 2022**

	Budgeted Amounts			Variance with Final Budget Positive - (Negative)
	Original	Final	Actual (GAAP Basis)	
Revenues:				
Other state	\$ 13,532	\$ 14,032	\$ 9,956	\$ (4,076)
Other local	160,000	160,000	(205,135)	(365,135)
Total revenues	173,532	174,032	(195,179)	(369,211)
Expenditures:				
Certificated salaries	6,800	6,800	5,001	1,799
Classified salaries	49,965	55,223	54,173	1,050
Employee benefits	28,719	31,548	31,433	115
Books and supplies	16,071	20,071	20,771	(700)
Services and other operating expenditures	30,937	31,437	186,361	(154,924)
Total expenditures	132,492	145,079	297,739	(152,660)
Excess (deficiency) of revenues over (under) expenditures	41,040	28,953	(492,918)	(521,871)
Net change in fund balance	41,040	28,953	(492,918)	(521,871)
Fund balances beginning	3,906,832	3,906,832	3,906,832	-
Fund balances ending	<u>\$ 3,947,872</u>	<u>\$ 3,935,785</u>	<u>\$ 3,413,914</u>	<u>\$ (521,871)</u>

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. Excess expenditure for classified salaries and services were due to unanticipated Covid-related costs. The originally adopted and final revised budgets for the Foundation Special Revenue Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

**CORNING UNION HIGH SCHOOL DISTRICT
SCHEDULE OF CALPERS PENSION PLAN CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

Notes to Schedule:

Valuation Date: June 30, 2020

Assumptions Used: Entry Age Method used for Actuarial Cost Method
Level Percentage of Payroll and Direct Rate Smoothing
3.8 Years Remaining Amortization Period
Inflation Assumed at 2.50%

Investment Rate of Returns set at 7.00%

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

Fiscal year 2015 was the first year of implementation, therefore only eight 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, 2022**

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

Fiscal year 2015 was the first year of implementation, therefore only eight 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, 2022**

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

Notes to Schedule:

Valuation Date: June 30, 2020
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 eight 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, 2022**

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

Fiscal year 2015 was the first year of implementation, therefore only eight 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, 2022**

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

Other Notes

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

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

The discount rate increased from 2.16% to 3.54%, from June 30, 2021 to June 30, 2022.

**SUPPLEMENTARY
INFORMATION**

**CORNING UNION HIGH SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022**

	Special Revenue Funds			Capital Projects Funds			Debt Service Funds	
	Adult Education Fund	Cafeteria Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund	Total Nonmajor Funds
Assets								
Cash and investments	\$ 77,209	\$ 274,486	\$ 95,605	\$ 27,551	\$ 154,490	\$ 640,390	\$ 334,950	\$ 1,604,681
Accounts receivable	-	73,462	-	-	16,004	-	-	89,466
Due from other funds	-	-	-	-	-	-	-	-
Prepaid	-	38,317	-	-	-	-	-	38,317
Other assets	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 77,209</u>	<u>\$ 386,265</u>	<u>\$ 95,605</u>	<u>\$ 27,551</u>	<u>\$ 170,494</u>	<u>\$ 640,390</u>	<u>\$ 334,950</u>	<u>\$ 1,732,464</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ 2,835	\$ 5,312	\$ 61,316	\$ -	\$ 7,863	\$ -	\$ -	\$ 77,326
Total Liabilities	<u>2,835</u>	<u>5,312</u>	<u>61,316</u>	<u>-</u>	<u>7,863</u>	<u>-</u>	<u>-</u>	<u>77,326</u>
Fund balances:								
Nonspendable revolving funds	-	500	-	-	-	-	-	500
Nonspendable prepaid expenditures	-	38,317	-	-	-	-	-	38,317
Restricted debt service	-	-	-	-	-	-	334,950	334,950
Restricted for cafeteria programs	-	342,136	-	-	-	-	-	342,136
Restricted for capital projects	-	-	-	27,551	162,631	640,390	-	830,572
Assigned for site repairs	-	-	34,289	-	-	-	-	34,289
Assigned for adult education	74,374	-	-	-	-	-	-	74,374
Total Fund Balances	<u>74,374</u>	<u>380,953</u>	<u>34,289</u>	<u>27,551</u>	<u>162,631</u>	<u>640,390</u>	<u>334,950</u>	<u>1,655,138</u>
Total Liabilities and Fund Balances	<u>\$ 77,209</u>	<u>\$ 386,265</u>	<u>\$ 95,605</u>	<u>\$ 27,551</u>	<u>\$ 170,494</u>	<u>\$ 640,390</u>	<u>\$ 334,950</u>	<u>\$ 1,732,464</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, 2022**

	Special Revenue Funds			Capital Projects Funds			Debt Service Funds	Total Nonmajor Funds
	Adult Education Fund	Cafeteria Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund	
Revenues:								
Federal	\$ -	\$ 752,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 752,477
Other state	148,935	66,418	-	-	-	-	2,498	217,851
Other local	557	74,387	1,985	2,538	86,488	-	278,715	444,670
Total revenues	149,492	893,282	1,985	2,538	86,488	-	281,213	1,414,998
Expenditures:								
Instruction	44,590	-	-	-	-	-	-	44,590
Instruction-related services:								
School site administration	65,305	-	-	-	-	-	-	65,305
Pupil services:								
Food services	-	692,286	-	-	-	-	-	692,286
General administration:								
All other general administration	-	16,616	-	-	5,803	-	-	22,419
Plant services	-	3,434	74,998	-	-	-	-	78,432
Facility acquisition and construction	-	-	165,300	(25,013)	(76,043)	36,270	-	100,514
Debt service:								
Principal	-	-	-	-	-	-	130,000	130,000
Interest	-	-	-	-	-	-	336,625	336,625
Total expenditures	109,895	712,336	240,298	(25,013)	(70,240)	36,270	466,625	1,470,171
Excess (deficiency) of revenues over (under) expenditures	39,597	180,946	(238,313)	27,551	156,728	(36,270)	(185,412)	(55,173)
Net change in fund balances	39,597	180,946	(238,313)	27,551	156,728	(36,270)	(185,412)	(55,173)
Fund balances beginning	34,777	200,007	272,602	-	5,903	676,660	520,362	1,710,311
Fund balances ending	\$ 74,374	\$ 380,953	\$ 34,289	\$ 27,551	\$ 162,631	\$ 640,390	\$ 334,950	\$ 1,655,138

Page Intentionally Left Blank

**STATE AND FEDERAL
AWARD COMPLIANCE
SECTION**

**CORNING UNION HIGH SCHOOL DISTRICT
ORGANIZATION (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2022**

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 AVERAGE DAILY ATTENDANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Total ADA		Classroom Based	
	Second Period Report	Annual Report	Second Period Report	Annual Report
Regular ADA:				
Grades nine through twelve	1,012.22	1,010.62	968.54	963.52
ADA Totals	1,012.22	1,010.62	968.54	963.52

**CORNING UNION HIGH SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>Grade Level</u>	<u>Minutes Requirements</u>	<u>2022 Actual Minutes</u>	<u>Actual Number of Days Traditional Calendar</u>	<u>Number of Days Multitrack Calendar</u>	<u>Status</u>
Grade 9	64,800	65,882	180	0	In compliance ⁽¹⁾
Grade 10	64,800	65,882	180	0	In compliance ⁽¹⁾
Grade 11	64,800	65,882	180	0	In compliance ⁽¹⁾
Grade 12	64,800	65,882	180	0	In compliance ⁽¹⁾

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

**CORNING UNION HIGH SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2022**

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, 2022**

	(Budget ¹) 2023	2022	2021	2020
<u>General Fund</u>				
Revenues and other financial sources	\$ 14,500,839	\$ 20,134,765	\$ 18,726,055	\$ 15,870,056
Expenditures	14,120,488	18,741,546	16,346,835	15,508,841
Total outgo	14,120,488	18,741,546	16,346,835	15,508,841
Change in fund balance	\$ 380,351	\$ 1,393,219	\$ 2,379,220	\$ 361,215
Beginning fund balance adjustment	\$ -	\$ -	\$ 223,814	\$ -
Ending fund balance	\$ 8,733,878	\$ 8,353,527	\$ 6,960,308	\$ 4,357,274
Available reserves ⁽²⁾	\$ 2,070,723	\$ 2,208,887	\$ 4,991,755	\$ 1,927,528
Designated for economic uncertainty	\$ 1,694,460	\$ 2,208,887	\$ -	\$ 1,861,061
Unassigned fund balance	\$ 376,263	\$ -	\$ 4,991,755	\$ 66,467
Available reserves as a percentage of total outgo	14.7%	11.8%	30.5%	12.4%
Total long-term debt	\$ 20,327,714	\$ 20,676,733	\$ 26,851,418	\$ 19,624,955
Average daily attendance at P-2	1,016	1,012	1,020	919

Average daily attendance has increased by 93 over the past three years. The district anticipates an decrease of 4 ADA.

The general fund balance has increased by \$3,996,253 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 \$1,051,778 over the past three years.

¹ Budget numbers are based on the first adopted budget of the fiscal year 2022/23

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

**CORNING UNION HIGH SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

PROGRAM NAME	FEDERAL CATALOG NUMBER	PASS THROUGH NUMBER	PROGRAM EXPENDITURE
U. S. DEPARTMENT OF EDUCATION			
Passed Through California Department of Education			
<i>Special Education Cluster</i>			
Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	\$ 685,500
Special Ed: ARP IDEA Part B, Sec. 611 , Local Assistance Entitlement	84.027	15638	57,282
<i>Total Special Education Cluster</i>			742,782
ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	348,098
ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	45,592
ESSA: Title III, English Learner Student Program	84.365	14346	31,650
ESEA (ESSA): Title V, Part B, Rural & Low Income School Program (aka REAP)	84.358	14356	9,537
ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	27,792
ESEA (ESSA): Title IV, Part B, 21st Century Community Learning Centers Program	84.287	14349	278,904
<i>Education Stabilization Fund (ESF)</i>			
Elementary and Secondary School Emergency Relief (ESSER) Fund (1)	84.425	15536	31
Elementary and Secondary School Emergency Relief II (ESSER II) Fund (1)	84.425	15547	384,771
Elementary and Secondary School Emergency Relief III (ESSER III) Fund (1)	84.425	15559	884,729
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss (1)	84.425	10155	231,904
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs (1)	84.425	15620	74,510
<i>Total Education Stabilization Fund (ESF)</i>			1,575,945
TOTAL U. S. DEPARTMENT OF EDUCATION			3,060,300
U. S. DEPARTMENT OF AGRICULTURE			
Passed Through California Department of Education			
<i>Child Nutrition Cluster</i>			
National School Lunch Program	10.555	13524	641,722
<i>Total Child Nutrition Cluster</i>			641,722
Child Nutrition: CACFP Claims - Centers and Family Day Care Homes	10.558	13529	70,615
TOTAL U. S. DEPARTMENT OF AGRICULTURE			712,337
TOTAL FEDERAL PROGRAMS			\$ 3,772,637

⁽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, 2022**

	General Fund	Foundation Special Revenue Fund	Other Nonmajor Governmental Funds
June 30, 2022 Annual Financial and Budget Report Fund Balances	\$ 8,353,527	\$ 3,918,209	\$ 1,655,138
Adjustments and Reclassifications: GASB 31 Fair Value Adjustments	-	(504,295)	-
June 30, 2022 Audited Financial Statements Fund Balances	<u>\$ 8,353,527</u>	<u>\$ 3,413,914</u>	<u>\$ 1,655,138</u>

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO STATE AND FEDERAL AWARD COMPLIANCE SECTIONS
FOR THE YEAR ENDED JUNE 30, 2022**

1. PURPOSE OF SCHEDULES

A. Schedule of Average Daily Attendance

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

B. Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day and Longer Instructional Year. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of Education Code Sections 46201 through 46206 and whether the Charter School complied with Education Code Sections 47612 and 47612.5.

C. Schedule of Charter Schools

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

D. Schedule of Financial Trends and Analysis

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

E. Schedule of Expenditures of Federal Awards

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

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

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

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

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

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO STATE AND FEDERAL AWARD COMPLIANCE SECTIONS
FOR THE YEAR ENDED JUNE 30, 2022**

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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 24, 2023.

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



Chavan and Associates, LLP
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

February 24, 2023
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, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major federal programs

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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



Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Corning Union High School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Corning Union High School District's compliance with the requirements of each major federal programs.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Corning Union High School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Corning Union High School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Corning Union High School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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



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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

C & A LLP

February 24, 2023
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

Report of State Compliance

We have audited the Corning Union High School District (the District)'s compliance with the types of compliance requirements described in the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, 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, 2022.

In our opinion, Corning Union High School 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, 2022.

Basis for Opinion on State Compliance Requirements

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting (Audit Guide)*, published by the Education Audit Appeals Panel. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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



Auditor's Responsibilities for the Audit of State Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Corning Union High School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *Audit Guide* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Corning Union High School District's compliance with the requirements of applicable state compliance requirements listed in the *Audit Guide*.

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	Yes
Independent Study	N/A
Continuation Education	N/A
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	N/A
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	N/A
Middle or Early College High Schools	N/A
K-3 Grade Span Adjustment	Yes
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 and Before School Education and Safety Program:	
General Requirements	N/A
After School	N/A
Before School	N/A
Proper Expenditure of Education Protection Account Funds	Yes



<u>Description</u>	<u>Procedures Performed</u>
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Coursed Based	N/A
Immunization	N/A
Educator Effectiveness	Yes
Expanded Learning Opportunities	Yes
Career Technical Education Incentive Grant	N/A
In Person Instructional Grant	Yes
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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *Audit Guide*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Corning Union High School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Corning Union High School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of Corning Union High School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

C & A LLP

February 24, 2023
Morgan Hill, California

Page Intentionally Left Blank

FINDINGS AND RECOMMENDATIONS

**CORNING UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued Unmodified

Internal control over financial reporting:
Material weaknesses? 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

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, 2022**

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, 2022**

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

JOB TITLE: Director of Maintenance, Operations and Transportation

SALARY LEVEL: Classified Mgmt Salary Schedule

DEPARTMENT: Transportation/Maintenance

REPORTS TO: Superintendent

PENDING BOARD APPROVAL APRIL 20, 2023

SUMMARY: Under the general supervision of the Superintendent, the Director of Maintenance, Operations and Transportation oversees the maintenance/grounds, operations and transportation functions of the District.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

Transportation

1. Supervise and evaluate the performance of all bus driver and mechanic staff; assign and review work and participate in the selection of new personnel. Recommend and participate in disciplinary action needed.
2. Plans for and coordinates training of bus driver staff necessary to maintain bus driver license; oversees safety training of bus driver staff.
3. Follow all laws and regulations as set forth by Education Code and Department of Motor Vehicles relative to pupil transportation.
4. Supervises all bus routes and makes recommendations to Superintendent.
5. Reports any irregularities in existing bus routes to the Superintendent and recommends appropriate change(s).
6. Supervises bus maintenance and ensures required maintenance schedules are followed.
7. Supervises bus storage.
8. Receives, investigates and resolves complaint issues of parents and staff concerning bus transportation.
9. Performs duties of a Bus Driver when deemed necessary.
10. Keeps records and reports as required by law and the District Superintendent.
11. Oversees and advises bus driver staff on accidents; review accident protocols and acts as transportation Accident Review Officer.
12. Advises the principals and District Superintendent on matters involving pupil transportation.

13. Directs all scheduling of buses and drivers for field trips.

14. Performs related work as required.

Operations

- 1 . Supervise, train and evaluate the performance of custodial staff; assign and review work and participate in the selection of new personnel. Recommend and participate in disciplinary action needed.
2. Coordinate custodial service with each site administrator; work closely with each site administrator in evaluating custodial staff.
3. Responsible for the custodial supply inventory and budget.
4. Coordinates district-wide compliance with Safety Data Sheets (SDS) and Occupational Health and Safety Administration (OSHA) regulations.
5. Performs related work as required.

Maintenance

- 1 . Supervise, plan, organize, coordinate and oversee day-to-day maintenance/grounds activities in the construction and mechanical trades; assure the proper and efficient maintenance and repair of District buildings and facilities.
2. Inspect District buildings, equipment, utility systems and facilities to determine needed maintenance and repair; assure proper completion of work orders.
3. Consult with District maintenance personnel, administrators and outside contractors to coordinate, prioritize and schedule work projects; follow-up on work orders with District personnel to assure timely and proper payment for supplies and services purchased.
4. Supervise and evaluate the performance of assigned maintenance staff; assign and review work and participate in the selection of new personnel. Recommend and participate in disciplinary action needed.
5. Responsible for the District maintenance budget.
6. Coordinates and supervises the construction of new facilities and the reconstruction, modernization and relocation of existing facilities. Develops facilities master plan.
7. Assists with the selection, coordination, monitoring and supervision of services provided by architects, engineers, consultants, contractors, inspectors and other professional service agencies used in support of the facilities program as necessary.

8. Communicate with other administrators, personnel and outside organizations to coordinate activities and programs, resolve issues and conflicts and exchange information; consult with and advise architects and contractors on plans and specifications.
9. Performs related work as required.

Other:

1. Serves as a member of the District safety committee.
2. Attends and participates in board meetings as required.
3. Answers emergency calls at any time and takes appropriate actions to protect and preserve property.
4. Develop and prepare the annual preliminary budget for the MOT Department; analyze and review budgetary and financial data; control and authorize expenditures in accordance with established limitations.
5. Attend and conduct a variety of meetings as assigned; plan, coordinate and conduct inservice trainings; serve on committees as assigned; serve as a District liaison to the Division of the State Architect (DSA), California Department of Education (CDE), local city services, police and fire departments.

QUALIFICATION REQUIREMENTS: To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

KNOWLEDGE OF:

Transportation- Safe driving practices; provisions of the California Motor Vehicle Code, Education Code and any other rules, regulations, policies and procedures applicable to transportation of school children; working knowledge of mechanical repairs and maintenance of motor vehicles.

Maintenance/Operations- Appropriate methods and practices of equipment, tools, chemicals and supplies used in the building trades and in custodial, maintenance and grounds work; laws affecting construction and repair, principles of supervision training and management, health and safety codes.

ABILITY TO:

Language Skills- Ability to read and interpret documents such as safety rules, operating and maintenance instructions, and procedure manuals. Ability to write routine reports and correspondence. Ability to effectively present information in one-on-one and small group situations to students, co-workers, parents and other employees of the organization. Knowledge of rules governing correct grammar, spelling and punctuation.

Mathematical Skills- Ability to add, subtract, multiply and divide in all units of measure, using whole numbers, common fractions, and decimals. Ability to compute rate, ratio, and percent and to draw and interpret bar graphs.

Reasoning Skills- Ability to apply common sense understanding to carry instructions furnished in written, oral, diagram or schedule form. Ability to deal with problems involving a few known variables in routine situations.

Other Skills and Abilities- Ability to communicate and interact with staff, students, parents and others in an open, friendly, business-like manner. Maintain accurate records and make independent decisions within scope of authority. Proficient in Microsoft Office products Excel, Power Point, and Word, along with Google Calendar and Google Docs/Slides/Sheets.

EDUCATION AND/OR EXPERIENCE: High school diploma or general education degree (GED); Bachelor's degree in a related discipline is highly desired. Five (5) years related experience at the supervisory level, or equivalent combination of education and experience; Experience in a school district or related public agency highly desired.

CERTIFICATES, LICENSES, REGISTRATIONS California Driver's License required by the first day of service. District First Aid and CPR training may be required and will be provided. Possession of a School Bus Driver license (Class B, PS) within six (6) months of date of hire is highly desired. Ability to attain a Qualified Applicator License for pesticides within 6 months of hire.

PHYSICAL DEMANDS: The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. While performing the duties of this job, the employee is frequently required to sit, stand, walk, and reach with both hands and arms, talk, hear and listen. The employee is occasionally required to climb up and down steps, stoop, kneel, and crouch or crawl, and smell.

The employee must occasionally lift and/or move up to 50 pounds. However, while lifting amounts above 50 lbs. a partner must be used. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision depth perception and the ability to adjust focus.

WORK ENVIRONMENT: The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee occasionally works near moving mechanical parts and in outside weather conditions and is occasionally exposed to wet and/or humid conditions, fumes, or airborne particles, and risk of electrical shock. The noise level in the work environment is usually moderate to loud, occasionally very loud.