

Corning Union High School District Regular School Board Meeting

Date of Meeting: December 17, 2020

Time of Meeting: 5:45 P.M.

Place of Meeting: TELECONFERENCE FOR PUBLIC, Corning Union High School Library

Click this link to join the meeting online:

<https://corninghs-org.zoom.us/j/85332894811?pwd=WXhySkp0MUhIZ3ZaWHQwVnJDMnFyUT09>

Directions for joining the meeting by phone:

Dial 1 669 900 9128

Enter Meeting ID: 853 3289 4811#

Pressing *6 to mute or unmute your phone.

Meeting ID: 853 3289 4811

Passcode: 119681

Public Comment: Members of the public wishing to address the Board of Trustees should call in and listen to the meeting. The Superintendent will unmute all phones and ask for public comment during the appropriate time on the agenda.

Agenda

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL
4. APPROVAL OF AGENDA/REORDERING OF AGENDA/ADDITION OF ITEMS Discussion/Action
5. RECOGNITION OF RETIRING BOARD MEMBER, KEN VAUGHAN
6. SWEARING IN OF NEWLY ELECTED BOARD MEMBERS Action

Board President, Bill Mache, will swear in the newly elected Board Members:

Todd Henderson

Larry Glover

7. ANNUAL ORGANIZATIONAL MEETING

7.1 Election of officers for the 2021 Calendar Year **Discussion/Action**

The Board will elect a president, a clerk, and will appoint a secretary for the 2021 calendar year.

7.2 Setting of dates and times for regular school board meetings **Discussion/Action**

The Board will act to set the dates and times for regular school board meetings for the 2021 calendar year.

8. REPORTS

8.1 Superintendent Report - Superintendent Jared Caylor **Information**
8.2 Curriculum Presentation- John Studer **Information**

9. PUBLIC COMMENT ON CLOSED SESSION

Under this item on the Agenda, the public is invited to address the Board regarding items that will be discussed in closed session. 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.

10. ADJOURN TO CLOSED SESSION

10.1 PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/ RELEASE/RESIGNATION

10.2 CONFERENCE WITH LABOR NEGOTIATORS
District Representative: Superintendent
Employee Organizations: ESP and CITA

11. REOPEN TO PUBLIC SESSION

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

13. CONSENT AGENDA ITEMS **Discussion/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.

- 13.1 Approval of Regular Board Minutes of November 19, 2020**
- 13.2 Approval of Warrants**
- 13.3 Interdistrict Attendance Requests**
- 13.4 Human Resources Report**
- 13.5 Donations Report**
- 13.6 Surplus Equipment/Obsolete Equipment Form**

14. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

The board wishes to obtain complete information on all 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.

15. ITEMS FOR ACTION AND DISCUSSION

15.1	Interim Report on Financial Status	Discussion/Action
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The Board will receive a report on the financial status of the District, as required by law.

15.2	Certification of Financial condition of District	Discussion/Action
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The Board will consider the recommendation for Certification of the District's financial status.

15.3	LCFF Budget Overview for Parents (BOP)	Info/Action
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The Board will consider the approval of the LCFF Budget Overview for Parents.

15.4	Developer Fees	Discussion/Action
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The Board will consider approving the annual developer fees report. The annual developer fee report is a statement of revenues, expenditures and changes in fund balance for the year ended June 30, 2019.

15.5	GASB 75 Actuarial Report	Discussion/Action
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The Board will consider approving the report which is used in our annual audit reports and financial statements.

15.6	Adoption of 2021-22 District Calendars	Info /Action
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The Board will consider adopting calendars for the 2020-21 school year.

15.7	Bond Oversight Committee Member Selection	Info/Action
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The Board will select 2 new Bond Oversight Committee Members from qualified applicants.

15.8	Public Disclosure of Collective Bargaining Agreement	Info/Discussion
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In accordance with AB 1200 and Government Coded Section 3547.5, Tehama County Superintendent of Schools has received copies of the Disclosure of Collective Bargaining Agreement for the tentative settlement with the Corning Union High School Educational Support Professionals.

15.9 Public Disclosure of Collective Bargaining Agreement **Info/Discussion**

In accordance with AB 1200 and Government Coded Section 3547.5, Tehama County Superintendent of Schools has received copies of the Disclosure of Collective Bargaining Agreement for the tentative settlement with the Corning Independent Teachers Association.

15.10 Ratification of the tentative agreement between CUHSD & CITA **Info/Action**

The Board will be asked approve the tentative agreement between CUHSD & CITA for the 2020-21 school year.

15.11 Ratification of the tentative agreement between CUHSD & CUHS ESP/CTA/ NEA **Info/Action**

The Board will be asked approve the tentative agreement between CUHSD & CUHS ESP/CTA/NEA for the 2020-21 school year.

15.12 One-time payment of 2.5% for Management **Info/Action**

The Board will be asked approve a one-time payment equal to 2.5% of current salary for Certificated Management, Classified Management, the Ranch Manager, and the Superintendent.

15.13 Ratification of Classified Salary Schedule **Info/Action**

The Board will be asked approve the revised Classified salary schedule for the 2020-21 school year.

15.14 Update to BP 6145 - Extra Curricular Eligibility

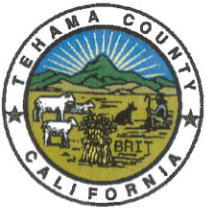
The Board will consider updating BP 6145 for extra/co-curricular eligibility to address issues raised by the Covid 19 pandemic.

15.15 Future Agenda Items **Discussion**

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

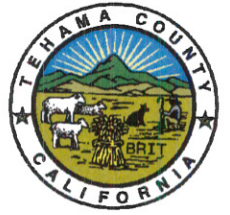
16. ADJOURNMENT

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](#).



COUNTY OF TEHAMA ELECTIONS DEPARTMENT

JENNIFER A. VISE
REGISTRAR OF VOTERS



Wednesday, November 25, 2020

Dear District Secretary,

Please find the enclosed Certificates of Appointment In-Lieu of Election and Oath of Office for your board members' new terms. Please send us copies once they have been completed. Please let me know if you have any questions.

Wally Ziegler
Assistant Registrar of Voters
Tehama County Elections

Certificate of Election and Oath of Office

STATE OF CALIFORNIA)
) ss.
County of Tehama)

I, Jennifer A. Vise, County Clerk/Registrar of Voters of Tehama County, State of California, having jurisdiction over the conduct of the Consolidated General Election held in and for the Corning Union High School District on the 3rd day of November, in the year 2020, do hereby certify that at the election, Larry Glover was elected to the office of Governing Board Member for the district, for a term of 4 years, as appears by the official record of the result of the election, on file in my office.

IN WITNESS WHEREOF, I have hereunto affixed my hand and official seal this 25th day of November, 2020.

JENNIFER A. VISE, County Clerk/Registrar of Voters

By Wally

STATE OF CALIFORNIA,)) ss.
County of Tehama)

I Larry Glover, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Corning Union High School District Governing Board Member

(NAME OF OFFICE)

(CANDIDATE SIGNATURE)

(Required by Elections Code Section 200; refer to California Constitution Article 20, Section 3.)

Subscribed and sworn to before me, this 17th day of December, 20 20.

(Signature of Person Administering Oath)

(Title of Person Administering Oath)

Before taking office, each member must take and subscribe to this Oath of Office before a governing board member, other school officer, state or county officer, judicial officer or notary public, to be filed with the County Clerk/Registrar of Voters. (Gov. C. 1360-1369)

BOARD OF DIRECTORS



SIGN
HERE

Certificate of Election and Oath of Office

STATE OF CALIFORNIA)

) ss.

County of Tehama)

I, Jennifer A. Vise, County Clerk/Registrar of Voters of Tehama County, State of California, having jurisdiction over the conduct of the Consolidated General Election held in and for the Corning Union High School District on the 3rd day of November, in the year 2020, do hereby certify that at the election, Todd Henderson was elected to the office of Governing Board Member for the district, for a term of 4 years, as appears by the official record of the result of the election, on file in my office.

IN WITNESS WHEREOF, I have hereunto affixed my hand and official seal this 25th day of November, 2020.

JENNIFER A. VISE, County Clerk/Registrar of Voters

By

Wally

STATE OF CALIFORNIA,)

) ss.

County of Tehama)

I Todd Henderson, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Corning Union High School District Governing Board Member

(NAME OF OFFICE)

(CANDIDATE SIGNATURE)

(Required by Elections Code Section 200; refer to California Constitution Article 20, Section 3.)

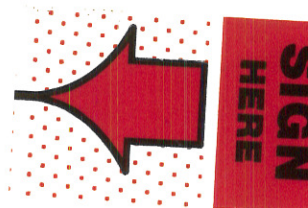
Subscribed and sworn to before me, this 17th day of December, 20 20.

(Signature of Person Administering Oath)

(Title of Person Administering Oath)

Before taking office, each member must take and subscribe to this Oath of Office before a governing board member, other school officer, state or county officer, judicial officer or notary public, to be filed with the County Clerk/Registrar of Voters. (Gov. C. 1360-1369)

BOARD OF DIRECTORS



**Corning Union High School District
Regular School Board Meeting Dates
2021 Calendar Year**

January 21, 2021

February 11, 2021

March 18, 2021

April 15, 2021

May 20, 2021

June 17, 2021

June 18, 2021

August 19, 2021

September 16, 2021

October 21, 2021

November 18, 2021

December 16, 2021

**All meetings are held in the CUHS library and begin at 5:45 pm unless otherwise noted.*

Corning Union High School

Regular School Board Meeting

Livestream for public

DATE November 19, 2020

TYPE OF MEETING:
Regular

TIME: 5:45 P.M.

MEMBERS ABSENT:

PLACE: Corning Union High School
Library

VISITORS:
Supt of Schools, Rich DuVarney

MEMBERS PRESENT:

Jim Bingham
Todd Henderson, Ken Vaughan
William Mache, Scott Patton

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 5:49 p.m. by Superintendent Jared Caylor.
- 2. PLEDGE OF ALLEGIANCE:** Superintendent, Jared Caylor asked the Board and audience to stand for the flag salute.
- 3. ROLL CALL:** Superintendent, Jared Caylor asked for a roll call.

Attendance is as follows:

- William Mache
- Jim Bingham
- Todd Henderson
- Ken Vaughan
- Scott Patton

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

A motion was made by Scott Patton and seconded by Jim Bingham to approve the agenda

There being no further discussion, the Board voted unanimously to approve the agenda.

The vote is as follows:

Ken Vaughan	Aye: <u> X </u>	No: <u> </u>	Absent: <u> </u>	Abstain: <u> </u>
William Mache	Aye: <u> X </u>	No: <u> </u>	Absent: <u> </u>	Abstain: <u> </u>
Todd Henderson	Aye: <u> X </u>	No: <u> </u>	Absent: <u> </u>	Abstain: <u> </u>
Scott Patton	Aye: <u> 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>

5. REPORTS:

**5.1 SUPERINTENDENT
REPORT:** Superintendent, Jared Caylor shared the following:

Enrollment: CUHS:

On Campus 627
Distance Learning 354
Total 981

Centennial
On Campus 29
Distance Learning 24
Total 53

Independent Study: 46

District Totals:

Total: 1080

Enrollment is holding strong and last year's conservative projections were.

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

Superintendent of Schools, Rich DuVarney was present for his annual visit. He shared the following:

- Countywide- schools functioning with a few that have had COVID related obstacles/issues.
- He is proud of all of the schools in the county.
- Efforts from Superintendent, Jared Caylor are very much appreciated and he is doing a great job during these trying times.
- There is a continued focus on social and emotional learning. The focus this year is Adult Learning.

Superintendent of Schools, Rich DuVarney ended with thanking the CUHSD Governing Board and saying farewell with his new saying:

“Stay positive and test negative”

**7. ADJOURN TO
CLOSED SESSION:**

The Board adjourned to closed session at 5:56 p.m.

**8. REOPEN TO PUBLIC
SESSION:**

The Board reopened to public session at 7:07 p.m.

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

Superintendent, Jared Caylor reported that there was no reportable action taken in closed session.

**10. CONSENT AGENDA
ITEMS:**

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

The vote is as follows:

Ken Vaughan	Aye:	<u> X </u>	No:	<u> </u>	Absent:	<u> </u>	Abstain:	<u> </u>
William Mache	Aye:	<u> X </u>	No:	<u> </u>	Absent:	<u> </u>	Abstain:	<u> </u>
Todd Henderson	Aye:	<u> X </u>	No:	<u> </u>	Absent:	<u> </u>	Abstain:	<u> </u>
Scott Patton	Aye:	<u> 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>

**10.1 REGULAR
MINUTES:**

Approval of Board Minutes of October 15, 2020

**10.2 SPECIAL
MINUTES:**

Approval of Special Board Minutes of November 3, 2020

**10.3 APPROVAL
OF WARRANTS:**

40206657-40206662, 402066662-40206679, 40206680-40207145
40207146-40207163, 40207164-40207532, 40207532-40207553,
40207554-40207562

**10.4 INTERDISTRICT
ATTENDANCE
REQUEST:**

Julia Weber

**10.5 HUMAN
RESOURCES
REPORT:**

Human Resources Reports is as follows:

Change	Vidales, Adrian	Teacher	8/12/20	Adjustment from placement in August
Change	Randall, Nicole	Bus Drive r	10/19/20	Fill vacant position (M. Pacheco) Custodial Maint 2.5 hours
Termination	Pacheco, Mark	Bus /Cust Maint	10/9/20	Term of probation

New Hire	Dixon, Dusting	Bus Driver	11/9/20	Fill vacant position (N. Randall) 5.5 hours per day/260 days per year Range 20, Step II
Resignation	Adema, Paul	Teacher (social science)	10/30/20	voluntary resignation

10.6 QUARTERLY REPORT:

The quarterly report for October 2020 states that no complaints were filed during the quarter indicated.

10.7 AGREEMENT BETWEEN CUHSD & SHASTA TEHAMA TRINITY ADULT ED CONSORTIUM:

This agreement/amendment is between Shasta-Tehama-Trinity Joint Adult Ed and CUHSD to provide Adult Education Services.

10.8 SURPLUS EQUIPMENT/OBSELETE EQUIPMENT FORM:

Piano and 5 cabinets from R Farm House	Bid
Various Textbooks- Outdated and not used	Surplus
US Map Set – Broken	Discard

10.9 SRO AGREEMENT:

Approve the agreement between the City of Corning and CUHSD for school resource officer services. This agreement term shall commence on September 1, 2020 and terminate on June 30, 2021.

11. ITEMS FOR ACTION AND DISCUSSION

11.1 APPROVAL OF UPDATES TO DISTRICT CALENDARS:

A motion was made by Bill Mache and seconded by Scott Patton to approve the updates to the district calendars to reflect changes made due to COVID-19. There being no further discussion, the Board voted unanimously to approve the district calendars.

The vote is as follows:

Ken Vaughan	Aye: <u> X </u>	No: <u> </u>	Absent: <u> </u>	Abstain: <u> </u>
William Mache	Aye: <u> X </u>	No: <u> </u>	Absent: <u> </u>	Abstain: <u> </u>
Todd Henderson	Aye: <u> X </u>	No: <u> </u>	Absent: <u> </u>	Abstain: <u> </u>
Scott Patton	Aye: <u> 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>

11.2 SCHOOL FARM MAINTENANCE:

A motion was made by Scott Patton and seconded by Todd Henderson to approve a draft job description for the School Farm Maintenance Position. There being no further discussion, the Board voted unanimously to approve the School Farm Maintenance job description.

The vote is as follows:

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

**11.3 ADMIN
ASSISTANT
ALT ED:**

A motion was made by Todd Henderson and seconded by Scott Patton to approve a draft job description for the Administrative Assistant-Alternative Ed position. There being no further discussion, the Board voted unanimously to approve the Administrative Assistant-Alternative Education job description.

The vote is as follows:

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

**11.4 SPEC ED
DATA TECH:**

A motion was made by Todd Henderson and seconded by Scott Patton to approve a draft job description for the Special Education Data Technician. There being no further discussion, the Board voted unanimously to approve the Special Education Data Technician job description.

The vote is as follows:

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

**11.5 SUPERINTENDENT
EMPLOYMENT
CONTRACT:**

A motion was made by Scott Patton and seconded by Todd Henderson to approve the Superintendent's Contract for Superintendent, Jared Caylor. Superintendent, Jared Caylor thanked the Board and shared that he is thankful to serve for another three years. There being no further discussion, the Board voted unanimously to approve

The vote is as follows:

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

**11.6 SOLAR EARLY
PAYOFF OPTIONS:**

The Board discussed the options for an early payoff for the solar.

Two Options:

#1- Security Deposit Option- This avoids early payoff fees.

Set aside funds and invest them. This would be the same as paying off the loan off early.

#2 - Prepayment (Early payoff of 2%)

Must pay 102% of the principal.

Prepayment fee is approximately \$44,313.43 with a total payoff amount of \$2,259,984.94

This item was a discussion item only and no action was taken.

**11.7 CTE TEACHER
VARIABLE
TERM WAIVER
REQUEST:**

A motion was made by Scott Patton and seconded by Todd Henderson to approve the CTE Teacher Variable Term Waiver Request. This is for those teachers who have obtained their CTE Credential however, do not have English Learners (EL) Authorization. There being no further discussion, the Board voted unanimously to approve the CTE Teacher Variable Term Waiver Request.

The vote is as follows:

Ken Vaughan	Aye: <u> X </u>	No: <u> </u>	Absent: <u> </u>	Abstain: <u> </u>
William Mache	Aye: <u> X </u>	No: <u> </u>	Absent: <u> </u>	Abstain: <u> </u>
Todd Henderson	Aye: <u> X </u>	No: <u> </u>	Absent: <u> </u>	Abstain: <u> </u>
Scott Patton	Aye: <u> 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>

**11.8 DEFERRED
MAINTENANCE
PROJECT
POSTPONEMENTS**

The plan was approved as it was moving 400 K to deferred maintenance The intent was to allocate but be fiscally prudent and leave the district with ongoing flexibility.

The Board reviewed projects that would have been funded this year. Superintendent, Jared Caylor discussed this with Director of M & O Brandon Lengtat and CBO, Christine Fears.

Track Maintenance 1 & 2	\$40,000
Bleacher repair	\$5,000
Adult Ed Carpet	\$5,600
Student Desks & Chairs	\$25,000
Thermostat	\$1,500
Landscaping	\$1,000
Signage	\$5,700
Bells System and Intercom	\$1000, 000

Total is \$183,800 delayed

These will still be completed \$100,150 to be spent this year.

**11.9 RODGERS
OVERSIGHT
REPORT:**

Superintendent, Jared Caylor shared that he met with the committee on November 4th.

Highlights:

Endowment loan is 157K

Checking 63,302

Loan Balance 199,639

3.6 years to pay off and the rates remain loan

The Activities at the Ranch are going great. Superintendent, Jared Caylor is really impressed by the team. Teachers, Emily Dale and Alice Von Staden won three division in the sectional competition. In all the years that Teacher, Bob Safford has taught, he stated that this has never been done.

There was further discussion on the following:

- Pond Expansion and orchard
- Walnut Orchard
- Meeting with Musco Olives- they wanted to meet to see if the land was suitable so they could consider donating to the district.
- Grant funding- district continues to apply.
- Drainage – to the north ditches to run north and south for use of sunlight.
- Coverage of crops for erosion purpose.
- Chico State- Has offered to help the district.

**11.10 ENDOWMENT
LOAN
PAYOFF
CHANGE:**

Superintendent, Jared Caylor shared the following changes for the monthly payment on the Rodgers Endowment loan.

1. Move 20 K salary employee cost of employee salary and benefits cost to the general fund.
2. Reduce loan payments to \$2,500 per month.
3. Monitor scholarship issuance closely.

Board Member, Todd Henderson shared regarding the salary for the employee at the Ranch, the Ranch is part of the district so the district needs to do what works. If this is beneficial to the district, then that is what needs to be done.

Superintendent, Jared Caylor shared deficit spending was due to revenue being down and the district began paying down the Ranch loan at a rate of \$60K per4 year

This approval would change the monthly loan from \$5,000 per month to \$2,500 per month in order to reduce revenue payment from the investment account and increase operating cost at the Ranch.

A motion was made by Scott Patton and seconded by Jim Bingham to approve the Endowment Loan Payoff change as discussed. There

being no further discussion, the Board voted unanimously to approve the change.

The vote is as follows:

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

**11.11 CLASSROOM
PLAN
UPDATE:**

Superintendent, Jared Caylor shared the following:

Modernization Funding update- The districts need to be aware that other districts could essentially cut in line. This may happen due to COVID. The bottom line is that most likely the district will receive that money however the difference is that 3 years could potentially be 4-6 years.

No action was taken.

**11.12 FUTURE
AGENDA
ITEMS:**

Superintendent, Jared Caylor shared that the only item that he would like to ensure is on the next agenda is:

Honoring of Board Member, Ken Vaughan who will be retiring. He would like to have all members present so the district and Board could plan something special to honor his contribution to the district over the years.

12. ADJOURNMENT:

The meeting adjourned at 7:41 p.m.

Approved

William Mache, President

James Bingham, Clerk

Checks Dated 11/01/2020 through 11/30/2020

Board Meeting Date December 1, 2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40207978	11/02/2020	GAYNOR TELESYSTEMS, INC	01-8699	REPLACEMENT CAMERA FOR RANCH		1,130.82
40207979	11/02/2020	A-Z BUS SALES	01-4300	TRANS PARTS/SUPPLIES		90.27
40207980	11/02/2020	AERIES SOFTWARE INC EAGLE SOFTWARE	01-5200	AERIES VIRTUAL CONFERENCE DAVE M		150.00
40207981	11/02/2020	AMAZON CAPITAL SERVICES, INC	01-4300	AGBIO/AGCHEM LAB/ACTIVITY MATERIALS	41.93	
				BATTERIES FOR MS SURFACE PENS	12.26	
				CABLE SUPPLIES	745.43	
				CTE OFFICE EQUIPMENT	820.20	
				MICROPHONES FOR TESTING	49.32	
				OFFICE SUPPLIES FOR ATTENDANCE	23.34	
				PHONE FOR FRONT OFFICE COUNTER	96.45	
				SPARE CHROMEBOOK SCREENS	484.30	
				SPARE HARD DRIVES	38.26	
				SPED CONF FOLDERS FOR DISTANCE LEARNING COVID	177.31	
				TABLETS AND CASES FOR USE WITH SWIVL	2,299.11	
40207982	11/02/2020	ARAMARK	01-4400	IPAD AND CASE FOR LEADERSHIP	516.79	4,950.08
			01-5500	CUSTODIAL LAUNDRY SVC	588.59	
				TRANS LAUNDRY SVC	37.32	
			01-5508	UNIFORMS M&O	177.72	
40207983	11/02/2020	AT&T	13-5500	CAFE LAUNDRY SERVICE	67.46	871.09
40207984	11/02/2020	BRENDON A. STEVENS	01-5901	CALNET 3-TELEPHONE SVC		3,452.18
40207985	11/02/2020	CALIFORNIA'S VALUED TRUST	01-5600	INSTRUMENT REPAIRS		360.00
			01-3402	NOV 2020 BINGHAM M/D/V	2,057.66	
				NOV 2020 HENDERSON D/V	163.59	
				NOV 2020 MACHE M/D/V	1,347.66	
				NOV 2020 PATTON M/D/V	1,519.66	
				NOV 2020 VAUGHN D/V	181.66	
			01-3701	NOV 2020 CE RET CONSTANZ	989.97	
				NOV 2020 CE RET JBEARDS	989.97	
				NOV 2020 CE RET LROMO	2,130.86	
				NOV 2020 CE RET MBEARDS	989.97	
				NOV 2020 CE RET TLAMB	2,735.86	
				NOV 2020 RET STOLLISON	1,559.35	
				NOV 2020 RET AALVARADO	3,015.79	
			01-3702	NOV 2020 RET DCASTLE	914.51	
				NOV 2020 RET DHAMILTON	1,195.23	
				NOV 2020 RET GTHURMAN	991.56	

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Checks Dated 11/01/2020 through 11/30/2020

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40207985	11/02/2020	CALIFORNIA'S VALUED TRUST	01-3702	NOV 2020 RET LMINTO	1,571.51	
				NOV 2020 RET PELLKOF	1,676.56	
				NOV 2020 RET SHOAG	914.51	
				RETRO AALVARADO	1,056.00	
			13-3702	NOV 2020 RET KVASQUEZ	914.51	
			76-9513	ADJ OCT MED	810.68	
				NOV 2020 MEDICAL	139,301.00	
			76-9551	NOV 2020 LIFE	94.50	
			76-9552	ADJ OCT DEN	163.59	
				NOV 2020 DENTAL	18,571.34	
			76-9553	ADJ OCT VIS	18.07	
				NOV 2020 VISION	2,253.89	188,129.46
			01-5833	GOOGLE LICENSES FOR CDE CHROMEBOOKS	6,250.00	
			21-6200	IWING PROJECTORS/SCREENS MOUNTS ETC	18.32	6,268.32
				20/21 SCHOOL RESOURCE OFFICER		5,411.50
			01-5800	COPY CENTER COPIERS	2,143.98	
			01-5620	CUHSD COPIERS	3,514.82	
				CUHSD COPIERS	44.42	5,703.22
			13-5620	J-10 CARPET		49.87
			01-4300	SEPT2020- BUS DRIVERS		1,748.50
			01-5800	MATERIALS/SUPPLIES		110.00
			01-4300	MISC/VARIOUS SUPPLIES		4.30
			01-4300	CACFP DAIRY	574.95	
			13-4700	NSLP DAIRY	800.50	1,375.45
				MAINTENANCE SHOP CONCRETE		833.45
			01-5800	20/21 SPEECH SERVICES		10,080.00
			01-5800	IWING - DATA/PHONE CABLING		3,381.99
			21-6200	GO-BOX FOR CHROMEBOOK SETUP		1,373.83
			01-5800	FEE (COMMODITY STORAGE)		20.70
			13-5800	TRANS FUEL-DIESEL		844.06
			01-4312	ORCHARD - MATERIALS/SUPPLIES		65.16
			19-4300	ATTORNEY - LEGAL FEES		4,588.00
			01-5801	AG CORE LAB SUPPLIES	45.02	
			01-4300	MATERIALS/SUPPLIES	24.50	
				VARIOUS SUPPLIES	21.14	90.66
				Uniform Dry Cleaning		790.29
40208003	11/02/2020	MODERN CLEANERS	01-5800			

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Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40208004	11/02/2020	MT. SHASTA SPRING WATER CO. INC	01-5800	OFFICE WATER 119115	16.55	
40208005	11/02/2020	OFFICE DEPOT	01-4300	TRANS - WATER SERVICE CLASSROOM SUPPLIES FOR SOCIAL SCIENCE	23.50 261.96	40.05
40208006	11/02/2020	OLIVE CITY AUTO PARTS DERODA. INC	01-4300	OFFICE SUPPLIES	8.88	
40208007	11/02/2020	P G & E	01-5503	OFFICE SUPPLIES FOR ASB OFFICE		
40208008	11/02/2020	P G & E	01-5504	OFFICE SUPPLIES FOR SPECIAL EDUCATION DEPT	10.45	281.29
40208009	11/02/2020	PITNEY BOWES PURCHASE POWER POSTAGE	01-5503	TRANS PARTS/SUPPLIES		120.03
40208010	11/02/2020	PRO PACIFIC FRESH	01-5504	CUHS ELECTRIC/GAS 6218	10,433.48	
40208011	11/02/2020	SAV-MOR FOODS	01-5503	CUHS ELECTRIC/GAS 6218	5,487.25	15,920.73
40208012	11/02/2020	SCHOOL HEALTH CORPORATION	01-5504	CUHS ELECTRIC/GAS 6218	1,034.58	
40208013	11/02/2020	SYSCO SACRAMENTO, INC.	01-5504	CUHS ELECTRIC/GAS 6218	544.12	1,578.70
40208014	11/02/2020	TEHAMA COUNTY MOSQUITO C/O SCI CONSULTING GROUP	Cancelled	POSTAGE FEES		777.15*
40208015	11/02/2020	THE DANIELSEN COMPANY	13-4700	CACFP FRUIT/VEGETABLES	507.98	
40208016	11/02/2020	TORMACH, INC.	01-4300	NSLP FRUIT/VEGETABLES	1,151.46	1,659.44
40208017	11/02/2020	W.W. GRAINGER, INC.	01-4300	ADVANCED AG CLASS SUPPLIES	34.95	
40208018	11/02/2020	WAXIE SANITARY SUPPLY	13-4700	AG BIO/AG CHEM ACTIVITY MATERIALS	54.30	
40208019	11/02/2020	WURTH USA, INC	01-4300	NSLP FOOD	23.04	112.29
40208233	11/06/2020	U.S. BANK CORPORATE PAYMENT SYSTEM	13-4700	HEALTH OFFICE		311.94
			13-4300	NSLP SUPPLIES	213.12	
			13-4700	NSLP FOOD	624.71	837.83
			01-5800	20-21 MOSQUITO ASSESSMENT		7.36
			13-4700	NSLP FOOD		532.91
			01-4300	TOOLING FOR CNC LATHE		441.48
			01-4300	CUSTODIAL SUPPLIES	92.36	
			14-4300	FOUNDATIONS/FERTILIZER SUPPLIES	363.65	
			01-4300	PAINTING SUPPLIES	47.41	503.42
			01-4300	SANITARY SUPPLIES		417.98
			01-4300	TRANS PARTS/SUPPLIES		132.32
			01-4300	ENGLISH CURR.	459.96	
				GLC TSHIRTS IN LIEU OF REGISTRATION	1,385.92	
				FOUNDATIONS MASKS	818.73	
				K KEY -CHROMEBOOK	526.45	
				DISPOSABLE MASKS	702.00	
			01-5800	HEALTH OFF SUPP.	149.99	

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Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40208233	11/06/2020	U.S. BANK CORPORATE PAYMENT SYSTEM	01-5800	PEAR DECK SUBSCRIPTION (19 TEACHERS)	749.95	
40208291	11/06/2020	A-Z BUS SALES	01-5833	STAFF ENGAGEMENT	1,499.00	7,058.08
40208292	11/06/2020	ALBERS, MELINDA S	01-4300	BOXES-THERMOMETERS	766.08	165.65
40208293	11/06/2020	AMAZON CAPITAL SERVICES, INC	01-5202	TRANS PARTS/SUPPLIES		9.40
			01-4300	SEPT-OCT ASB LOCAL MILEAGE		
				ASSETS - SUPPLIES	153.02	
				ATP STORAGE	84.05	
				HINGE FLUSH MOUNT	43.05	
				STRIVE TOILETTING CARE	25.34	
40208294	11/06/2020	AMERICAN EAGLE ENTERPRISES	01-4300	S. GYM P RAIL		305.46
40208295	11/06/2020	AMERICAN RED CROSS HEALTH & SAFTY SRVS	01-5800	ASSETS CPR/ FIRST AID CLASSES		1,807.48
40208296	11/06/2020	AMPLIFIED IT, LLC	01-5833	SYSCLOUD RENEWAL		374.00
40208297	11/06/2020	ARAMARK	01-5500	TRANS LAUNDRY SVC	37.32	3,136.50
			13-5500	CAFE LAUNDRY SERVICE	134.92	172.24
40208298	11/06/2020	CORNING ELEMENTARY SCHOOL	01-5800	DOT PHYSICAL T TAYLOR		85.00
40208299	11/06/2020	CORNING LUMBER COMPANY	01-4300	MISC/VARIOUS SUPPLIES		55.48
40208300	11/06/2020	CRYSTAL CREAMERY	13-4700	CACFP DAIRY	197.00	
				NSLP DAIRY	1,215.88	1,412.88
40208301	11/06/2020	ENVOY PLAN SERVICES C/O TSA CONSULTING GROUP, INC.	76-9212	TSA 403B FEES		50.40
40208302	11/06/2020	EWING IRRIGATION	14-4300	ATHLETICS FERTILIZER		1,107.62
40208303	11/06/2020	FULL CIRCLE SPEECH THERAPY	01-5800	20/21 SPEECH SERVICES		5,760.00
40208304	11/06/2020	GOLD STAR FOODS, INC	13-4700	CACFP FOOD	91.40	
				NSLP FOOD	1,358.53	1,449.93
40208305	11/06/2020	GREEN WASTE OF TEHAMA	01-5506	DISPOSAL R-FARM 4018-2763626		170.87
40208306	11/06/2020	HIGGINS PEST & WEED	01-5505	ANNUAL TRACK MAINT - WEED CONTROL		720.00
40208307	11/06/2020	HILLYARD / SACRAMENTO	01-4300	CUSTODIAL - COVID SANITARY SUPPLIES		833.99
40208308	11/06/2020	IEC POWER, LLC	01-5699	SOLAR MAINT		1,253.76
40208309	11/06/2020	JACK SCHREDER & ASSOCIATES	01-6250	MODERNIZATION - SCHOOL FACILITY PROGRAM		1,608.75
40208310	11/06/2020	MCCOY'S HARDWARE & FARM SUPPLY	01-4300	VARIOUS SUPPLIES	478.27	
			19-4300	AG CORE - SEEDS GREENHOUSE	42.25	
				RANCH -VARIOUS MATERIALS/SUPPLIES	47.96	
40208311	11/06/2020	MTB WELDING SUPPLY	01-4300	RANCH/HEIFERS - MATERIALS/SUPPLIES	97.64	666.12
				CONSUMABLES FOR CLASSES	2,755.40	
40208312	11/06/2020	MT. SHASTA SPRING WATER CO.INC	01-5800	CYLINDER EXCHANGE	9.50	2,764.90
			01-5800	TRANS - WATER SERVICE		37.40

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ESCAPE

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Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40208313	11/06/2020	NASCO	01-4300	ART SUPPLIES		830.14
40208314	11/06/2020	OFFICE DEPOT	01-4300	SAFETY FOLDERS		38.98
40208315	11/06/2020	OLIVE CITY AUTO PARTS DERODA.INC	01-4300	MISC/VARIOUS SUPPLIES	48.89	
				TRANS PARTS/SUPPLIES	4.19	53.08
40208316	11/06/2020	P G & E	01-5503	TRANS ELECTRIC/GAS 1749-6	137.85	
40208317	11/06/2020	P G & E	01-5504	TRANS ELECTRIC/GAS 1749-6	56.52	194.37
40208318	11/06/2020	P G & E	01-5503	R FARM 3914 ELECTRIC/GAS		281.88
40208319	11/06/2020	PAULA MAITA & CO	19-5503	R RANCH 4916 & 7250 ELECTRIC/GAS		409.82
40208320	11/06/2020	PITNEY BOWES PURCHASE POWER POSTAGE	01-4300	ADVANCED AG CLASS SUPPLIES		204.86
40208321	11/06/2020	PITNEY BOWES, INC SUPPLIES	01-5904	POSTAGE FEES		2,011.96
40208322	11/06/2020	PRO PACIFIC FRESH	01-5904	POSTAGE FEES		64.10
			13-4700	CACFP FRUIT/VEGETABLES	257.50	
40208323	11/06/2020	RADIO ENGINEERING INDUSTRIES	01-4400	NSLP FRUIT/VEGETABLES	1,002.62	1,260.12
40208324	11/06/2020	REDDING FLEET TRUCK SUPPLY	01-4300	UPDATE BUS/VAN CAMERAS		16,005.94
40208325	11/06/2020	REDDING PAINT MART INC	14-4300	MATERIALS/SUPPLIES		133.31
40208326	11/06/2020	SAV-MOR FOODS	01-4300	VARIOUS PAINT ITEMS		88.82
				ADVANCED AG CLASS SUPPLIES	48.27	
				AG BIO/AG CHEM ACTIVITY MATERIALS	102.15	
40208327	11/06/2020	SCHOOL SPECIALTY INC	13-4700	NSLP FOOD	13.00	163.42
40208328	11/06/2020	SYSCO SACRAMENTO, INC.	01-4300	LAB SUPPLIES		94.82
			13-4300	NSLP SUPPLIES	509.26	
40208329	11/06/2020	TEHAMA CO DEPT OF EDUCATION	13-4700	NSLP FOOD	905.58	1,414.84
40208330	11/06/2020	THE DANIELSEN COMPANY	01-5800	DTS DOCUMENT LICENCES		526.50
			13-4300	NSLP SUPPLIES	256.86	
			13-4700	CACFP FOOD	68.44	
				NSLP FOOD	1,616.86	1,942.16
40208331	11/06/2020	U.S. BANK CORPORATE PAYMENT SYSTEM	13-4700	COSTCO - SNACK BAR ITEMS		9,550.00
40208332	11/06/2020	UC REGENTS	01-5800	20/21 MATH DEVELOPMENT CONTRACT		16,800.00
40208333	11/06/2020	VALLEY IND. COMMUNICATIONS	01-5900	COMMUNICATIONS - ROUND MTN & SOUTHFORK		225.00
40208334	11/06/2020	VERIZON WIRELESS	01-5902	DISTRICT CELL PHONE SERVICE		10.75
40208335	11/06/2020	W.W. GRAINGER, INC.	01-4300	CUSTODIAL SUPPLIES	81.79	
40208336	11/06/2020	WAXIE SANITARY SUPPLY	01-4300	J-WING UMBRELLAS	1,991.22	2,073.01
				CUSTODIAL SUPPLIES	733.21	
40208337	11/06/2020	WEST COAST PAPER	01-4300	SANITARY SUPPLIES	2,599.96	3,333.17
40208948	11/20/2020	AMAZON CAPITAL SERVICES, INC	01-4300	COPY CENTER		742.37
				BREAKERS & KEYCHAIN CLIPS	38.76	
				DUAL MONITORS FOR JARED	311.67	350.43

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E S C A P E

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40208949	11/20/2020	ARAMARK	01-5500	CUSTODIAL LAUNDRY SVC	450.26	
				TRANS LAUNDRY SVC	74.64	
			01-5508	UNIFORMS M&O	397.13	
40208950	11/20/2020	AUTO ZONE STORES, INC	13-5500	CAFE LAUNDRY SERVICE		1,048.93
40208951	11/20/2020	BIG TIME PEST CONTROL BULLERT ENTERPRISES	01-4300	MATERIALS/SUPPLIES	126.90	34.47
			01-5505	CENT PEST CONTROL	50.00	
				CUHS PEST CONTROL	200.00	
				RFARM PEST CONTROL	50.00	
				TRANS PEST CONTROL	50.00	350.00
40208952	11/20/2020	BUTTE COLLEGE	01-5800	PN - BUTTE COLLEGE COUNSELOR		4,952.45
40208953	11/20/2020	CALIFORNIA FFA CENTER REGISTRATION	01-5800	CHAPTER GREENHAND LEADERSHIP REGISTRATION		50.00
40208954	11/20/2020	CDW GOVERNMENT	01-4300	COVID- SPED ASSISTIVE TECH	32.33	
				DISTRICT PRINTER INK	5,991.95	
40208955	11/20/2020	CITY OF CORNING	01-4400	PROJECTOR/SCREEN/ETC FOR ATP	157.65	6,181.93
			01-5502	COR 154,155,194 CUHSD WATER/SEWER	3,642.44	
				COR 157 TRANS WATER/SEWER	95.04	
40208956	11/20/2020	CLASSIC GOLF CAR, INC.	01-4300	COR 37,176 CENT WATER/SEWER	815.26	4,552.74
40208957	11/20/2020	COASTAL BUSINESS SYSTEMS, INC.	01-5620	BLACK GOLF CART BRAKE CABLE		47.43
				COPY CENTER COPIERS	2,143.98	
				CUHSD COPIERS	3,514.82	
40208958	11/20/2020	CORNING LUMBER COMPANY	13-5620	CUHSD COPIERS	44.42	5,703.22
			01-4300	MISC/VARIOUS SUPPLIES	155.78	
40208959	11/20/2020	CRYSTAL CREAMERY	13-4700	R FARMHOUSE SHELVING STORAGE	162.69	318.47
				CACFP DAIRY	104.75	
				NSLP DAIRY	1,491.36	1,596.11
40208960	11/20/2020	EDGENUITY INC	01-5833	90 ODYSSEYWARE LICENSES (1 YEAR)		54,000.00
40208961	11/20/2020	ENVOY PLAN SERVICES C/O TSA CONSULTING GROUP, INC.	76-9519	TSA 403B FEES		50.40
40208962	11/20/2020	FIRST ADVANTAGE OCCUPATIONAL IRS # 1365611	01-5831	DRUG TESTING		114.04
40208963	11/20/2020	FORTUNA UNION HIGH SCHOOL DIST	01-5200	NEW PROFESSIONALS CONFERENCE REGISTRATION		150.00
40208964	11/20/2020	GOLD STAR FOODS, INC	13-4700	NSLP FOOD		358.88
40208965	11/20/2020	HILL YARD / SACRAMENTO	01-4300	CUSTODIAL - COVID SANITARY SUPPLIES		667.19
40208966	11/20/2020	HUE & CRY INC.	01-5507	ALARM/FIRE SERVICE		1,164.24
40208967	11/20/2020	HUNT & SONS, INC	01-4311	TRANS FUEL-GASOLINE	679.26	
			01-4312	TRANS FUEL-DIESEL	2,510.72	3,189.98

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ESCAPE

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40208968	11/20/2020	JACK SCHREDER & ASSOCIATES	01-6250	MODERNIZATION - SCHOOL FACILITY PROGRAM		2,846.25
40208969	11/20/2020	JRD FOOD SERVICES CORNING PAPA MURPHY'S PIZZA	13-4700	NSLP PIZZA		9,550.00
40208970	11/20/2020	KIMBALL MIDWEST	01-4300	TRANS SUPPLIES		86.31
40208971	11/20/2020	LOZANO SMITH, LLP	01-5801	ATTORNEY - LEGAL FEES		8,596.25
40208972	11/20/2020	MCCOY'S HARDWARE & FARM SUPPLY	01-4300	AG CORE LAB SUPPLIES	30.99	
				ASSETS - FALL CRAFT SUPPLIES	29.70	
				VARIOUS SUPPLIES	180.94	
40208973	11/20/2020	MTB WELDING SUPPLY	01-4300	WORKABILITY SUPPLIES	85.51	327.14
				CONSUMABLES FOR CLASSES	181.25	
40208974	11/20/2020	MT. SHASTA SPRING WATER CO. INC	01-5800	CYLINDER EXCHANGE		767.24
40208975	11/20/2020	NATIONAL STUDENT CLEARINGHOUSE	01-5800	OFFICE WATER 119115	585.99	9.60
40208976	11/20/2020	OFFICE DEPOT	01-4300	STUDENT NATIONAL CLEARINGHOUSE ART SUPPLIES		425.00
				BOARD PACKET SUPPLIES	27.13	
				Classroom Supplies	15.02	
				CLASSROOM SUPPLIES FOR SOCIAL SCIENCE	269.96	
				OFFICE SUPPLIES	47.30	
				OFFICE SUPPLIES FOR SPECIAL EDUCATION DEPT	207.82	
40208977	11/20/2020	OLIVE CITY AUTO PARTS DERODA INC	01-4300	SCIENCE DEPT. OFFICE SUPPLIES	168.92	736.15
40208978	11/20/2020	P G & E	01-5503	MISC/VARIOUS SUPPLIES		7.01
				CUHS ELECTRIC/GAS 6218	6,809.63	
40208979	11/20/2020	PATRICK'S PUMPING	01-5504	CUHS ELECTRIC/GAS 6218	3,581.35	10,390.98
40208980	11/20/2020	PRO PACIFIC FRESH	01-5800	SEPTIC PUMPING R FARM		350.00
			13-4700	CACFP FRUIT/VEGETABLES	482.75	
40208981	11/20/2020	RCAC	01-6200	NSLP FRUIT/VEGETABLES	1,176.25	1,659.00
				CONTRACT FEES - WATER GRANT PROJECT		500.00
40208982	11/20/2020	RED BLUFF/NORTH VALLEY FENCE	01-5600	FB FEILD RAMP FENCE DAMAGE		745.56
40208983	11/20/2020	REDDING PAINT MART INC	14-4300	VARIOUS PAINT ITEMS	15.02	325.92
40208984	11/20/2020	SAV-MOR FOODS	01-4300	AG BIO/AG CHEM ACTIVITY MATERIALS		117.98
40208985	11/20/2020	SDS SUPPLY CORP	01-4300	S.GYM DRINKING FOUNTAINS		524.90
40208986	11/20/2020	SYSCO SACRAMENTO, INC.	13-4700	NSLP FOOD		358.10
40208987	11/20/2020	THE DANIELSEN COMPANY	13-4300	NSLP SUPPLIES	522.56	
				CACFP FOOD	68.44	
			13-4700	NSLP FOOD	1,354.22	1,945.22

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

Checks Dated 11/01/2020 through 11/30/2020

Board Meeting Date December 1, 2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40208988	11/20/2020	THIRSTY COCONUT	13-4700	SNACK BAR BEVERAGES		945.00
40208989	11/20/2020	THOMES CREEK SAND & GRAVEL	01-4300	ROAD BASE- MAINT. STORAGE		362.22
40208990	11/20/2020	U.S. TELEPACIFIC DBA TPC COMMUNICATIONS	01-5901	TELEPHONE SERVICE 149142		422.70
40208991	11/20/2020	W.W. GRAINGER, INC.	01-4300	CLASSROOM SUPPLIES	544.81	
				CUSTODIAL SUPPLIES	226.96	
				MISC/VARIOUS M&O SUPPLIES	718.90	
40208992	11/20/2020	WASTE MANAGEMENT	14-4300	VARIOUS PAINT ITEMS	59.00	1,549.67
			01-5506	CENT DISPOSAL 4-02058-55008	535.13	
				CUHS DISPOSAL 13-88262-43003	767.65	
40208993	11/20/2020	WAXIE SANITARY SUPPLY	01-4300	CUHS DISPOSAL 4-02058-65006	135.61	1,438.39
				CUSTODIAL SUPPLIES	93.86	
				SANITARY SUPPLIES	244.05	337.91
Total Number of Checks					136	485,212.86

	Count	Amount
Cancel	1	777.15
Net Issue		484,435.71

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	GENERAL	109	277,829.04
13	CAFETERIA SPEC REV	26	39,237.24
14	DEFERRED MAINTENANCE	5	1,992.42
19	FOUNDATION SPECIAL	3	662.83
21	BUILDING FUND	2	3,400.31
76	WARRANT/PASS-THRU	3	161,313.87
Total Number of Checks		135	484,435.71
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			484,435.71

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.

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

2020-21 School Year -

Outgoing

Updated 8/20/20

Last Name	First	Grade	To	Code	Reason / Date
Baez	Luis	9th-12th	Orland Unified	1	Established 5/27/20
Benitez	Ashley	12th	Los Molinos	1	Established 6/16/20
Benitez	Zulema	10th	Los Molinos	1	Established 6/16/20
Carillo	Aranzo	9th	Hamilton Unified	1	Established 8/4/20
Christensen	Indigo	9th	Chico Unified	1	Denied per Chico on waiting list.
Fleming	Kloe	11th	Orland Unified	1	Established 8/10/20
Gamboa	Jazmin	9th	Orland Unified	1	Established 8/10/20
Gamboa	Vanessa	12th	Orland Unified	1	Established 8/0/20
Hagan	Madisyn	9th	Orland Unified	1	Established 5/27/20
Harrah	Celia	9th	Orland Unified	1	Established 4/1/20
Hernandez	Alexis	9th	Los Molinos	1	Established 6/3/20
Hoffman	Cody	9th	Orland Unified	1	Pending Orland's Approval
Jackson	Alexis	9th	Chico Unified	1	Established 3/2/20
Johnson	Kamryn	11th	Orland Unified	1	Established 7/14/20
Kampmann	Tucker	9th	Orland Unified	1	Established 7/14/20
Lizama-Story	Jenna	10th	Chico Unified	1	Pending Chico's approval
Mason	Hunter	12th	Los Molinos	1	Established 8/19/20
Meredith	Lauryn	11th	Orland Unified	1	Established 6/4/20
Nava	Isaiah	9th	Hamilton Unified	1	Established 7/23/20
Padilla	Johnathan	9th	Chico Unified	1	Pending Chico's approval
Pano	Andrea	11th	Los Molinos	1	Established 6/3/20
Robbins	Jeremy	9th	Orland Unified	1	Established 5/12/20
Rodriguez	Anareli	11th	Los Molinos	1	Established 6/3/20
Shirer	Cameron	10th	Red Bluff	1	Established 8/18/20

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

Incoming

Updated 11/10/20

2020-2021 School Year

Ayers	Kamryn	9th	Los Molinos	1	Established 6/22/20	
Baeta	Martin	11th	Red Bluff	1	Established 7/1/20	
Birrueta	Ana	12th	Red Bluff	1	Established 9/24/20	
Birrueta	Dulce	10th	Red Bluff	1	Established 9/25/20	
Brooksher	James	9th	Red Bluff	1	Established 5/11/20	
Callahan	Angelica	10th	Orland	1	Denied 8/18/20 Due to limited space- COVID- Denied again 11/30/20	
Castillo	Javier	10th	Red Bluff	1	Established 7/1/20	
Castillo	Lilyana	9th	Red Bluff	1	Established 7/1/20	
Cerna	Maria	11th	Los Molinos	1	Established 7/22/20	
Chambers	Christopher	9th	Chico Unified	1	Denied 9/25/20 per CUHSD no space.	
Fuller	Jason	10th	Red Bluff	1	Established 7/31/20	
Gradney	Riley	9th	Red Bluff	1	Established 7/22/20	
Houchihns	Anthynie	9th	Red Bluff	1	Established 5/13/20	
Kerby	Nikolai	10th	Chico Unified	1	Denied per CUHSD 9/29/20	
Mackintosh	Melissa	11th	Red Bluff	1	Established 6/3/20	
Mackintosh	Nicolas	9th	Red Bluff	1	Established 6/3/20	
Antonio	Mendoza	11th	Red Bluff	1	Established 8/18/20	
Mendoza	Antonio	11th	Red Bluff	1	Established 8/18/20	
Raines	Konstance	9th	Red Bluff	1	Established 5/15/20	
Reid	Emily	9th	Red Bluff	1	Established 8/18/20	
Sanchez Valdovinos	Maria	11th	Los Molinos	1	Denied per CUHSD 10/13/20	
Taylor	Stevie	10th	Red Bluff	1	Established 8/5/20	
Valdovinos	Anna	10th	Red Bluff	1	Established 11/10/20 check progress 12/20/20	
Vergara	Stefani	11th	Red Bluff	1	Established 9/24/20	
Weber	Julia	10th	Chico Unified	1	Established 10/19/20	
Williams	Devin	9th	Los Molinos	1	Established 5/13/20	

Corning Union High School District
Human Resources Report

Board Meeting Date: 12/17/2020

<u>Action</u>	<u>Type</u>	<u>Name</u>	<u>Position</u>	<u>Effective</u>	<u>Background</u>
Resignation	Retirement	Jorgensen, Sandra	Lead Teacher for Ind. Study Program	1/1/2021	24 years in the District

Extra Duty/Stipend/Temporary/Coaching Authorizations

<u>Effective</u>	<u>Type</u>	<u>Employee</u>	<u>Assignment</u>	<u>Terms</u>	<u>Additional Information</u>
12/1/2020	Stipend	Martinez-Diaz, Natalie	Skill Stipend	Annually	Classified Contract Article 8.1.5
11/1/2020	Stipend	Diaz, Ana	Skill Stipend	Annually	Classified Contract Article 8.1.5

Corning Union High School District
Donation Report

Board Meeting: December 17, 2020

<u>Received From</u>	<u>Item</u>	<u>Reference</u>	<u>Amount / Value</u>	<u>Description</u>	<u>Purpose</u>
Studio 530 (Diane)	Bien Fong Vacuseal	4468H	\$2,795.00	Laminating/Mountng Machine	Student materials



DONATION INTAKE FORM

Corning Union High School District
643 Blackburn Avenue
Corning, CA 96021
(530) 824-8000
(530) 824-8005 fax

Office Use Only	
Received by:	J Marquez
Date:	12/10/20
Donation Report:	✓
Board Meeting:	12/17/20

F
R
O
M

Business/
Individual

Studio 530

Contact Name

Danny & Dianne Rabalais

Street

2275 Antelope Blvd Suite A

City, ST Zip

Red Bluff, CA 96080

Date

11/23/20

Phone

530) 5293333

Fax ()

N/A

Email

dianne@studio530photo.com

PLEASE ATTACH ANY APPLICABLE SUPPORTING DOCUMENTATION

Qty	Item	Description	Ref # (if applicable)	Purpose (if specified)	Amount/ Value
1	Bien Fang Vacuum seal	77x57x7 (large piece of equipment)	44684	Laminating, mounting & texturing projects	\$2,795.00

Instructions:

- 1) Complete information regarding who the donation is from, including contact information.
- 2) Complete information regarding what has been donated. Donations from the same individual and/or business can be listed on one form.

Item - Cash, Check, Vehicle, Book, Computer, etc.

Description - Brief description of the item if other than a cash or check donation. (Year, make, model etc.)

Reference # - Check number, Vehicle VIN#, unit model, etc.

Purpose - Specify any identified program or purpose for the item being donated.

Amount/Value - Specify estimated value if item is not cash or check with a stated value amount.

- 3) Send completed form, with any supporting documentation attached, to Christine Fears, CBO.

Note regarding vehicles: Attach a copy of registration, but keep original along with any manuals etc. with the vehicle.

DISTRICT OFFICE USE ONLY

Account

Amount

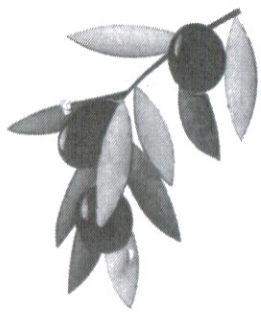
☒ Board Agenda
Donation Report

December 17, 2020
Board Meeting

☐ Approved

Chief Business Official

Date



CORNING UNION HIGH SCHOOL DISTRICT

Jared Caylor, Superintendent

Board Members: James Bingham, J. Scott Patton, Todd Henderson, Ken Vaughan and William Mache

Surplus Equipment/Obsolete Equipment and/or Furniture Form

Date 11/12/2020

Site Centennial

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
6 Arm Chairs - Springs poking through.	Discard

____ For additional items, check here and attach list.

Supervisor Approval:

Signature

11/17/20
Date

Site Administrator:

Signature

11/12/20
Date

Superintendent Approval

Signature

Date

Board Meeting Date 12/17/20

Approved ☐

Denied ☐

Disposition:





CORNING UNION HIGH SCHOOL DISTRICT

Jared Caylor, Superintendent

Board Members: James Bingham, J. Scott Patton, Todd Henderson, Ken Vaughan and William Mache

Surplus Equipment/Obsolete Equipment and/or Furniture Form

Date 12/2/20

Site CUHS

Form Completion Instruction (In description block provide the following)

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

Description	Recommended Disposition
Craftsman Drill press (Can't Locate Belts) Year unknown, Model # 113.24611 Serial # 7129.00149	Sealed Bid \$25

____ For additional items, check here and attach list.

Supervisor Approval: Melon Luyt

Signature

Date

Site Administrator: _____

Signature

Date

Superintendent Approval

Signature

Date

Board Meeting Date 12/17/20

Approved ☒

Denied ☐

Disposition:





CORNING UNION HIGH SCHOOL DISTRICT

Jared Caylor, Superintendent

Board Members: James Bingham, J. Scott Patton, Todd Henderson, Ken Vaughan and William Mache

Surplus Equipment/Obsolete Equipment and/or Furniture Form

Date 12/2/20

Site CuHS

Form Completion Instruction (In description block provide the following)

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

Description	Recommended Disposition
Hoshizaki Ice Machine (Missing Ice Bin) unknown year. Model # KM-1300 SRF Serial # H10358J	Sealed Bid \$100

____ For additional items, check here and attach list.

Supervisor Approval: _____

Signature

Date

Site Administrator: _____

Signature

Date

Superintendent Approval _____

Signature

Date

Board Meeting Date 12/17/20

Approved ☒

Denied ☐

Disposition:

HOSHIZAKI ICE MAKER

MODEL NUMBER

KH-1300SR

SERIAL NUMBER

H10358 J

AC SUPPLY VOLTAGE 208-230/60/1 (3 WIRE
WITH NEUTRAL FOR 115V)

COMPRESSOR 208-230V 10.0RLA 61LRA
120V 1.2FLA 60W

PUMP REMOTE 120V 3A MAX

FAN 115-120V 0.3A 20 AMPS

OTHER

MAXIMUM FUSE SIZE 20 AMPS

MAX. HACR BREAKER (USA ONLY) 20 AMPS

MAX. CIRC. BREAKER (CANADA ONLY) 20 AMPS

MINIMUM CIRC. BREAKER 20 AMPS

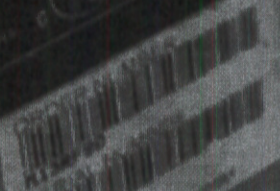
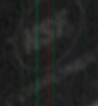
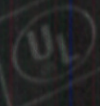
DESIGN PRESSURE HI-467DSI LO-230PSI

REFRIGERANT 404A

MOTOR-COMPRESSOR THERMALLY PROTECTED

NOT INTENDED FOR OUTDOOR USE

HOSHIZAKI AMERICA, INC.





CORNING UNION HIGH SCHOOL DISTRICT

Jared Caylor, Superintendent

Board Members: James Bingham, J. Scott Patton, Todd Henderson, Ken Vaughan and William Mache

Surplus Equipment/Obsolete Equipment and/or Furniture Form

Date 12/2/20

Site Cutts

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
Commercial Kitchen Sink (out of the old Cafeteria)	Sealed Bid \$50

____ For additional items, check here and attach list.

Supervisor Approval: _____

Signature

Date

Site Administrator: _____

Signature

Date

Superintendent Approval _____

Signature

Date

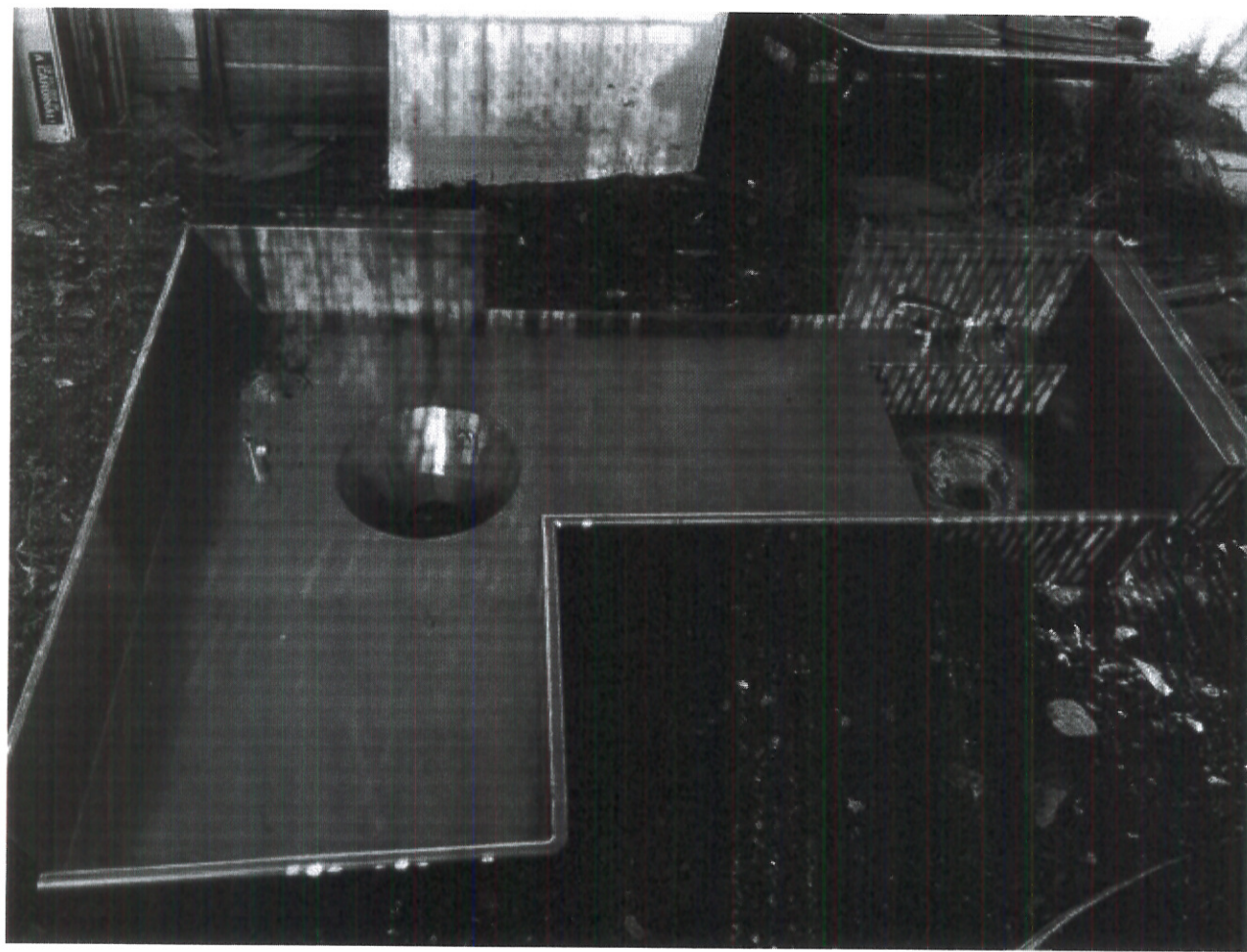
Board Meeting Date _____

12/17/20

Approved ☒

Denied ☐

Disposition:



Corning Union High School District

2020/21 1ST Interim

SACS Forms

- Unrestricted Multiyear Projections
- Restricted Multiyear Projections
- Unrestricted/Restricted Multiyear Projections
- Fund 01 – General Fund
- Fund 11 – Adult Education
- Fund 13 – Food Service
- Fund 14 – Deferred Maintenance
- Fund 19 – Ranch
- Fund 21 – Bond
- Fund 25 – Capital Facilities
- Fund 35 – School Facilities
- Fund 51 – Bond Interest & Redemption
- Fund 73 – CUHSD Managed Scholarships

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	11,816,496.00	0.71%	11,900,567.00	-2.00%	11,662,199.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	221,348.00	-31.02%	152,693.00	0.00%	152,693.00
4. Other Local Revenues	8600-8799	233,943.00	-28.19%	168,000.00	0.00%	168,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,561,884.00)	59.53%	(2,491,648.00)	12.20%	(2,795,666.00)
6. Total (Sum lines A1 thru A5c)		10,709,903.00	-9.15%	9,729,612.00	-5.57%	9,187,226.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,618,167.00		4,733,621.00
b. Step & Column Adjustment				115,454.00		118,340.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,618,167.00	2.50%	4,733,621.00	2.50%	4,851,961.00
2. Classified Salaries						
a. Base Salaries				1,420,430.00		1,455,941.00
b. Step & Column Adjustment				35,511.00		36,399.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,420,430.00	2.50%	1,455,941.00	2.50%	1,492,340.00
3. Employee Benefits	3000-3999	2,530,495.00	2.27%	2,587,900.00	7.95%	2,793,717.00
4. Books and Supplies	4000-4999	309,856.00	5.00%	325,350.00	5.00%	341,618.00
5. Services and Other Operating Expenditures	5000-5999	745,819.00	-0.52%	741,915.00	2.50%	760,462.00
6. Capital Outlay	6000-6999	98,942.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	320,895.00	-2.07%	314,266.00	0.00%	314,266.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(49,117.00)	0.00%	(49,117.00)	0.00%	(49,117.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		9,995,487.00	1.14%	10,109,876.00	3.91%	10,505,247.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		714,416.00		(380,264.00)		(1,318,021.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,272,729.00		4,987,145.00		4,606,881.00
2. Ending Fund Balance (Sum lines C and D1)		4,987,145.00		4,606,881.00		3,288,860.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,123,727.00		2,839,398.00		1,486,771.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,862,418.00		1,766,483.00		1,801,089.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,987,145.00		4,606,881.00		3,288,860.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,862,418.00		1,766,483.00		1,801,089.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,862,418.00		1,766,483.00		1,801,089.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,317,584.00	-66.02%	787,562.00	0.00%	787,562.00
3. Other State Revenues	8300-8599	825,019.00	-27.76%	595,961.00	-0.07%	595,561.00
4. Other Local Revenues	8600-8799	735,642.00	0.00%	735,642.00	-55.82%	325,036.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,561,884.00	59.53%	2,491,648.00	12.20%	2,795,666.00
6. Total (Sum lines A1 thru A5c)		5,440,129.00	-15.24%	4,610,813.00	-2.32%	4,503,825.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,070,431.00		1,097,192.00
b. Step & Column Adjustment				26,761.00		27,430.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,070,431.00	2.50%	1,097,192.00	2.50%	1,124,622.00
2. Classified Salaries						
a. Base Salaries				1,132,185.00		1,160,490.00
b. Step & Column Adjustment				28,305.00		29,012.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,132,185.00	2.50%	1,160,490.00	2.50%	1,189,502.00
3. Employee Benefits	3000-3999	1,364,487.00	2.81%	1,402,793.00	5.86%	1,485,034.00
4. Books and Supplies	4000-4999	779,031.00	-60.39%	308,577.00	-9.29%	279,914.00
5. Services and Other Operating Expenditures	5000-5999	907,392.00	-56.25%	396,953.00	-37.96%	246,285.00
6. Capital Outlay	6000-6999	26,341.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	197,841.00	0.00%	197,841.00	-33.53%	131,501.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	46,967.00	0.00%	46,967.00	0.00%	46,967.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,524,675.00	-16.54%	4,610,813.00	-2.32%	4,503,825.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(84,546.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		84,546.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	11,816,496.00	0.71%	11,900,567.00	-2.00%	11,662,199.00
2. Federal Revenues	8100-8299	2,317,584.00	-66.02%	787,562.00	0.00%	787,562.00
3. Other State Revenues	8300-8599	1,046,367.00	-28.45%	748,654.00	-0.05%	748,254.00
4. Other Local Revenues	8600-8799	969,585.00	-6.80%	903,642.00	-45.44%	493,036.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		16,150,032.00	-11.20%	14,340,425.00	-4.53%	13,691,051.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,688,598.00		5,830,813.00
b. Step & Column Adjustment				142,215.00		145,770.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,688,598.00	2.50%	5,830,813.00	2.50%	5,976,583.00
2. Classified Salaries						
a. Base Salaries				2,552,615.00		2,616,431.00
b. Step & Column Adjustment				63,816.00		65,411.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,552,615.00	2.50%	2,616,431.00	2.50%	2,681,842.00
3. Employee Benefits	3000-3999	3,894,982.00	2.46%	3,990,693.00	7.22%	4,278,751.00
4. Books and Supplies	4000-4999	1,088,887.00	-41.78%	633,927.00	-1.96%	621,532.00
5. Services and Other Operating Expenditures	5000-5999	1,653,211.00	-31.11%	1,138,868.00	-11.60%	1,006,747.00
6. Capital Outlay	6000-6999	125,283.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	518,736.00	-1.28%	512,107.00	-12.95%	445,767.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,150.00)	0.00%	(2,150.00)	0.00%	(2,150.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		15,520,162.00	-5.15%	14,720,689.00	1.96%	15,009,072.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		629,870.00		(380,264.00)		(1,318,021.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,357,275.00		4,987,145.00		4,606,881.00
2. Ending Fund Balance (Sum lines C and D1)		4,987,145.00		4,606,881.00		3,288,860.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,123,727.00		2,839,398.00		1,486,771.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,862,418.00		1,766,483.00		1,801,089.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,987,145.00		4,606,881.00		3,288,860.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,862,418.00		1,766,483.00		1,801,089.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,862,418.00		1,766,483.00		1,801,089.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.00%		12.00%		12.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,017.95		1,017.95		1,001.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		15,520,162.00		14,720,689.00		15,009,072.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		15,520,162.00		14,720,689.00		15,009,072.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		465,604.86		441,620.67		450,272.16
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		465,604.86		441,620.67		450,272.16
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

2020-21 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	11,352,861.00	11,352,861.00	2,749,432.98	11,816,496.00	463,635.00	4.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	218,924.00	218,924.00	5,603.05	221,348.00	2,424.00	1.1%
4) Other Local Revenue		8600-8799	225,431.00	225,431.00	51,707.55	233,943.00	8,512.00	3.8%
5) TOTAL, REVENUES			11,797,216.00	11,797,216.00	2,806,743.58	12,271,787.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,591,732.00	4,591,732.00	1,249,530.78	4,618,167.00	(26,435.00)	-0.6%
2) Classified Salaries		2000-2999	1,449,579.00	1,449,579.00	415,054.42	1,420,430.00	29,149.00	2.0%
3) Employee Benefits		3000-3999	2,580,023.00	2,580,023.00	724,764.86	2,530,495.00	49,528.00	1.9%
4) Books and Supplies		4000-4999	206,448.00	206,448.00	40,006.55	309,856.00	(103,408.00)	-50.1%
5) Services and Other Operating Expenditures		5000-5999	621,395.00	621,395.00	291,975.89	745,819.00	(124,424.00)	-20.0%
6) Capital Outlay		6000-6999	0.00	0.00	17,423.18	98,942.00	(98,942.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	338,425.00	338,425.00	124,260.20	320,895.00	17,530.00	5.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(51,462.00)	(51,462.00)	0.00	(49,117.00)	(2,345.00)	4.6%
9) TOTAL, EXPENDITURES			9,736,140.00	9,736,140.00	2,863,015.88	9,995,487.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			2,061,076.00	2,061,076.00	(56,272.30)	2,276,300.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,645,502.00)	(1,645,502.00)	0.00	(1,561,884.00)	83,618.00	-5.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,645,502.00)	(1,645,502.00)	0.00	(1,561,884.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			415,574.00	415,574.00	(56,272.30)	714,416.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,892,563.00	3,892,563.00		4,272,729.00	380,166.00	9.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,892,563.00	3,892,563.00		4,272,729.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,892,563.00	3,892,563.00		4,272,729.00		
2) Ending Balance, June 30 (E + F1e)			4,308,137.00	4,308,137.00		4,987,145.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,612,677.00	2,612,677.00		3,123,727.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,694,460.00	1,694,460.00		1,862,418.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,940.00	22,940.00	0.00	0.00	(22,940.00)	-100.0%
3) Other State Revenue		8300-8599	18,461.00	18,461.00	688.03	25,085.00	6,624.00	35.9%
4) Other Local Revenue		8600-8799	88,038.00	88,038.00	31,364.65	122,006.00	33,968.00	38.6%
5) TOTAL, REVENUES			129,439.00	129,439.00	32,052.68	147,091.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	23,229.00	23,229.00	5,239.30	54,215.00	(30,986.00)	-133.4%
2) Classified Salaries		2000-2999	64,251.00	64,251.00	14,018.20	60,247.00	4,004.00	6.2%
3) Employee Benefits		3000-3999	38,495.00	38,495.00	5,637.71	28,332.00	10,163.00	26.4%
4) Books and Supplies		4000-4999	1,314.00	1,314.00	0.00	3,884.00	(2,570.00)	-195.6%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,150.00	2,150.00	0.00	2,150.00	0.00	0.0%
9) TOTAL, EXPENDITURES			129,439.00	129,439.00	24,895.21	148,828.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	7,157.47	(1,737.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	7.00	7.00	New
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	7.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	7,157.47	(1,730.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		1,730.00	1,730.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		1,730.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		1,730.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	552,000.00	552,000.00	25,491.00	541,785.00	(10,215.00)	-1.9%
3) Other State Revenue		8300-8599	33,500.00	33,500.00	2,127.16	35,627.00	2,127.00	6.3%
4) Other Local Revenue		8600-8799	149,700.00	149,700.00	3,369.40	87,700.00	(62,000.00)	-41.4%
5) TOTAL, REVENUES			735,200.00	735,200.00	30,987.56	665,112.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	214,620.00	214,620.00	53,020.77	191,208.00	23,412.00	10.9%
3) Employee Benefits		3000-3999	149,493.00	149,493.00	36,585.60	135,390.00	14,103.00	9.4%
4) Books and Supplies		4000-4999	334,357.00	334,357.00	53,880.26	310,510.00	23,847.00	7.1%
5) Services and Other Operating Expenditures		5000-5999	10,122.00	10,122.00	9,999.43	10,530.00	(408.00)	-4.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			708,592.00	708,592.00	153,486.06	647,638.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,608.00	26,608.00	(122,498.50)	17,474.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,608.00	26,608.00	(122,498.50)	17,474.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	135,130.00	135,130.00		122,405.00	(12,725.00)	-9.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			135,130.00	135,130.00		122,405.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,130.00	135,130.00		122,405.00		
2) Ending Balance, June 30 (E + F1e)			161,738.00	161,738.00		139,879.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	161,738.00	161,738.00		139,879.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	33,000.00	33,000.00	0.00	400,000.00	367,000.00	1112.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	700.00	700.00	204.28	0.00	(700.00)	-100.0%
5) TOTAL, REVENUES			33,700.00	33,700.00	204.28	400,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	17,000.00	17,000.00	1,670.12	51,000.00	(34,000.00)	-200.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	8,850.00	(8,850.00)	New
6) Capital Outlay		6000-6999	41,500.00	41,500.00	52,347.81	54,734.00	(13,234.00)	-31.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			58,500.00	58,500.00	54,017.93	114,584.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,800.00)	(24,800.00)	(53,813.65)	285,416.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,800.00)	(24,800.00)	(53,813.65)	285,416.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	69,962.00	69,962.00		80,377.00	10,415.00	14.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,962.00	69,962.00		80,377.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			69,962.00	69,962.00		80,377.00		
2) Ending Balance, June 30 (E + F1e)			45,162.00	45,162.00		365,793.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		183,800.00		
d) Assigned								
Other Assignments		9780	45,162.00	45,162.00		181,993.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	175,380.00	175,380.00	1,197.53	165,380.00	(10,000.00)	-5.7%
5) TOTAL, REVENUES			175,380.00	175,380.00	1,197.53	165,380.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,800.00	6,800.00	1,666.68	6,800.00	0.00	0.0%
2) Classified Salaries		2000-2999	51,765.00	51,765.00	16,488.24	49,965.00	1,800.00	3.5%
3) Employee Benefits		3000-3999	28,902.00	28,902.00	9,055.88	27,157.00	1,745.00	6.0%
4) Books and Supplies		4000-4999	15,655.00	15,655.00	594.48	15,871.00	(216.00)	-1.4%
5) Services and Other Operating Expenditures		5000-5999	31,237.00	31,237.00	6,685.83	31,337.00	(100.00)	-0.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			134,359.00	134,359.00	34,491.11	131,130.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,021.00	41,021.00	(33,293.58)	34,250.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			41,021.00	41,021.00	(33,293.58)	34,250.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,002,568.00	4,002,568.00		4,031,725.00	29,157.00	0.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,002,568.00	4,002,568.00		4,031,725.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,002,568.00	4,002,568.00		4,031,725.00		
2) Ending Balance, June 30 (E + F1e)			4,043,589.00	4,043,589.00		4,065,975.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,043,589.00	4,043,589.00		4,065,975.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,130.00	9,130.00	10,271.25	12,000.00	2,870.00	31.4%
5) TOTAL, REVENUES			9,130.00	9,130.00	10,271.25	12,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,000.00	4,000.00	136,814.85	136,815.00	(132,815.00)	-3320.4%
6) Capital Outlay		6000-6999	2,605,130.00	2,605,130.00	253,536.18	2,548,029.00	57,101.00	2.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,609,130.00	2,609,130.00	390,351.03	2,684,844.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,600,000.00)	(2,600,000.00)	(380,079.78)	(2,672,844.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	2,600,000.00	2,600,000.00	2,600,000.00	2,600,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,600,000.00	2,600,000.00	2,600,000.00	2,600,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	2,219,920.22	(72,844.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		72,844.00	72,844.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		72,844.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		72,844.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	33,423.91	32,955.00	31,955.00	3195.5%
5) TOTAL, REVENUES			1,000.00	1,000.00	33,423.91	32,955.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	958.64	1,000.00	(1,000.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	371,448.00	(371,448.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	958.64	372,448.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,000.00	1,000.00	32,465.27	(339,493.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,000.00	1,000.00	32,465.27	(339,493.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	312,712.00	312,712.00		339,493.00	26,781.00	8.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			312,712.00	312,712.00		339,493.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			312,712.00	312,712.00		339,493.00		
2) Ending Balance, June 30 (E + F1e)			313,712.00	313,712.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	313,712.00	313,712.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	676,660.00	676,660.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	676,660.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	676,660.00	(676,660.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	676,660.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

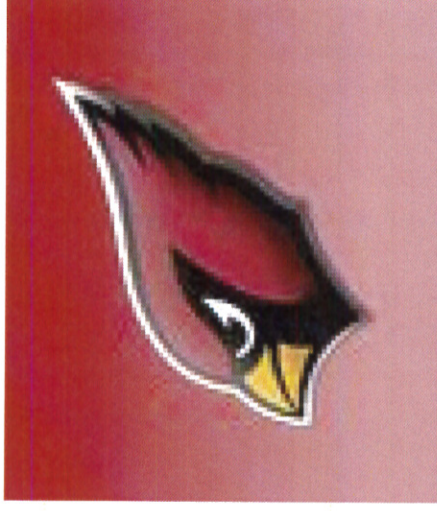
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	511.00	511.00	0.00	511.00	0.00	0.0%
4) Other Local Revenue		8600-8799	276,489.00	276,489.00	6,119.71	172,901.00	(103,588.00)	-37.5%
5) TOTAL, REVENUES			277,000.00	277,000.00	6,119.71	173,412.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	420,000.00	420,000.00	210,675.01	630,013.00	(210,013.00)	-50.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			420,000.00	420,000.00	210,675.01	630,013.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(143,000.00)	(143,000.00)	(204,555.30)	(456,601.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	143,000.00	143,000.00	0.00	296,472.00	153,472.00	107.3%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			143,000.00	143,000.00	0.00	296,472.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			0.00	0.00	(204,555.30)	(160,129.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		160,129.00	160,129.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		160,129.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		160,129.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

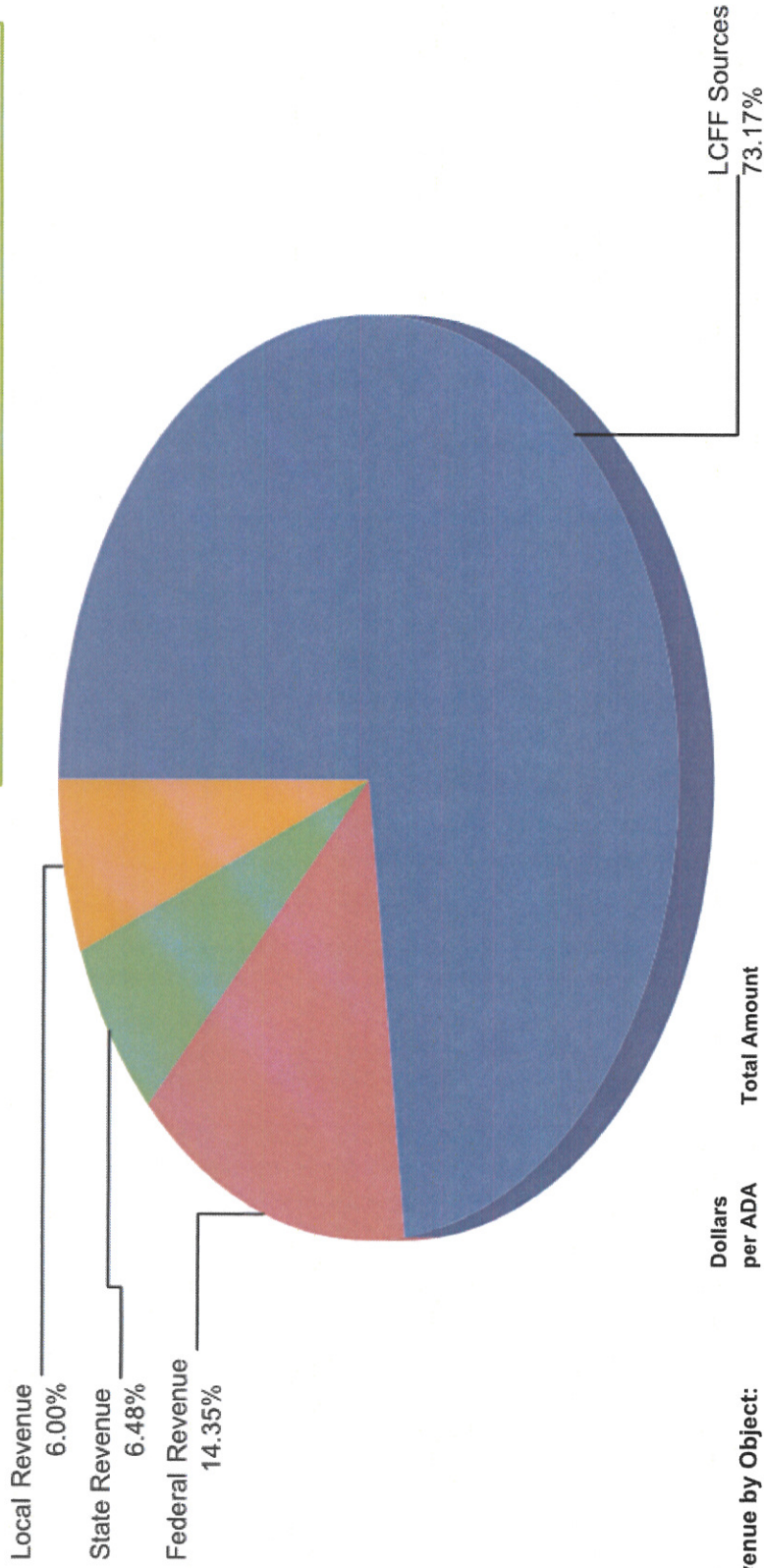
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	7.95	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	7.95	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	7.95	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	7.95	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	333,022.00	333,022.00		333,357.00	335.00	0.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			333,022.00	333,022.00		333,357.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			333,022.00	333,022.00		333,357.00		
2) Ending Net Position, June 30 (E + F1e)			333,022.00	333,022.00		333,357.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	333,022.00	333,022.00		333,357.00		

2020/21 First Interim



**CORNING UNION
HIGH SCHOOL DISTRICT**



LCFF Sources
73.17%

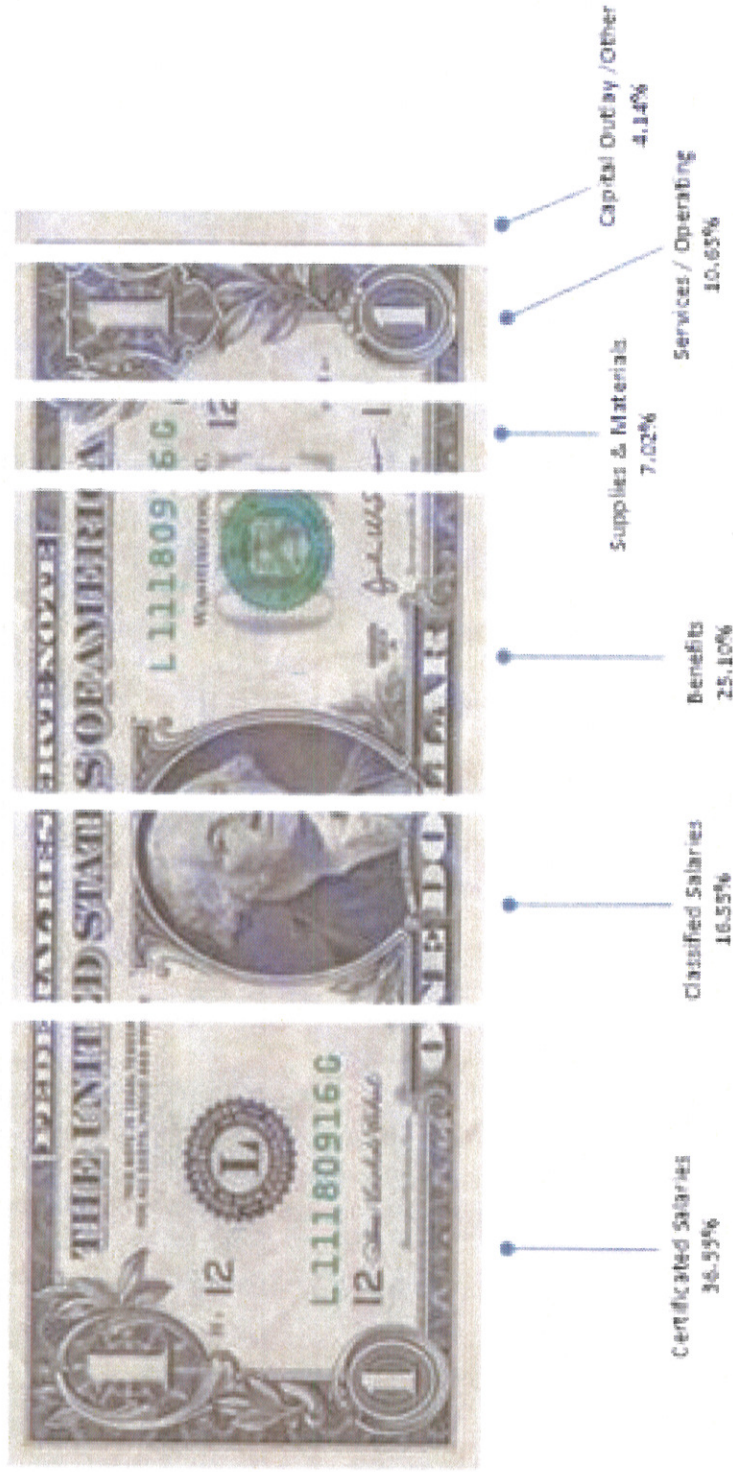
Total Revenue Summary (as % of Total Revenue)

Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	11,816,496.00	11,816,496
Federal Revenue	2,317,584.00	2,317,584
Other State Revenue	1,046,367.00	1,046,367
Other Local Revenue	969,585.00	969,585
Total Revenue	\$16,150,032.00	\$16,150,032
Transfer In & Others	\$0.00	\$0
Total Resources	\$16,150,032.00	\$16,150,032

Total Expenditure Summary

(as % of Total Expenditure)

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	5,068,882.00	5,068,882
Class. Non-Mgt. Salaries	2,233,071.00	2,233,071
Management Salaries	939,260.00	939,260
Employee Benefits	3,894,982.00	3,894,982
Books and Supplies	1,088,887.00	1,088,887
Services and Operating	1,653,211.00	1,653,211
Capital Outlay	125,283.00	125,283
Other Outgo	516,586.00	516,586
Total Expenditure	\$15,520,162.00	\$15,520,162
Transfer out and Other:	\$0.00	\$0
Total Uses	\$15,520,162.00	\$15,520,162



FIRST INTERIM TO BUDGET ADOPTION COMPARISON



COMPARISON

Unrestricted Revenues

	Budget Adoption	1st Interim	Difference
LCFF Sources	11,352,861	11,816,496	463,635
Federal Revenue	0	0	0
Other State Revenue	218,924	221,348	2,424
Other Local Revenue	225,431	233,943	8,512
Total Revenues	11,797,216	12,271,787	474,571

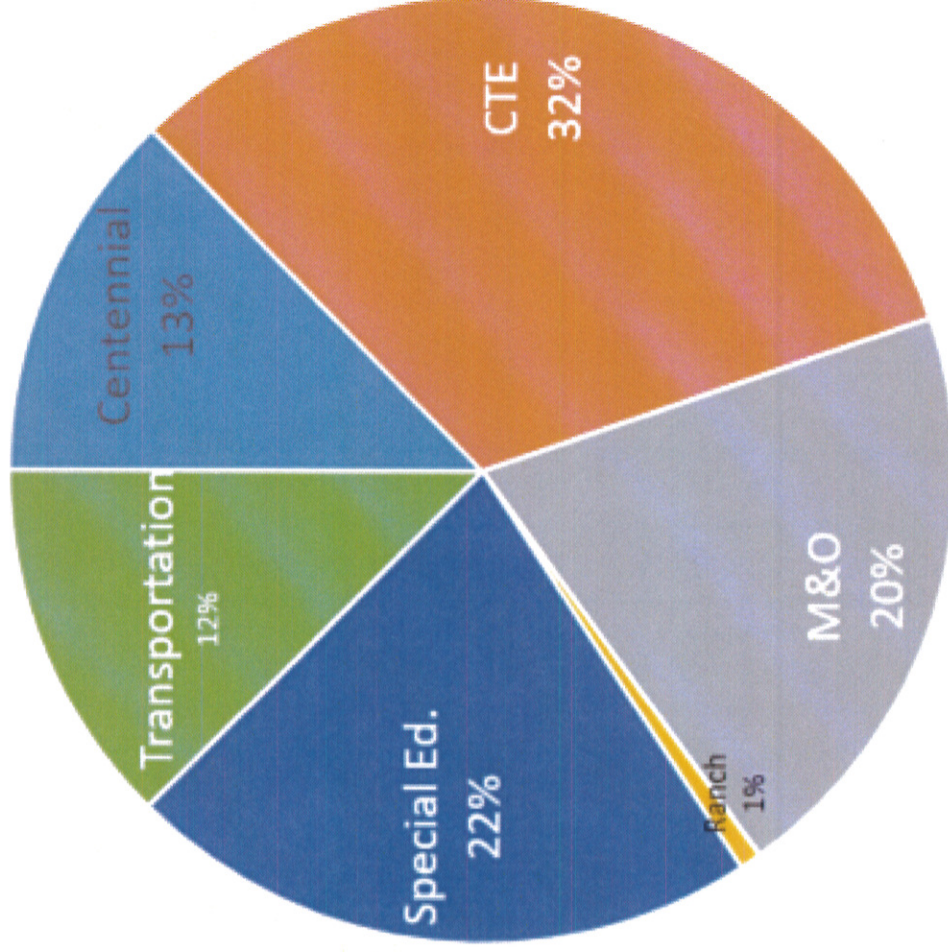
COMPARISON

Unrestricted Expenditures

	Budget Adoption	1st Interim	Difference
Certificated Salaries	4,591,732	4,618,167	26,435
Classified Salaries	1,449,579	1,420,430	-29,149
Employee Benefits	2,580,023	2,530,495	-49,528
Books & Supplies	206,448	309,856	103,408
Services	621,395	745,819	124,424
Capital Outlay	0	98,942	98,942
Other Outgo	286,963	271,778	-15,185
Total Expenditures	9,736,140	9,995,487	259,347

Contribution to Restricted Programs

Centennial	474,860
CTE	1,201,863
M&O / Facilities	759,460
Ranch GF	27,645
Special Ed.	815,110
Transportation	470,219
Total Contribution	3,749,157



COMPARISON

Unrestricted Fund Balance, Reserves

	Budget Adoption	1st Interim	Difference
Beginning Fund Balance	3,892,563	4,272,729	380,166
Increase (Decrease to Fund Balance)	415,574	714,416	
Ending Fund Balance	4,308,137	4,987,145	679,008

Other Funds
Corning Union High School District
2020/21 1st Interim

	Adult Education Fund 11	Cafeteria Fund 13	Deferred Maint. Fund 14	Ranch Fund 19	BOND Fund 21	Capital Facilities Fund 25	Facilities Fund 35	Scholarships Fund 73
Revenue & Sources	\$147,091	\$665,112	\$400,000	\$165,380	\$12,000	\$32,955	\$676,660	\$0
Expenditures & Uses	\$148,828	\$647,638	\$114,584	* \$131,130	* \$2,684,844	\$372,448	\$676,660	\$0
*Planned Expenditures								
Other Sources (Uses)	\$0	\$0	\$183,800	\$0	\$2,600,000	\$0	\$0	\$0
Net Change	(\$1,737)	\$17,474	\$101,616	\$34,250	(\$72,844)	(\$339,493)	\$0	\$0
Beginning Balance	\$1,737	\$122,405	\$80,377	\$4,031,725	\$72,844	\$339,493	\$0	\$333,057
Ending Balance	\$0	\$139,879	\$181,993	* \$4,065,975	* \$0	\$0	\$0	\$333,057

Corning Union High School District
UNRESTRICTED MULTI-YEAR PROJECTION

2020/21 1st Interim

	2020 - 2021	2021 - 2022	2022 - 2023
Revenue and Sources	\$10,709,903	\$9,729,612	\$9,187,226
Expenditures and Uses	\$9,995,487	\$10,109,876	\$10,505,247
Net Change	\$714,416	-\$380,264	-\$1,318,021
Beginning Fund Balance	\$4,272,729	\$4,987,145	\$4,606,881
Ending Fund Balance	<u>\$4,987,145</u>	<u>\$4,606,881</u>	<u>\$3,288,860</u>

COMPONENTS OF FUND BALANCE

Nonspendable	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Assigned	<u>\$3,124,727</u>	<u>\$2,840,398</u>	<u>\$1,487,771</u>
Reserve for Economic Uncertainty	<u>\$1,862,418</u>	<u>\$1,766,483</u>	<u>\$1,801,089</u>
Unassigned / Unappropriated	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

QUESTIONS & COMMENTS

BOARD OF TRUSTEES

SUPERINTENDENT

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Corning Union High School District

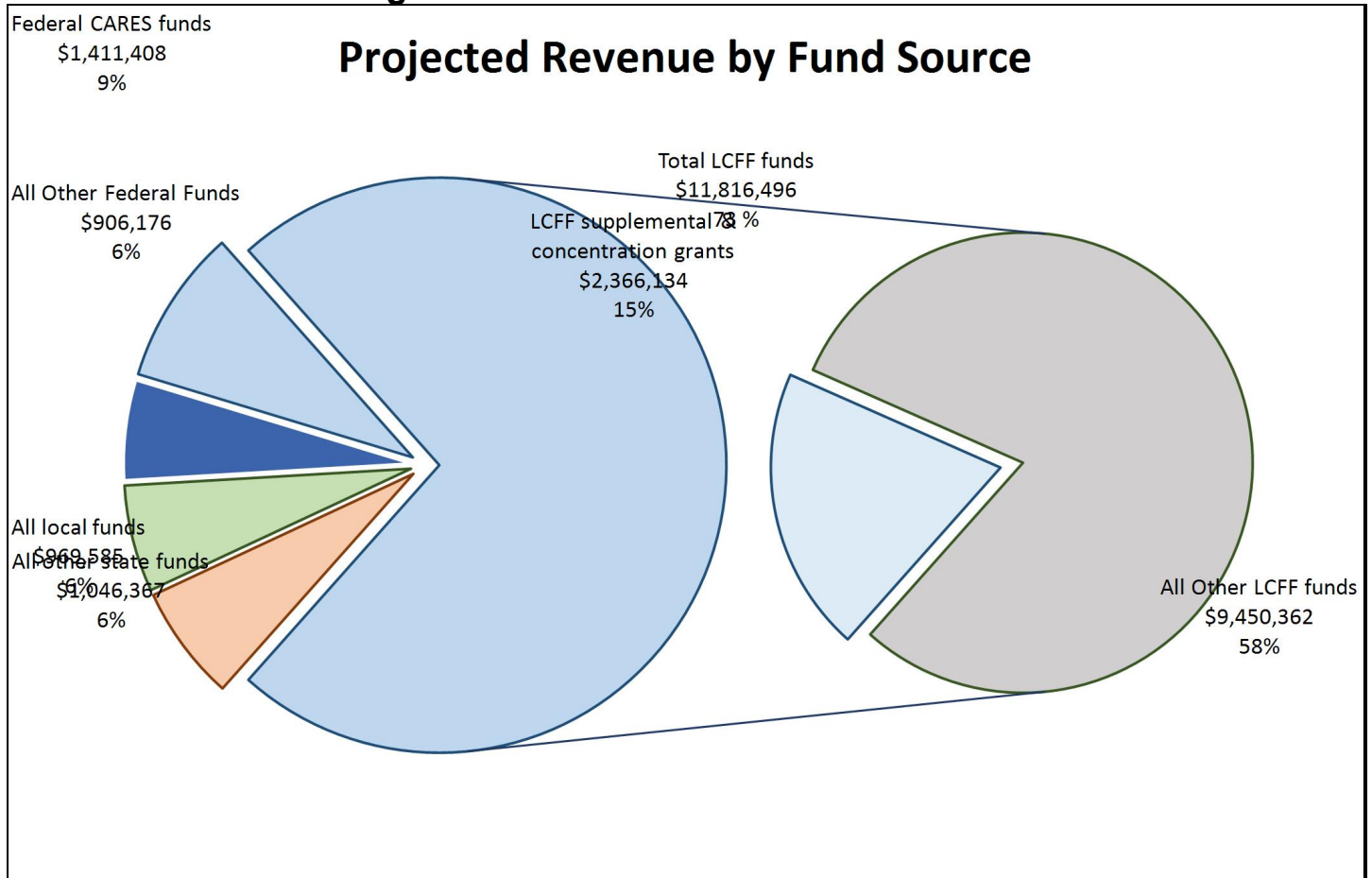
CDS Code: 52-71506-5231675

School Year: 2020-2021

LEA contact information: Jared Caylor, Superintendent

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2020-21 LCAP Year

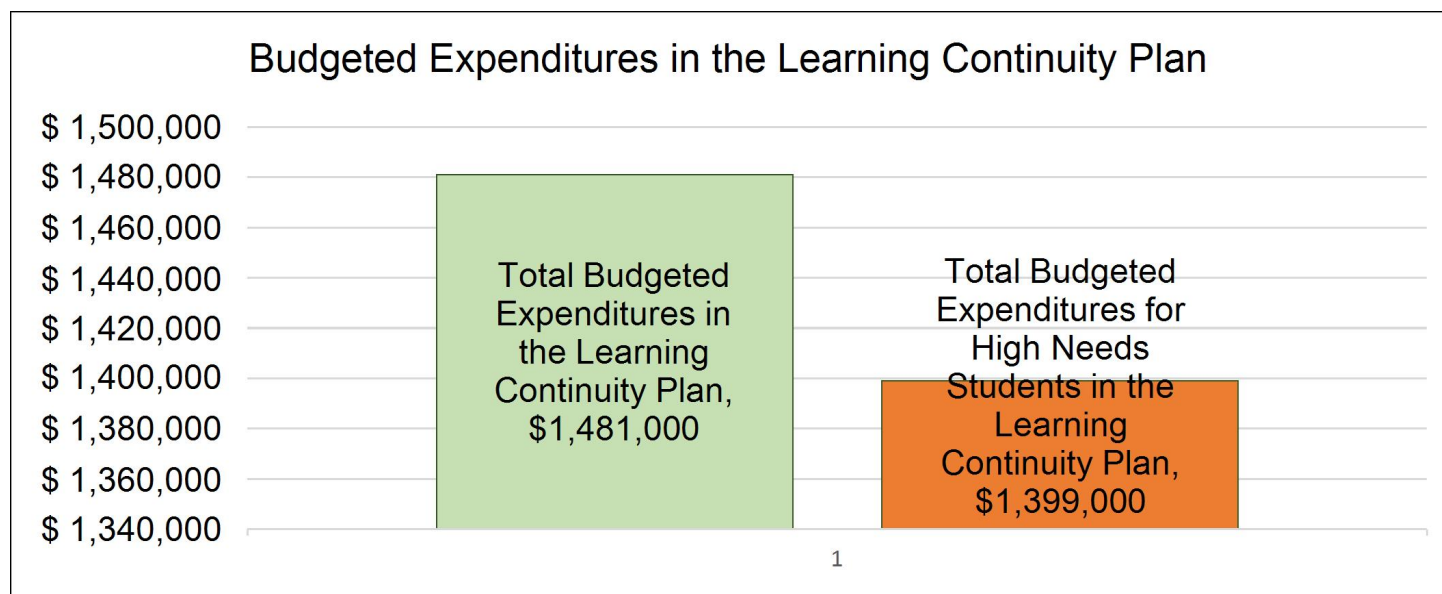


This chart shows the total general purpose revenue Corning Union High School District expects to receive in the coming year from all sources.

The total revenue projected for Corning Union High School District is \$16,150,032, of which \$11,816,496 is Local Control Funding Formula (LCFF), \$1,046,367 is other state funds, \$969,585 is local funds, and \$2,317,584 is federal funds. Of the \$2,317,584 in federal funds, \$1,411,408 are federal CARES Act funds. Of the \$11,816,496 in LCFF Funds, \$2,366,134 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

For the 2020-21 school year school districts must work with parents, educators, students, and the community to develop a Learning Continuity and Attendance Plan (Learning Continuity Plan). The Learning Continuity Plan replaces the Local Control and Accountability Plan (LCAP) for the 2020–21 school year and provides school districts with the opportunity to describe how they are planning to provide a high-quality education, social-emotional supports, and nutrition to their students during the COVID-19 pandemic.



This chart provides a quick summary of how much Corning Union High School District plans to spend for planned actions and services in the Learning Continuity Plan for 2020-2021 and how much of the total is tied to increasing or improving services for high needs students.

Corning Union High School District plans to spend \$15,520,162 for the 2020-21 school year. Of that amount, \$1,481,000 is tied to actions/services in the Learning Continuity Plan and \$14,039,162 is not included in the Learning Continuity Plan. The budgeted expenditures that are not included in the Learning Continuity Plan will be used for the following:

The budgeted expenditures that are not included in the Learning Continuity Plan will be used for the following: Increase the number of students who are prepared for all post secondary opportunities they choose to pursue. This includes attracting and retaining highly qualified teachers, and provide quality professional development such as working with the UCLA Curtis Center for Math Professional development and utilizing AVID schoolwide. Providing academic support through counselors at both sites, paraeducators for English learners and special needs students, library technician and school psychologist. Provide Instructional materials for A-G approved courses, CTE courses and academic interventions through iLab and Skills Center. Provide College/Career assessments. Provide highly qualified staff to instruct and support EL students primarily in mainstream settings as well as an English Learner counselor. Provide Educational options for credit recovery through High School Subjects lab, summer school, Continuation High school and Independent Study Program. Provide the technology to monitor students progress towards mastering the standards. The District included budgeted expenditures not included in the Learning Continuity Plan to create a safe and well-maintained learning environment that promotes respect and responsibility among students. This includes providing opportunities for parent involvement, a variety of course offerings, attendance monitoring and intervention, provide services that monitor and support students, home to school transportation, and food services. Provide supports through contracts with outside agencies to include a school resource officer. The district will also provide

services and support through professional development of staff, Saturday school, academic skills support center and a special education counselor.

Increased or Improved Services for High Needs Students in in the Learning Continuity Plan for the 2020-2021 School Year

In 2020-21, Corning Union High School District is projecting it will receive \$2,366,134 based on the enrollment of foster youth, English learner, and low-income students. Corning Union High School District must describe how it intends to increase or improve services for high needs students in the Learning Continuity Plan. Corning Union High School District plans to spend \$1,399,000 towards meeting this requirement, as described in the Learning Continuity Plan.

The additional improved services described in the plan include the following: Administration, Instructional and support staff will monitor and oversee foster, English learners and low-income students learning. They will oversee the appropriate interventions as necessary to prevent learning loss.

The services we are increasing with the increased percentage are as follows:

Bilingual aides to support English Learners

High School Subjects Lab increased capacity

Intervention classes/support

Special Education Support with aide at the Continuation School

Continuation School increased technology

Continuation School activities for PBIS

After School Activities

Career Technical Education

Instruction by Behaviorist

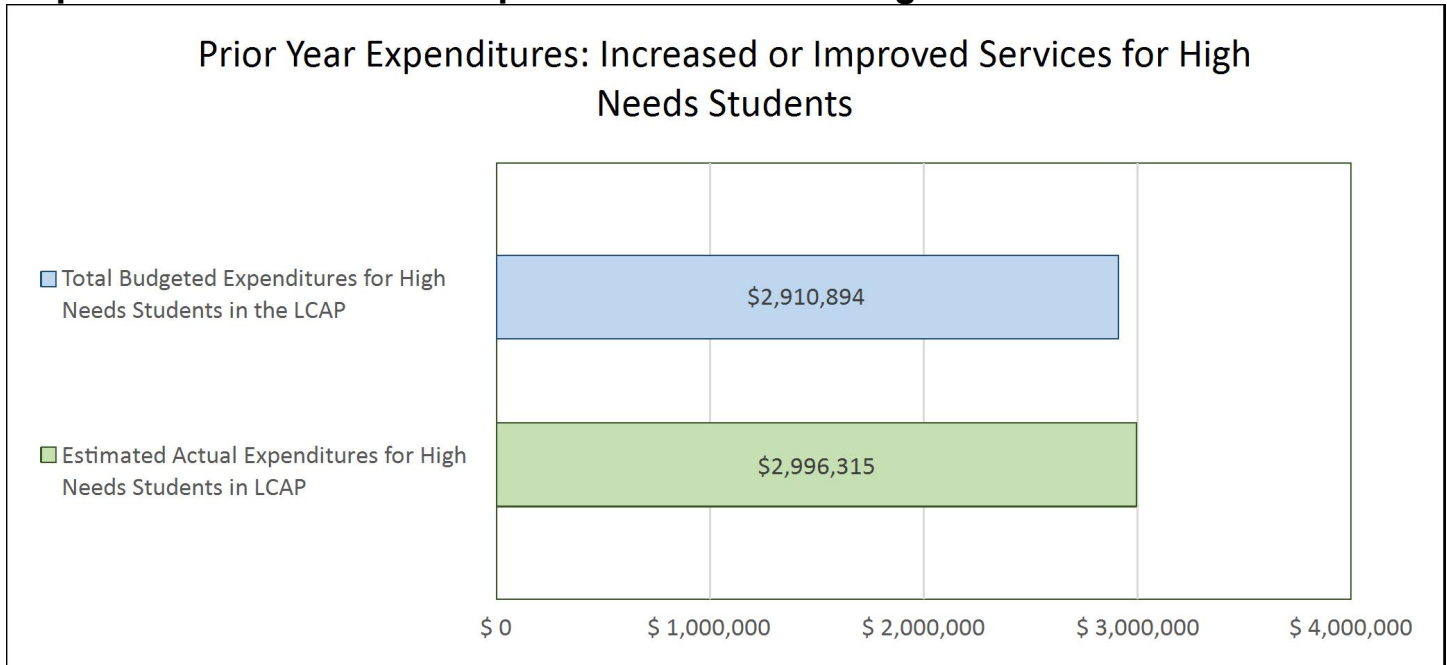
Elective Courses through online course work

Odysseyware Software at Continuation School

Dual Enrollment College courses

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2019-20



This chart compares what Corning Union High School District budgeted in the 2019-20 LCAP for actions and services that contributed to increasing or improving services for high needs students with what Corning Union High School District actually spent on actions and services that contributed to increasing or improving services for high needs students in the 2019-20 school year.

In 2019-20, Corning Union High School District's LCAP budgeted \$2,910,894 for planned actions to increase or improve services for high needs students. Corning Union High School District actually spent \$2,996,315 for actions to increase or improve services for high needs students in 2019-20.

**CORNING UNION HIGH SCHOOL DISTRICT
DEVELOPER FEE FUND
2019/20 ANNUAL REVIEW**

OBJECT CODE	DESCRIPTION	AMOUNT
9110	Cash Balance 6/30/19	\$ 330,238.47
9200	Accounts Receivable	0.00
9500	Accounts Payable	0.00
9310	Due from Other Funds	0.00
9610	Due to Other Funds	0.00
	ADJUSTED BEGINNING BALANCE	\$ 330,238.47
	REVENUE AND TRANSFERS IN	
8660	Interest	\$ 7,209.77
8681	Mitigation/Developer Fees	156,306.04
	TOTAL REVENUE AND TRANSFERS IN	\$ 163,515.81
	TOTAL BEGINNING BALANCE, REVENUE AND TRANSFERS IN	\$ 493,754.28
	EXPENDITURES AND TRANSFERS OUT	
2300	Classified Supervisory Salaries	\$ -
3000	Employee Benefits	-
4300	Supplies	-
5755	Transfer of Direct Costs (Collection fees to General Fund)	-
5800	Services (Architect, inspection fees, consultants, etc)	4,689.19
6100	Sites, Site Improvements	149,572.18
6200	Buildings/Improvement of Buildings	-
6400	New Equipment	-
8681	Payments of Fees to other Districts	-
7299	Other Transfers Out	-
7438	Debt Service - Interest	-
7439	Debt Service - Principal	-
7619	Interfund Transfer - Other Funds	-
	TOTAL EXPENDITURES AND TRANSFERS OUT	\$ 154,261.37
	ENDING FUND BALANCE	\$ 339,492.91
9110	Cash Balance 6/30/20	\$ 339,492.91
9200	Accounts Receivable	0.00
9310	Due from Other Funds	0.00
9610	Due to Other Funds	0.00
	ADJUSTED ENDING BALANCE	\$ 339,492.91

CORNING UNION HIGH SCHOOL DISTRICT
Annual Developer Fee Report
Fiscal Year 2019/20
Date report made available to the public: 12/4/20
Date report presented to the board: 12/17/20

Government Code 66006 requires that an annual report of income and expenditures from developer fees and the beginning and ending fund balances in the Capital Facilities Fund be made available to the public within 180 days after the end of each fiscal year.

Pursuant to Education Code Section 17623 and an agreement with the district(s) sharing territory with the district, generally only **40%** of the maximum fee specified above is distributed to this district.

Developer Fee Financial Report for 2019/20

The following and attached report is provided to reflect the specific financial activity that has occurred during FY 2019/20. Government code 66006(b) defines the information that must be included in this report.

- a) Provide a brief description of the type of fee in the account or fund:

The Capital Facilities Fund is used to segregate the developer fee collections from all other revenues the District collects.

- b) Provide the amount of the fee:

Fee Type	Fee
Residential	\$3.79 sq ft
Commercial	\$.61 sq ft

- c) Provide the beginning and ending balances of the account or fund:

The July 1, 2019 beginning balance was \$330,238.47

The June 30, 2020 ending balance was \$339,492.91

(See attached report for all detail)

- d) Provide the amount of fees collected and the interest earned:

Developer Fees	\$156,306.04
Transfers	\$0
Interest	\$7,209.77
Total Income	\$163,515.81

- e) Identify each public improvement or use of fees expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

Expense	Amount Expended	% of cost funded
Classroom Modernization – I wing	\$149,572.18	8%
Services	\$4,689.19	100%
Total Expenditures	\$154,261.37	

- f) Identify an approximate date by which the construction of the public improvements will commence if the local agency determines that sufficient funds have been collected to complete financing on

an incomplete public improvements, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.

The Funds will be utilized to complete the classroom modernization project beginning in the spring/summer 2021.

- g) Describe each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

There were no interfund transfers or loans made from the Capital Facilities Fund during FY 2019/20.

- h) Provide the amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.

No refunds were given during FY 2019/20.

**Corning Union High School District
Actuarial Study of
Retiree Health Liabilities Under GASB 74/75
Valuation Date: June 30, 2020
Measurement Date: June 30, 2020
For Fiscal Year-End: June 30, 2020**

*Prepared by:
Total Compensation Systems, Inc.*

Date: December 8, 2020

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Corning Union High School District
Actuarial Study of Retiree Health Liabilities

PART I: EXECUTIVE SUMMARY

A. Introduction

This report was produced by Total Compensation Systems, Inc. for Corning Union High School District to determine the liabilities associated with its current retiree health program as of a June 30, 2020 measurement date and to provide the necessary information to determine accounting entries for the fiscal year ending June 30, 2020. This report may not be suitable for other purposes such as determining employer contributions or assessing the potential impact of changes in plan design.

Different users of this report will likely be interested in different sections of information contained within. We anticipate that the following portions may be of most interest depending on the reader:

- A high level comparison of key results from the current year to the prior year is shown on this page.
- The values we anticipate will be disclosed in the June 30, 2020 year-end financials are shown on pages 2 and 3.
- Additional accounting information is shown on page 12 and Appendices C and D.
- Description and details of measured valuation liabilities can be found beginning on page 10.
- Guidance regarding the next actuarial valuation for the June 30, 2021 measurement date is provided on page 13.

B. Key Results

Corning Union High School District uses an Actuarial Measurement Date that is the same as its Fiscal Year-End. This means that these actuarial results measured as of June 30, 2020 will be used directly for the June 30, 2020 Fiscal Year-End.

Key Results	Current Year	Prior Year
	<i>June 30, 2020 Measurement Date for June 30, 2020 Fiscal Year-End</i>	<i>June 30, 2019 Measurement Date for June 30, 2019 Fiscal Year-End</i>
Total OPEB Liability (TOL)	\$1,711,613	\$1,916,548
Fiduciary Net Position (FNP)	\$0	\$0
Net OPEB Liability (NOL)	\$1,711,613	\$1,916,548
Service Cost <i>(for year following)</i>	\$167,165	\$151,567
Estimated Pay-as-you-go Cost <i>(for year following)</i>	\$102,246	\$108,513
GASB 75 OPEB Expense <i>(for year ending)</i>	\$181,089	\$209,482

Refer to results section beginning on page 10 or the glossary on page 26 for descriptions of the above items.

Key Assumptions	Current Year	Prior Year
	<i>June 30, 2020 Measurement Date for June 30, 2020 Fiscal Year-End</i>	<i>June 30, 2019 Measurement Date for June 30, 2019 Fiscal Year-End</i>
Valuation Interest Rate	2.20%	3.13%
Expected Rate of Return on Assets	N/A	N/A
Long-Term Medical Trend Rate	4.00%	5.00%
Projected Payroll Growth	2.75%	3.00%

Total Compensation Systems, Inc.

C. Summary of GASB 75 Accounting Results

1. Changes in Net OPEB Liability

The following table shows the reconciliation of the June 30, 2019 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2020 NOL. A more detailed version of this table can be found on page 12.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Balance at June 30, 2019 Measurement Date	\$1,916,548	\$0	\$1,916,548
Service Cost	\$151,567	\$0	\$151,567
Interest on TOL / Return on FNP	\$60,362	\$0	\$60,362
Employer Contributions	\$0	\$127,646	(\$127,646)
Benefit Payments	(\$127,646)	(\$127,646)	\$0
Administrative Expenses	\$0	\$0	\$0
Experience (Gains)/Losses	(\$321,162)	\$0	(\$321,162)
Changes in Assumptions	\$31,944	\$0	\$31,944
Other	\$0	\$0	\$0
Net Change during 2019-20	(\$204,935)	\$0	(\$204,935)
Actual Balance at June 30, 2020 Measurement Date	\$1,711,613	\$0	\$1,711,613

2. Deferred Inflows and Outflows

Changes in the NOL arising from certain sources are recognized on a deferred basis. The following tables show the balance of each deferral item as of the measurement date and the scheduled future recognition. A reconciliation of these balances can be found on page **Error! Bookmark not defined.** while the complete deferral history is shown beginning on page 23.

Balances at June 30, 2020 Fiscal Year-End	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
Differences between expected and actual experience	\$0	(\$286,253)
Changes in assumptions	\$68,477	(\$30,081)
Differences between projected and actual return on assets	\$0	\$0
Total	\$68,477	(\$316,334)

To be recognized fiscal year ending June 30:	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
2021	\$11,985	(\$42,825)
2022	\$11,985	(\$42,825)
2023	\$11,985	(\$42,825)
2024	\$11,985	(\$41,242)
2025	\$9,431	(\$34,909)
Thereafter	\$11,106	(\$111,708)
Total	\$68,477	(\$316,334)

Total Compensation Systems, Inc.

3. OPEB Expense

Under GASB 74 and 75, OPEB expense includes service cost, interest cost, administrative expenses, and change in TOL due to plan changes, adjusted for deferred inflows and outflows. OPEB expense can also be derived as change in net position, adjusted for employer contributions, which can be found on page 12.

To be recognized fiscal year ending June 30, 2020	<i>Expense Component</i>
Service Cost	\$151,567
Interest Cost	\$60,362
Expected Return on Assets	\$0
Administrative Expenses	\$0
Recognition of Experience (Gain)/Loss Deferrals	(\$34,909)
Recognition of Assumption Change Deferrals	\$4,069
Recognition of Investment (Gain)/Loss Deferrals	\$0
Employee Contributions	\$0
Changes in Benefit Terms	\$0
Net OPEB Expense for fiscal year ending June 30, 2020	\$181,089

* May include a slight rounding error.

4. Adjustments

The amounts reflected in Corning Union High School District's June 30, 2019 audited financial statements do not match what was included in the valuation report with a June 30, 2019 measurement date. Consequently, the above OPEB expenses, TOL Change and/or FNP change cannot be reflected directly in Corning Union High School District's journal entries. The following tables detail discrepancies between the June 30, 2019 numbers contained in the valuation report and what was reported in the June 30, 2019 audit report.

Adjustments to Net OPEB Liability as of Fiscal Year Ending June 30, 2019

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Valuation Report Balance as of June 30, 2019	\$1,916,548	\$0	\$1,916,548
Reported Balance FYE June 30, 2019	1,913,548	0	1,913,548
Adjustment Needed to Match Valuation	3,000	0	3,000

5. Trend and Interest Rate Sensitivities

The following presents what the Net OPEB Liability would be if it were calculated using a discount rate assumption or a healthcare trend rate assumption one percent higher or lower than the current assumption.

Net OPEB Liability at June 30, 2020 Measurement Date	<i>Discount Rate</i>	<i>Healthcare Trend Rate</i>
1% Decrease in Assumption	\$1,823,117	\$1,522,229
Current Assumption	\$1,711,613	\$1,711,613
1% Increase in Assumption	\$1,604,608	\$1,935,866

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D. Description of Retiree Benefits

Following is a description of the current retiree benefit plan:

	<i>Certificated</i>	<i>Administrative</i>	<i>Unrepresented Classified</i>	<i>Classified</i>	<i>Certificated</i>
Benefit types provided	Medical, dental, & vision	Medical, dental, & vision	Medical, dental, & vision	Medical, dental, & vision	Medical, dental, & vision
Duration of Benefits	To age 65	To age 65	To age 65	To age 65	To age 65
Required Service	10 years	10 years	10 years	10 years	10 years
Minimum Age	55	55	55	55	55
Dependent Coverage	Yes	Yes	Yes	Yes	Yes
District Contribution %	100% up to District cap	100% up to District cap	100% up to District cap	100% up to District cap	100% up to District cap
District Cap	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000

*District cap is assumed to increase at the same rate as the healthcare trend rate.

This valuation does not reflect any cash benefits paid unless the cash benefits are limited to be used for or reimburse the retiree's cost of health benefits and TCS was made aware of the existence of such cash benefits. Costs and liabilities attributable to cash benefits paid to retirees are reportable under applicable Governmental Accounting Standards Board (GASB) Standards.

E. Summary of Valuation Data

This report is based on census data provided to us as of November, 2020. Distributions of participants by age and service can be found on page 17.

	Current Year <i>June 30, 2020 Valuation Date</i> <i>June 30, 2020 Measurement Date</i>	Prior Year <i>July 1, 2017 Valuation Date</i> <i>June 30, 2019 Measurement Date</i>
Active Employees eligible for future benefits		
Count	105	96
Average Age	42.6	46.9
Average Years of Service	8.7	9.1
Retirees currently receiving benefits		
Count	11	8
Average Age	62.4	61.7

We were not provided with information about any terminated, vested employees.

Total Compensation Systems, Inc.

F. Certification

The actuarial information in this report is intended solely to assist Corning Union High School District in complying with Governmental Accounting Standards Board Accounting Statement 74 and 75 and, unless otherwise stated, fully and fairly discloses actuarial information required for compliance. Nothing in this report should be construed as an accounting opinion, accounting advice or legal advice. TCS recommends that third parties retain their own actuary or other qualified professionals when reviewing this report. TCS's work is prepared solely for the use and benefit of Corning Union High School District. Release of this report may be subject to provisions of the Agreement between Corning Union High School District and TCS. No third party recipient of this report product should rely on the report for any purpose other than accounting compliance. Any other use of this report is unauthorized without first consulting with TCS.

This report is for fiscal year July 1, 2019 to June 30, 2020, using a measurement date of June 30, 2020. The calculations in this report have been made based on our understanding of plan provisions and actual practice at the time we were provided the required information. We relied on information provided by Corning Union High School District. Much or all of this information was unaudited at the time of our evaluation. We reviewed the information provided for reasonableness, but this review should not be viewed as fulfilling any audit requirements. We relied on the following materials to complete this study:

- We used paper reports and digital files containing participant demographic data from the District personnel records.
- We used relevant sections of collective bargaining agreements provided by the District.

All costs, liabilities, and other estimates are based on actuarial assumptions and methods that comply with all applicable Actuarial Standards of Practice (ASOPs). Each assumption is deemed to be reasonable by itself, taking into account plan experience and reasonable future expectations and in combination represent our estimate of anticipated experience of the Plan.

This report contains estimates of the Plan's financial condition and future results only as of a single date. Future results can vary dramatically and the accuracy of estimates contained in this report depends on the actuarial assumptions used. This valuation cannot predict the Plan's future condition nor guarantee its future financial soundness. Actuarial valuations do not affect the ultimate cost of Plan benefits, only the timing of Plan contributions. While the valuation is based on individually reasonable assumptions, other assumption sets may also be reasonable and valuation results based on those assumptions would be different. Determining results using alternative assumptions (except for the alternate discount and trend rates shown in this report) is outside the scope of our engagement.

Future actuarial measurements may differ significantly from those presented in this report due to factors such as, but not limited to, the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the measurement methodology (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. We were not asked to perform analyses to estimate the potential range of such future measurements.


The signing actuary is independent of Corning Union High School District and any plan sponsor. TCS does not intend to benefit from and assumes no duty or liability to other parties who receive this report. TCS is not aware of any relationship that would impair the objectivity of the opinion.

On the basis of the foregoing, I hereby certify that, to the best of my knowledge and belief, this report is complete and has been prepared in accordance with generally accepted actuarial principles and practices and all

Total Compensation Systems, Inc.

applicable Actuarial Standards of Practice. I meet the Qualifications Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Luis Murillo".

Luis Murillo, ASA, MAAA
Actuary
Total Compensation Systems, Inc.
(805) 496-1700

PART II: LIABILITIES AND COSTS FOR RETIREE BENEFITS

A. Introduction.

We calculated the actuarial present value of projected benefit payments (APVPBP) separately for each participant. We determined eligibility for retiree benefits based on information supplied by Corning Union High School District. We then selected assumptions that, based on plan provisions and our training and experience, represent our best prediction of future plan experience. For each participant, we applied the appropriate assumption factors based on the participant's age, sex, length of service, and employee classification.

The actuarial assumptions used for this study are summarized beginning on page 14.

B. Liability for Retiree Benefits.

For each participant, we projected future premium costs using an assumed trend rate (see Appendix C). We multiplied each year's benefit payments by the probability that benefits will be paid; i.e. based on the probability that the participant is living, has not terminated employment, has retired and remains eligible. The probability that benefit will be paid is zero if the participant is not eligible. The participant is not eligible if s/he has not met minimum service, minimum age or, if applicable, maximum age requirements.

The product of each year's benefit payments and the probability the benefit will be paid equals the expected cost for that year. We multiplied the above expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan. Finally, we discounted the expected cost for each year to the measurement date June 30, 2020 at 2.20% interest.

For any *current retirees*, the approach used was similar. The major difference is that the probability of payment for current retirees depends only on mortality and age restrictions (i.e. for retired employees the probability of being retired and of not being terminated are always both 100%).

The value generated from the process described above is called the actuarial present value of projected benefit payments (APVPBP). We added APVPBP for each participant to get the total APVPBP for all participants which is the estimated present value of all future retiree health benefits for all **current** participants. The APVPBP is the amount on June 30, 2020 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last participant dies or reaches the maximum eligibility age. However, for most actuarial and accounting purposes, the APVPBP is not used directly but is instead apportioned over the lifetime of each participant as described in the following sections.

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C. Actuarial Accrual

Accounting principles provide that the cost of retiree benefits should be “accrued” over employees' working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in June of 2015 Accounting Standards 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees (including early retirees), whether they pay directly or indirectly (via an “implicit rate subsidy”).

To actuarially accrue retiree health benefits requires determining the amount to expense each year so that the liability accumulated at retirement is, on average, sufficient (with interest) to cover all retiree health expenditures without the need for additional expenses. There are many different ways to determine the annual accrual amount. The calculation method used is called an “actuarial cost method” and uses the APVPBP to develop expense and liability figures. Furthermore, the APVPBP should be accrued over the working lifetime of employees.

In order to accrue the APVPBP over the working lifetime of employees, actuarial cost methods apportion the APVPBP into two parts: the portions attributable to service rendered prior to the measurement date (the past service liability or Total OPEB Liability (TOL) under GASB 74 and 75) and to service after the measurement date but prior to retirement (the future service liability or present value of future service costs). Of the future service liability, the portion attributable to the single year immediately following the measurement date is known as the normal cost or Service Cost under GASB 74 and 75.

The service cost can be thought of as the value of the benefit earned each year if benefits are accrued during the working lifetime of employees. The actuarial cost method mandated by GASB 75 is the “entry age actuarial cost method”. Under the entry age actuarial cost method, the actuary determines the service cost as the annual amount needing to be expensed from hire until retirement to fully accrue the cost of retiree health benefits. Under GASB 75, the service cost is calculated to be a level percentage of each employee’s projected pay.

D. Actuarial Assumptions

The APVPBP and service cost are determined using several key assumptions:

- The current **cost of retiree health benefits** (often varying by age, Medicare status and/or dependent coverage). The higher the current cost of retiree benefits, the higher the service cost.
- The “**trend**” rate at which retiree health benefits are expected to increase over time. A higher trend rate increases the service cost. A “cap” on District contributions can reduce trend to zero once the cap is reached thereby dramatically reducing service costs.
- **Mortality rates** varying by age and sex (and sometimes retirement or disability status). If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.
- **Employment termination rates** have the same effect as mortality inasmuch as higher termination rates reduce service costs. Employment termination can vary considerably between public agencies.
- The **service requirement** reflects years of service required to earn full or partial retiree benefits. While a longer service requirement reduces costs, cost reductions are not usually substantial unless the service period exceeds 20 years of service.

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- **Retirement rates** determine what proportion of employees retire at each age (assuming employees reach the requisite length of service). Retirement rates often vary by employee classification and implicitly reflect the minimum retirement age required for eligibility. Retirement rates also depend on the amount of pension benefits available. Higher retirement rates increase service costs but, except for differences in minimum retirement age, retirement rates tend to be consistent between public agencies for each employee type.
- **Participation rates** indicate what proportion of retirees are expected to elect retiree health benefits if a significant retiree contribution is required. Higher participation rates increase costs.
- The **discount rate** estimates investment earnings for assets earmarked to cover retiree health benefit liabilities. The discount rate depends on the nature of underlying assets for funded plans. The rate used for a funded plan is the **real** rate of return expected for plan assets plus the long term inflation assumption. For an unfunded plan, the discount rate is based on an index of 20 year General Obligation municipal bonds rated AA or higher. For partially funded plans, the discount rate is a blend of the funded and unfunded rates.

E. Total OPEB Liability

The assumptions listed above are not exhaustive, but are the most common assumptions used in actuarial cost calculations. If all actuarial assumptions are exactly met and an employer expensed the service cost every year for all past and current employees and retirees, a sizeable liability would have accumulated (after adding interest and subtracting retiree benefit costs). The liability that would have accumulated is called the Total OPEB Liability (TOL). The excess of TOL over the value of plan assets is called the Net OPEB Liability (NOL). Under GASB 74 and 75, in order for assets to count toward offsetting the TOL, the assets have to be held in an irrevocable trust that is safe from creditors and can only be used to provide OPEB benefits to eligible participants.

Changes in the TOL can arise in several ways - e.g., as a result of plan changes or changes in actuarial assumptions. Change in the TOL can also arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and actual plan experience. GASB 75 allows certain changes in the TOL to be deferred (i.e. deferred inflows and outflows of resources).

Under GASB 74 and 75, a portion of actuarial gains and losses can be deferred as follows:

- Investment gains and losses are deferred five years.
- Experience gains and losses are deferred over the Expected Average Remaining Service Lives (EARSL) of plan participants. In calculating the EARSL, terminated employees (primarily retirees) are considered to have a working lifetime of zero. This often makes the EARSL quite short.
- Liability changes resulting from changes in economic and demographic assumptions are also deferred based on the EARSL.
- Liability changes resulting from plan changes, for example, cannot be deferred.

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F. Valuation Results

This section details the measured values of the concepts described on the previous pages.

1. Actuarial Present Value of Projected Benefit Payments (APVPBP)

Actuarial Present Value of Projected Benefit Payments as of June 30, 2020 Valuation Date

	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>	<i>Other</i>
Active: Pre-65 Benefit	\$4,001,669	\$126,252	\$2,593,949	\$1,102,791	\$167,116	\$11,561
Post-65 Benefit	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$4,001,669	\$126,252	\$2,593,949	\$1,102,791	\$167,116	\$11,561
Retiree: Pre-65 Benefit	\$269,010	\$24,175	\$44,447	\$167,850	\$32,538	\$0
Post-65 Benefit	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$269,010	\$24,175	\$44,447	\$167,850	\$32,538	\$0
Grand Total	\$4,270,679	\$150,427	\$2,638,396	\$1,270,641	\$199,654	\$11,561
Subtotal Pre-65 Benefit	\$4,270,679	\$150,427	\$2,638,396	\$1,270,641	\$199,654	\$11,561
Subtotal Post-65 Benefit	\$0	\$0	\$0	\$0	\$0	\$0

2. Service Cost

The service cost represents the value of the benefit earned during a single year of employment. It is the APVPBP spread over the expected working lifetime of the employee and divided into annual segments. We applied an "entry age" actuarial cost method to determine funding rates for active employees. The table below summarizes the calculated service cost.

Service Cost Valuation Year Beginning July 1, 2020

	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>	<i>Other</i>
# of Eligible Employees	105	4	57	36	7	1
First Year Service Cost						
Pre-65 Benefit	\$167,165	\$4,484	\$90,858	\$61,596	\$9,226	\$1,001
Post-65 Benefit	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$167,165	\$4,484	\$90,858	\$61,596	\$9,226	\$1,001

Accruing retiree health benefit costs using service costs levels out the cost of retiree health benefits over time and more fairly reflects the value of benefits "earned" each year by employees. While the service cost for each employee is targeted to remain level as a percentage of covered payroll, the service cost as a dollar amount would increase each year based on covered payroll. Additionally, the overall service cost may grow or shrink based on changes in the demographic makeup of the employees from year to year.

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3. Total OPEB Liability and Net OPEB Liability

If actuarial assumptions are borne out by experience, the District will fully accrue retiree benefits by expensing an amount each year that equals the service cost. If no accruals had taken place in the past, there would be a shortfall of many years' accruals, accumulated interest and forfeitures for terminated or deceased employees. This shortfall is called the Total OPEB Liability. We calculated the Total OPEB Liability (TOL) as the APVPBP minus the present value of future service costs. To the extent that benefits are funded through a GASB 74 qualifying trust, the trust's Fiduciary Net Position (FNP) is subtracted to get the NOL. The FNP is the value of assets adjusted for any applicable payables and receivables as shown in the table on page 15.

Total OPEB Liability and Net OPEB Liability as of June 30, 2020 Valuation Date

	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>	<i>Other</i>
Active: Pre-65 Benefit	1,442,603	\$46,606	\$1,071,483	\$279,582	\$39,295	\$5,637
Active: Post-65 Benefit	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$1,442,603	\$46,606	\$1,071,483	\$279,582	\$39,295	\$5,637
Retiree: Pre-65 Benefit	\$269,010	\$24,175	\$44,447	\$167,850	\$32,538	\$0
Retiree: Post-65 Benefit	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$269,010	\$24,175	\$44,447	\$167,850	\$32,538	\$0
Subtotal: Pre-65 Benefit	\$1,711,613	\$70,781	\$1,115,930	\$447,432	\$71,833	\$5,637
Subtotal: Post-65 Benefit	\$0	\$0	\$0	\$0	\$0	\$0
Total OPEB Liability (TOL)	\$1,711,613	\$70,781	\$1,115,930	\$447,432	\$71,833	\$5,637
Fiduciary Net Position as of June 30, 2020	\$0					
Net OPEB Liability (NOL)	\$1,711,613					

4. "Pay As You Go" Projection of Retiree Benefit Payments

We used the actuarial assumptions shown in Appendix C to project the District's ten year retiree benefit outlay. Because these cost estimates reflect average assumptions applied to a relatively small number of participants, estimates for individual years are certain to be *inaccurate*. However, these estimates show the size of cash outflow.

The following table shows a projection of annual amounts needed to pay the District's share of retiree health costs.

<i>Year Beginning July 1</i>	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>	<i>Other</i>
2020	\$102,246	\$12,000	\$22,074	\$57,456	\$10,716	\$0
2021	\$87,116	\$12,442	\$31,585	\$32,004	\$11,085	\$0
2022	\$66,334	\$0	\$28,477	\$26,393	\$11,464	\$0
2023	\$74,887	\$0	\$49,267	\$24,460	\$1,160	\$0
2024	\$101,500	\$0	\$65,787	\$30,890	\$1,941	\$2,882
2025	\$116,398	\$0	\$82,128	\$27,080	\$2,871	\$4,319
2026	\$141,212	\$0	\$95,980	\$34,919	\$4,564	\$5,749
2027	\$127,417	\$0	\$83,268	\$37,902	\$6,247	\$0
2028	\$139,440	\$0	\$85,294	\$46,319	\$7,827	\$0
2029	\$105,053	\$719	\$74,163	\$30,171	\$0	\$0

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G. Additional Reconciliation of GASB 75 Results

The following table shows the reconciliation of the June 30, 2019 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2020 NOL. For some plans, it will provide additional detail and transparency beyond that shown in the table on Page 2.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Balance at June 30, 2019	\$1,916,548	\$0	\$1,916,548
Service Cost	\$151,567	\$0	\$151,567
Interest on Total OPEB Liability	\$60,362	\$0	\$60,362
Expected Investment Income	\$0	\$0	\$0
Administrative Expenses	\$0	\$0	\$0
Employee Contributions	\$0	\$0	\$0
Employer Contributions to Trust	\$0	\$0	\$0
Employer Contributions as Benefit Payments	\$0	\$127,646	(\$127,646)
Benefit Payments from Trust	\$0	\$0	\$0
Expected Benefit Payments from Employer	(\$127,646)	(\$127,646)	\$0
Expected Balance at June 30, 2020	\$2,000,831	\$0	\$2,000,831
Experience (Gains)/Losses	(\$321,162)	\$0	(\$321,162)
Changes in Assumptions	\$31,944	\$0	\$31,944
Changes in Benefit Terms	\$0	\$0	\$0
Investment Gains/(Losses)	\$0	\$0	\$0
Other	\$0	\$0	\$0
Net Change during 2020	(\$204,935)	\$0	(\$204,935)
Actual Balance at June 30, 2020*	\$1,711,613	\$0	\$1,711,613

* May include a slight rounding error.

Changes in the NOL arising from certain sources are recognized on a deferred basis. The deferral history for Corning Union High School District is shown beginning on page 23.

The following table shows the reconciliation of Net Position (NOL less the balance of any deferred inflows or outflows). When adjusted for contributions, the change in Net Position is equal to the OPEB expense shown previously on page 3.

OPEB Expense Fiscal Year Ending June 30, 2020

	<i>Beginning Net Position</i>	<i>Ending Net Position</i>	<i>Change</i>
Net OPEB Liability (NOL)	\$1,916,548	\$1,711,613	(\$204,935)
Deferred Balances	\$10,521	(\$247,857)	(\$258,378)
Net Position	\$1,906,027	\$1,959,470	\$53,443
Adjust Out Employer Contributions			\$127,646
OPEB Expense			\$181,089

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H. Procedures for Future Valuations

GASB 74/75 require annual measurements of liability with a full actuarial valuation required every two years. This means that for the measurement date one year following a full actuarial valuation, a streamlined “roll-forward” valuation may be performed in place of a full valuation. The following outlines the key differences between full and roll-forward valuations.

	Full Actuarial Valuation	Roll-Forward Valuation
Collect New Census Data	Yes	No
Reflect Updates to Plan Design	Yes	No
Update Actuarial Assumptions	Yes	Typically Not
Update Valuation Interest Rate	Yes	Yes
Actual Assets as of Measurement Date	Yes	Yes
Timing	4-6 weeks after information is received	1-2 weeks after information is received
Fees	Full	Reduced
Information Needed from Employer	Moderate	Minimal
Required Frequency	At least every two years	Each year, unless a full valuation is performed

The majority of employers use an alternating cycle of a full valuation one year followed by a roll-forward valuation the next year. However, a full valuation may be required or preferred under certain circumstances. Following are examples of actions that could cause the employer to consider a full valuation instead of a roll-forward valuation.

- The employer considers or puts in place an early retirement incentive program.
- The employer considers or implements changes to retiree benefit provisions or eligibility requirements.
- The employer desires the measured liability to incorporate more recent census data or assumptions.
- The employer forms a qualifying trust or changes its investment policy.
- The employer adds or terminates a group of participants that constitutes a significant part of the covered group.

We anticipate that the next valuation we perform for Corning Union High School District will be a roll-forward valuation with a measurement date of June 30, 2021 which will be used for the fiscal year ending June 30, 2021. Please let us know if Corning Union High School District would like to discuss whether another full valuation would be preferable based on any of the examples listed above.

PART III: ACTUARIAL ASSUMPTIONS AND METHODS

Following is a summary of actuarial assumptions and methods used in this study. The District should carefully review these assumptions and methods to make sure they reflect the District's assessment of its underlying experience. It is important for Corning Union High School District to understand that the appropriateness of all selected actuarial assumptions and methods are Corning Union High School District's responsibility. Unless otherwise disclosed in this report, TCS believes that all methods and assumptions are within a reasonable range based on the provisions of GASB 74 and 75, applicable actuarial standards of practice, Corning Union High School District's actual historical experience, and TCS's judgment based on experience and training.

A. ACTUARIAL METHODS AND ASSUMPTIONS:

ACTUARIAL COST METHOD: GASB 74 and 75 require use of the entry age actuarial cost method.

Entry age is based on the age at hire for eligible employees. The attribution period is determined as the difference between the expected retirement age and the age at hire. The APVPBP and present value of future service costs are determined on a participant by participant basis and then aggregated.

SUBSTANTIVE PLAN: As required under GASB 74 and 75, we based the valuation on the substantive plan. The formulation of the substantive plan was based on a review of written plan documents as well as historical information provided by Corning Union High School District regarding practices with respect to employer and employee contributions and other relevant factors.

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B. ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 27 (ASOP 27). Among other things, ASOP 27 provides that economic assumptions should reflect a consistent underlying rate of general inflation. For that reason, we show our assumed long-term inflation rate below.

INFLATION: We assumed 2.75% per year used for pension purposes. Actuarial standards require using the same rate for OPEB that is used for pension.

INVESTMENT RETURN / DISCOUNT RATE: We assumed 2.20% per year net of expenses. This is based on the Bond Buyer 20 Bond Index.

TREND: We assumed 4.00% per year. Our long-term trend assumption is based on the conclusion that, while medical trend will continue to be cyclical, the average increase over time cannot continue to outstrip general inflation by a wide margin. Trend increases in excess of general inflation result in dramatic increases in unemployment, the number of uninsured and the number of underinsured. These effects are nearing a tipping point which will inevitably result in fundamental changes in health care finance and/or delivery which will bring increases in health care costs more closely in line with general inflation. We do not believe it is reasonable to project historical trend vs. inflation differences several decades into the future.

PAYROLL INCREASE: We assumed 2.75% per year. Since benefits do not depend on salary (as they do for pensions), using an aggregate payroll assumption for the purpose of calculating the service cost results in a negligible error.

FIDUCIARY NET POSITION (FNP): The following table shows the beginning and ending FNP numbers that were provided by Corning Union High School District.

Fiduciary Net Position as of June 30, 2020

	<u>06/30/2019</u>	<u>06/30/2020</u>
Cash and Equivalents	\$0	\$0
Contributions Receivable	\$0	\$0
Total Investments	\$0	\$0
Capital Assets	\$0	\$0
Total Assets	<u>\$0</u>	<u>\$0</u>
Benefits Payable	\$0	\$0
Fiduciary Net Position	<u>\$0</u>	<u>\$0</u>

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C. NON-ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 35 (ASOP 35). See Appendix C, Paragraph 52 for more information.

MORTALITY

<i>Participant Type</i>	<i>Mortality Tables</i>
Certificated	2020 CalSTRS Mortality
Classified	2017 CalPERS Mortality for Miscellaneous and Schools Employees
Miscellaneous	2017 CalPERS Mortality for Miscellaneous and Schools Employees

RETIREMENT RATES

<i>Employee Type</i>	<i>Retirement Rate Tables</i>
Certificated Management	Hired 2012 and before. 2020 CalSTRS 2.0%@60 Rates Hired 2013 and after. 2020 CalSTRS 2.0%@62 Rates
Certificated	Hired 2012 and before. 2020 CalSTRS 2.0%@60 Rates Hired 2013 and after. 2020 CalSTRS 2.0%@62 Rates
Classified	Hired 2012 and before. 2017 CalPERS 2.0%@55 Rates for Schools Employees Hired 2013 and after. 2017 CalPERS 2.0%@62 Rates for Schools Employees
Classified Management	Hired 2013 and 2017 CalPERS 2.0%@62 Rates for Schools Employees

COSTS FOR RETIREE COVERAGE

Actuarial Standard of Practice 6 (ASOP 6) Section 3.7.7(c)(3) provides that unadjusted premium may be used as the basis for retiree liabilities if retiree premium rates are not subsidized by active premium rates. We evaluated active and retiree rates and determined that there is not likely to be a subsidy between active and retiree rates. Therefore, retiree liabilities are based on actual employer contributions. Liabilities for active participants are based on the first year costs shown below. Subsequent years' costs are based on first year costs adjusted for trend and limited by any District contribution caps.

<i>Participant Type</i>	<i>Future Retirees Pre-65</i>	<i>Future Retirees Post-65</i>
Certificated	District cap: \$12,000	
Certificated Management	District cap: \$12,000	
Classified	District cap: \$12,000	
Classified Management	District cap: \$12,000	
Other	District cap: \$12,000	

PARTICIPATION RATES

<i>Employee Type</i>	<i><65 Non-Medicare Participation %</i>	<i>65+ Medicare Participation %</i>
Certificated	100%	
Classified	100%	
Miscellaneous	100%	

TURNOVER

<i>Employee Type</i>	<i>Turnover Rate Tables</i>
Certificated	2020 CalSTRS Termination Rates
Classified	2017 CalPERS Termination Rates for School Employees
Miscellaneous	2017 CalPERS Termination Rates for School Employees

SPOUSE PREVALENCE

To the extent not provided and when needed to calculate benefit liabilities, 80% of retirees assumed to be married at retirement. After retirement, the percentage married is adjusted to reflect mortality.

SPOUSE AGES

To the extent spouse dates of birth are not provided and when needed to calculate benefit liabilities, female spouse assumed to be three years younger than male.

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PART IV: APPENDICES

APPENDIX A: DEMOGRAPHIC DATA BY AGE

ELIGIBLE ACTIVE EMPLOYEES BY AGE AND EMPLOYEE CLASS

<i>Age</i>	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>	<i>Other</i>
Under 25	2	0	1	1	0	0
25 – 29	9	0	7	2	0	0
30 – 34	16	0	7	9	0	0
35 – 39	19	1	10	7	1	0
40 – 44	12	1	5	4	2	0
45 – 49	12	1	8	2	1	0
50 – 54	11	0	5	6	0	0
55 – 59	19	1	12	2	3	1
60 – 64	5	0	2	3	0	0
65 and older	0	0	0	0	0	0
Total	105	4	57	36	7	1

ELIGIBLE ACTIVE EMPLOYEES BY AGE AND SERVICE

	<i>Total</i>	<i>Under 5 Years of Service</i>	<i>5 – 9 Years of Service</i>	<i>10 – 14 Years of Service</i>	<i>15 – 19 Years of Service</i>	<i>20 – 24 Years of Service</i>	<i>25 – 29 Years of Service</i>	<i>30 – 34 Years of Service</i>	<i>Over 34 Years of Service</i>
Under 25	2	2							
25 – 29	9	9							
30 – 34	16	12	4						
35 – 39	19	13	6						
40 – 44	12	5	5	1	1				
45 – 49	12	2	2	2	3	3			
50 – 54	11	3	3	1		4			
55 – 59	19	4	2	1	5	7			
60 – 64	5		1		2	2			
65 and older	0								
Total	105	50	23	5	11	16	0	0	0

ELIGIBLE RETIREES BY AGE AND EMPLOYEE CLASS

<i>Age</i>	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>	<i>Other</i>
Under 50	0	0	0	0	0	0
50 – 54	0	0	0	0	0	0
55 – 59	1	0	0	1	0	0
60 – 64	10	1	2	6	1	0
65 – 69	0	0	0	0	0	0
70 – 74	0	0	0	0	0	0
75 – 79	0	0	0	0	0	0
80 – 84	0	0	0	0	0	0
85 – 89	0	0	0	0	0	0
90 and older	0	0	0	0	0	0
Total	11	1	2	7	1	0

APPENDIX B: ADMINISTRATIVE BEST PRACTICES

It is outside the scope of this report to make specific recommendations of actions Corning Union High School District should take to manage the liability created by the current retiree health program. The following items are intended only to allow the District to get more information from this and future studies. Because we have not conducted a comprehensive administrative audit of Corning Union High School District's practices, it is possible that Corning Union High School District is already complying with some or all of these suggestions.

- We suggest that Corning Union High School District maintain an inventory of all benefits and services provided to retirees – whether contractually or not and whether retiree-paid or not. For each, Corning Union High School District should determine whether the benefit is material and subject to GASB 74 and/or 75.
- Under GASB 75, it is important to isolate the cost of retiree health benefits. Corning Union High School District should have all premiums, claims and expenses for retirees separated from active employee premiums, claims, expenses, etc. To the extent any retiree benefits are made available to retirees over the age of 65 – *even on a retiree-pay-all basis* – all premiums, claims and expenses for post-65 retiree coverage should be segregated from those for pre-65 coverage. Furthermore, Corning Union High School District should arrange for the rates or prices of all retiree benefits to be set on what is expected to be a self-sustaining basis.
- Corning Union High School District should establish a way of designating employees as eligible or ineligible for future OPEB benefits. Ineligible employees can include those in ineligible job classes; those hired after a designated date restricting eligibility; those who, due to their age at hire cannot qualify for District-paid OPEB benefits; employees who exceed the termination age for OPEB benefits, etc.
- Several assumptions were made in estimating costs and liabilities under Corning Union High School District's retiree health program. Further studies may be desired to validate any assumptions where there is any doubt that the assumption is appropriate. (See Part III of this report for a summary of assumptions.) For example, Corning Union High School District should maintain a retiree database that includes – in addition to date of birth, gender and employee classification – retirement date and (if applicable) dependent date of birth, relationship and gender. It will also be helpful for Corning Union High School District to maintain employment termination information – namely, the number of OPEB-eligible employees in each employee class that terminate employment each year for reasons other than death, disability or retirement.

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APPENDIX C: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES

This report does not necessarily include the entire accounting values. As mentioned earlier, there are certain deferred items that are employer-specific. The District should consult with its auditor if there are any questions about what, if any, adjustments may be appropriate.

GASB 74/75 include a large number of items that should be included in the Note Disclosures and Required Supplementary Information (RSI) Schedules. Many of these items are outside the scope of the actuarial valuation. However, following is information to assist the District in complying with GASB 74/75 disclosure requirements:

Paragraph 50: Information about the OPEB Plan

Most of the information about the OPEB plan should be supplied by Corning Union High School District. Following is information to help fulfill Paragraph 50 reporting requirements.

50.c: Following is a table of plan participants

	Number of Participants
Inactive Employees Currently Receiving Benefit Payments	11
Inactive Employees Entitled to But Not Yet Receiving Benefit Payments*	0
Participating Active Employees	105
Total Number of participants	116

*We were not provided with information about any terminated, vested employees

Paragraph 51: Significant Assumptions and Other Inputs

Shown in Appendix C.

Paragraph 52: Information Related to Assumptions and Other Inputs

The following information is intended to assist Corning Union High School District in complying with the requirements of Paragraph 52.

52.b: Mortality Assumptions Following are the tables the mortality assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

Mortality Table	2017 CalPERS Mortality for Miscellaneous and Schools Employees
Disclosure	The mortality assumptions are based on the 2017 CalPERS Mortality for Miscellaneous and Schools Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

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Mortality Table	2020 CalSTRS Mortality
Disclosure	The mortality assumptions are based on the 2020 CalSTRS Mortality table created by CalSTRS. CalSTRS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalSTRS analysis.
Mortality Table	2017 CalPERS Retiree Mortality for All Employees
Disclosure	The mortality assumptions are based on the 2017 CalPERS Retiree Mortality for All Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

52.c: Experience Studies Following are the tables the retirement and turnover assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

Retirement Tables

Retirement Table	2017 CalPERS 2.0%@55 Rates for Schools Employees
Disclosure	The retirement assumptions are based on the 2017 CalPERS 2.0%@55 Rates for Schools Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Retirement Table	2017 CalPERS 2.0%@62 Rates for Schools Employees
Disclosure	The retirement assumptions are based on the 2017 CalPERS 2.0%@62 Rates for Schools Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Retirement Table	2020 CalSTRS 2.0%@60 Rates
Disclosure	The retirement assumptions are based on the 2020 CalSTRS 2.0%@60 Rates table created by CalSTRS. CalSTRS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Retirement Table	2020 CalSTRS 2.0%@62 Rates
Disclosure	The retirement assumptions are based on the 2020 CalSTRS 2.0%@62 Rates table created by CalSTRS. CalSTRS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

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Turnover Tables

Turnover Table	2017 CalPERS Termination Rates for School Employees
Disclosure	The turnover assumptions are based on the 2017 CalPERS Termination Rates for School Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Turnover Table	2020 CalSTRS Termination Rates
Disclosure	The turnover assumptions are based on the 2020 CalSTRS Termination Rates table created by CalSTRS. CalSTRS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

For other assumptions, we use actual plan provisions and plan data.

52.d: The alternative measurement method was not used in this valuation.

52.e: NOL using alternative trend assumptions The following table shows the Net OPEB Liability with a healthcare cost trend rate 1% higher and 1% lower than assumed in the valuation.

	Trend 1% Lower	Valuation Trend	Trend 1% Higher
Net OPEB Liability	\$1,522,229	\$1,711,613	\$1,935,866

Paragraph 53:

Discount Rate

The following information is intended to assist Corning Union High School District to comply with Paragraph 53 requirements.

53.a: A discount rate of 2.20% was used in the valuation. The interest rate used in the prior valuation was 3.13%.

53.b: We assumed that all contributions are from the employer.

53.c: There are no plan assets.

53.d: The interest assumption reflects a municipal bond rate. We used the Bond Buyer 20 Index at June 30, 2020 and rounded the rate resulting in a rate of 2.20%.

53.e: Not applicable.

53.f: There are no plan assets.

53.g: The following table shows the Net OPEB liability with a discount rate 1% higher and 1% lower than assumed in the valuation.

	Discount Rate 1% Lower	Valuation Discount Rate	Discount Rate 1% Higher
Net OPEB Liability	\$1,823,117	\$1,711,613	\$1,604,608

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Paragraph 55: Changes in the Net OPEB Liability

Please see reconciliation on pages 2 or 12.

Paragraph 56: Additional Net OPEB Liability Information

The following information is intended to assist Corning Union High School District to comply with Paragraph 56 requirements.

56.a: The valuation date is June 30, 2020.

 The measurement date is June 30, 2020.

56.b: We are not aware of a special funding arrangement.

56.c: 56.c: The interest assumption changed from 3.13% to 2.20%. Assumed rates of retirement, termination, and mortality have been updated to align with those currently being used by the statewide pension systems. The medical trend rate assumption has been changed to 4.0% for all years from a schedule starting at 6.0% decreasing to 5.0% by 1.0% per year. Future cap increase assumption has been changed to 4% for all years from 3% in all years.

56.d: There were no changes in benefit terms since the prior measurement date.

56.e: Not applicable

56.f: To be determined by the employer

56.g: To be determined by the employer

56.h: Other than contributions after the measurement, all deferred inflow and outflow balances are shown on page **Error! Bookmark not defined.** and in Appendix D

56.i: Future recognition of deferred inflows and outflows is shown in Appendix D

Paragraph 57: Required Supplementary Information

57.a: Please see reconciliation on pages 2 or 12. Please see the notes for Paragraph 244 below for more information.

57.b: These items are provided on pages 2 and 12 for the current valuation, except for covered payroll, which should be determined based on appropriate methods.

57.c: We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 22 years.

57.d: We are not aware that there are any statutorily or contractually established contribution requirements.

Paragraph 58: Actuarially Determined Contributions

We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 22 years.

Paragraph 244: Transition Option

Prior periods were not restated due to the fact that prior valuations were not rerun in accordance with GASB 75. It was determined that the time and expense necessary to rerun prior valuations and to restate prior financial statements was not justified.

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APPENDIX D: DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

EXPERIENCE GAINS AND LOSSES

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Experience Gains and Losses (Measurement Periods)											
Measurement Period	Experience (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2019	Amounts to be Recognized in OPEB Expense after 2020	2020	2021	2022	2023	2024	2025	Thereafter
2019-20	(\$321,162)	9.2	\$0		(\$34,909)	(\$34,909)	(\$34,909)	(\$34,909)	(\$34,909)	(\$34,909)	(\$111,708)
Net Increase (Decrease) in OPEB Expense			\$0	(\$286,253)	(\$34,909)	(\$34,909)	(\$34,909)	(\$34,909)	(\$34,909)	(\$34,909)	(\$111,708)

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CHANGES OF ASSUMPTIONS

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Changes of Assumptions (Measurement Periods)

Measurement Period	Changes of Assumptions	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2019	2020	Amounts to be Recognized in OPEB Expense after 2020	2021	2022	2023	2024	2025	Thereafter
2017-18	(\$53,829)	6.8	(\$15,832)	(\$7,916)	(\$30,081)	(\$7,916)	(\$7,916)	(\$7,916)	(\$6,333)		
2018-19	\$57,030	6.7	\$8,512	\$8,512	\$40,006	\$8,512	\$8,512	\$8,512	\$8,512	\$5,958	
2019-20	\$31,944	9.2	\$0	\$3,473	\$28,471	\$3,473	\$3,473	\$3,473	\$3,473	\$3,473	\$11,106
Net Increase (Decrease) in OPEB Expense				\$4,069	\$38,396	\$4,069	\$4,069	\$4,069	\$5,652	\$9,431	\$11,106

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INVESTMENT GAINS AND LOSSES

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of
 Investment Gains and Losses
 (Measurement Periods)

Measurement Period	Investment (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2019	Amounts to be Recognized in OPEB Expense after 2020	2020	2021	2022	2023	2024	2025	Thereafter
2019-20	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Increase (Decrease) in OPEB Expense				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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APPENDIX E: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

Note: The following definitions are intended to help a *non*-actuary understand concepts related to retiree health valuations. Therefore, the definitions may not be actuarially accurate.

<u>Actuarial Cost Method:</u>	A mathematical model for allocating OPEB costs by year of service. The only actuarial cost method allowed under GASB 74/75 is the entry age actuarial cost method.
<u>Actuarial Present Value of Projected Benefit Payments:</u>	The projected amount of all OPEB benefits to be paid to current and future retirees discounted back to the valuation or measurement date.
<u>Deferred Inflows/Outflows of Resources:</u>	A portion of certain items that can be deferred to future periods or that weren't reflected in the valuation. The former includes investment gains/losses, actuarial gains/losses, and gains/losses due to changes in actuarial assumptions or methods. The latter includes contributions made to a trust subsequent to the measurement date but before the statement date.
<u>Discount Rate:</u>	Assumed investment return net of all investment expenses. Generally, a higher assumed interest rate leads to lower service costs and total OPEB liability.
<u>Fiduciary Net Position:</u>	Net assets (liability) of a qualifying OPEB "plan" (i.e. qualifying irrevocable trust or equivalent arrangement).
<u>Implicit Rate Subsidy:</u>	The estimated amount by which retiree rates are understated in situations where, for rating purposes, retirees are combined with active employees and the employer is expected, in the long run, to pay the underlying cost of retiree benefits.
<u>Measurement Date:</u>	The date at which assets and liabilities are determined in order to estimate TOL and NOL.
<u>Mortality Rate:</u>	Assumed proportion of people who die each year. Mortality rates always vary by age and often by sex. A mortality table should always be selected that is based on a similar "population" to the one being studied.
<u>Net OPEB Liability (NOL):</u>	The Total OPEB Liability minus the Fiduciary Net Position.
<u>OPEB Benefits:</u>	Other Post Employment Benefits. Generally, medical, dental, prescription drug, life, long-term care or other postemployment benefits that are not pension benefits.
<u>OPEB Expense:</u>	This is the amount employers must recognize as an expense each year. The annual OPEB expense is equal to the Service Cost plus interest on the Total OPEB Liability (TOL) plus change in TOL due to plan changes minus projected investment income; all adjusted to reflect deferred inflows and outflows of resources.
<u>Participation Rate:</u>	The proportion of retirees who elect to receive retiree benefits. A lower participation rate results in lower service cost and a TOL. The participation rate often is related to retiree contributions.

Total Compensation Systems, Inc.

<u>Pay As You Go Cost:</u>	The projected benefit payments to retirees in a given year as estimated by the actuarial valuation. Actual benefit payments are likely to differ from these estimated amounts. For OPEB plans that do not pre-fund through an irrevocable trust, the Pay As You Go Cost serves as an estimated amount to budget for annual OPEB payments.
<u>Retirement Rate:</u>	The proportion of active employees who retire each year. Retirement rates are usually based on age and/or length of service. (Retirement rates can be used in conjunction with the service requirement to reflect both age and length of service). The more likely employees are to retire early, the higher service costs and actuarial accrued liability will be.
<u>Service Cost:</u>	The annual dollar value of the “earned” portion of retiree health benefits if retiree health benefits are to be fully accrued at retirement.
<u>Service Requirement:</u>	The proportion of retiree benefits payable under the OPEB plan, based on length of service and, sometimes, age. A shorter service requirement increases service costs and TOL.
<u>Total OPEB Liability (TOL):</u>	The amount of the actuarial present value of projected benefit payments attributable to participants’ past service based on the actuarial cost method used.
<u>Trend Rate:</u>	The rate at which the employer’s share of the cost of retiree benefits is expected to increase over time. The trend rate usually varies by type of benefit (e.g. medical, dental, vision, etc.) and may vary over time. A higher trend rate results in higher service costs and TOL.
<u>Turnover Rate:</u>	The rate at which employees cease employment due to reasons other than death, disability or retirement. Turnover rates usually vary based on length of service and may vary by other factors. Higher turnover rates reduce service costs and TOL.
<u>Valuation Date:</u>	The date as of which the OPEB obligation is determined by means of an actuarial valuation. Under GASB 74 and 75, the valuation date does not have to coincide with the statement date, but can’t be more than 30 months prior.

Board Approval Date:

2021-2022 Corning Union High School Calendar

July 2021						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
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August 2021						
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November 2021						
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December 2021						
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Corning Union High School	
643 Blackburn Ave.	
Corning, CA 96021	
530-824-8000 (Fax) 530-824-8005	
July 5	Independence Day Holiday
Aug. 13	Freshman Orientation
Aug. 11 & June 3	Inservice
Aug. 12	1st Day of School
Aug. 25	Back-To-School Night
Sept. 6	Labor Day
Oct. 29 TBD	HOMECOMING
Nov. 11	Veteran's Day
Nov. 22-26	Thanksgiving Vacation
Dec. 20 - Dec. 31	Christmas Break
Jan. 17	Dr. Martin Luther King, Jr. Day
Feb. 14-18	Presidents Week
April 15	Holiday in lieu of Admission Day
April 19-22	Easter Break
May 30	Memorial Day
June 3	Graduation Day
Grade Reporting Period	
9/17/2021	Progress Grade 1 - 26 Days
10/29/2021	Progress Grade 2 - 30 Days
12/16/2021	1st Semester Grade - 28 Days
2/8/2022	Progress Grade 4 - 26 Days
4/1/2022	Progress Grade 5 - 33 Days
6/2/2022	2nd Semester Grade - 37 Days
180 Days	

January 2022						
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May 2022						
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Non Instructional
Minimum Days
Freshman Orientation

Collaboration Days
Legal Holiday

Inservice Days
First & Last Days of School

Board Approval Date:

2021-2022 Centennial High School Calendar

July 2021						
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August 2021						
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September 2021						
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October 2021						
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November 2021						
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December 2021						
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Centennial High School	
250 E. Fig Ln.	
Corning, CA 96021	
530-824-7400	(Fax) 530-824-7405

July 5	Independence Day Holiday
Aug. 12	Registration
Aug. 11 & June 3	Inservice
Aug. 12	1st Day of School
Aug. 25	Back-To-School Night
Sept. 6	Labor Day
Oct. 29	HOMECOMING
Nov. 11	Veteran's Day
Nov. 22-26	Thanksgiving Vacation
Dec. 20 - Dec. 31	Christmas Break
Jan. 17	Dr. Martin Luther King, Jr. Day
Feb. 14-18	Presidents Week
April 15	Holiday in lieu of Admission Day
April 19-22	Easter Break
May 30	Memorial Day
June 3	Graduation Day

Grade Reporting Period	
10/8/2021	1st Quarter - 41 Days
12/17/2021	2nd Quarter - 43 Days
3/18/2022	3rd Quarter - 49 Days
6/2/2022	4th Quarter - 47 Days
	180 Days

January 2022						
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February 2022						
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
March 2022						
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April 2022						
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May 2022						
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June 2022						
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 Non Instructional
 Minimum Days
 Freshman Orientation

 Collaboration Days
 Legal Holiday

 Inservice Days
 First & Last Days of School

CORNING UNION HIGH SCHOOL DISTRICT
Application Form
Citizens' Bond Oversight Committee
Measure __

Name: _____

Address: _____

Telephone: _____ Cell: _____ Email: _____

Select the public interest category in which you are active and wish to represent: (check all that apply)

☐ **Business Representative** – Active in a business organization representing local business
Organization: _____

☐ **Parent/guardian of a child enrolled in the District**

Child's Name and School: _____

Child's Name and School: _____

☐ **Senior Citizen Group Representative** – Active in a senior citizens' organization
Organization: _____

☐ **Taxpayer Organization Member** – Active in a bona fide taxpayers' organization
(e.g., Howard Jarvis Taxpayers Association.)
Organization: _____

☐ **Parent or Guardian of a Child Enrolled in the District and is Active in a Parent-Teacher Organization**

Child's Name and School: _____

Child's Name and School: _____

Organization: _____

☐ **At-large Community Member** (Resident of Corning Union High School District)

Please state why you would like to serve on the Oversight Committee:

Please list relevant experience to serve as a member of the Oversight Committee (may include public or private experience):

- | | YES | NO |
|---|--------------------------|--------------------------|
| 1. Are you an employee of the Corning Union High School District? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Do you have children enrolled in the Corning Union High School District? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Are you a vendor, contractor, or consultant to the Corning Union High School District? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Do you have conflicts that would preclude you from attending quarterly meetings? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Are you willing to comply with the ethics code included in the bylaws? | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Do you know any reason, such as potential conflicts of interest which would adversely affect your ability to serve on the Citizens' Oversight Committee? | <input type="checkbox"/> | <input type="checkbox"/> |

What timeframe are you available to meet? (check all that apply) ☐ Morning ☐ Afternoon ☐ Evening

Signature of Applicant

All answers and statements in this document are true and complete to the best of my knowledge.

Signature: _____ Date: _____

Please submit this application form by December 14, 2020 to:
Corning Union High School District
643 Blackburn Avenue
Corning, CA 96021



Tehama County Department of Education

Richard DuVarney
Tehama County
Superintendent of
Schools

1135 Lincoln Street Red Bluff CA 96080 | 530.527.5811 | www.tehamaschools.org

November 16, 2020

Superintendent and Board of Trustees
Corning Union High School District

RE: Non-Voter Approved Debt

In accordance with Education Code Section 17150 and Assembly Bill 2197 the Corning Union High School District (the "District") informed the Tehama County Department of Education (the "Department") that the District was considering lease financing in order to purchase modular classrooms prior to receiving modernization funds that have been applied for.

The Code authorizes the County Superintendent of Schools to comment publicly to a district's governing board regarding the district's capacity to repay the debt obligation. Based on the review of the documentation provided by the District, the Department noted the following:

- As discussed above, this purchase may be reimbursed by modernization funds from the Office of Public Construction. In lieu of this funding, the District will use the General Fund and developer fees as repayment sources. In the event developer fee collections decrease, the General Fund will need to increase its contribution to the repayment of the debt.
- The documentation provided to our Department indicates that the District will have additional cost due to interest and cost of issuance.
- In the District's Adopted Budget Multi-Year Projection ("MYP"), the District has adequate budgeted General Fund ending fund balance in all three years in the MYP to make the required debt payments in those years. We note that the Adopted Budget also included LCFF budget reductions that have been eliminated; however, budget assumptions for the 21/22 year are unknown until the Governor's January budget is released. Those changes could positively or negatively impact the financial condition of the district.
- As a reminder, apportionment deferrals will occur February through June and it is extremely important to review how this agreement affects your cash flow. If a district runs out of cash, they are immediately fiscally insolvent.

Conclusion

Based on our review of the documentation provided by the District we conclude that the District does have the capability of repaying the debt obligation.

As always, the Tehama County Department of Education is here to assist the District and advise you as needed on both financial and educational issues. Please let us know if you have any questions or if we can be of further assistance.

Sincerely,

Wesley G. Grossman
Assistant Superintendent, Business Services

cc: LeRoy Anderson, Tehama County Auditor-Controller
Christine Fears, Chief Business Official

Serving Students, Schools, and the Community

Antelope | Corning Elementary | Corning High | Evergreen | Fournoy | Gerber | Kirkwood
Lassen View | Los Molinos | Red Bluff Elementary | Red Bluff High | Reeds Creek | Richfield



Jessica Marquez <jmarquez@corninghs.org>

Fwd: Non Voter Approved Debt Offering

1 message

Jared Caylor <jcaylor@corninghs.org>

Tue, Nov 17, 2020 at 2:48 PM

To: Jessica Marquez <jmarquez@corninghs.org>

For our December meeting if we move forward with the borrowing plan.

Jared Caylor
Superintendent
Corning Union High School District
643 Blackburn Ave
Corning CA 96021
(530)824-8000

----- Forwarded message -----

From: **Wes Grossman** <wgrossman@tehamaschools.org>

Date: Tue, Nov 17, 2020 at 2:22 PM

Subject: Non Voter Approved Debt Offering

To: Jared Caylor <jcaylor@corninghs.org>

Cc: Christine Fears <cfears@corninghs.org>, LeRoy Anderson <LAnderson@co.tehama.ca.us>, Richard DuVarney <rduvarney@tehamaschools.org>

Attached is a letter to you and your Board regarding Corning Union High School District's proposed Non Voter Approved debt offering. If you have any questions or concerns, please do not hesitate to contact me. Thanks again for the timeliness of your notification to the Tehama County Superintendent of Schools.

 **CUHSD Non Voter Debt.pdf**
87K

**The Corning Union High School District
and the
Corning Union High School District Educational Support Professionals**

Agree to the following:

General Terms:

- 1) Terms of this agreement apply only to those actively employed with the District at the time of ratification.
- 2) This agreement shall close bargaining for the 2020-21 school year. Openers for the 2021-22 school year will be addressed according to Article XXIV.

Compensation:

- 1) All classified employees in the District shall receive a one time payment equal to 2.5% of their base salary for the 2020-21 school year or All classified employees in the District shall receive a one time payment in the amount of \$1,104.

District Testing Assistant Transition:

- 1) The classification of "District Testing Assistant" will be moved to range 24, effective January 1, 2021.
- 2) The classification of "District Testing Assistant" will be eliminated and its duties reassigned to the DAS Technician, effective January 1, 2022.

Other Job Descriptions and Range Adjustments:

- 1) The job descriptions and pay ranges for the following positions were updated/created through negotiations and ratified at the November 2020 Regular School Board Meeting:
 - a) School Farm Maintenance (Range 19)
 - b) Alternative Education Administrative Assistant (Range 19)
 - c) Special Education Data Technician (Replacing Special Ed Administrative Assistant) (Range 23)
- 2) The Registrar will be moved to Range 19.

Article II Language:

- 1) Section 2 of Article II will now read (changes highlighted):

Joint Association/Management meetings (Employer/Employee Relations Committee) may be held monthly September through May for no more than 90 minutes. The Association or District may request a meeting. The purpose of these meetings shall be to promote harmony and efficiency and to improve communications between employees and all levels of management. Items for the meeting agenda should be sent to the superintendent prior to the meeting and/or can be determined by those in attendance at the meeting and there shall be no restrictions on subject matter, provided the meetings shall not substitute for normal grievance procedures, normal reclassification requests, nor for formal negotiations between the parties.

Those in attendance shall consist of the Association's Chapter President and one designee and the District Superintendent and one designee. Others may attend the meeting by invitation as necessary to support the items on the agenda. The meeting shall be summarized in written minutes and distributed to all in attendance.

Minimum Wage:

Effective January 1, 2021, any employee in a cell on the salary schedule that falls below the California Minimum Wage will be compensated at the required minimum wage.

**The Corning Union High School District
and the
Corning Independent Teachers' Association**

Agree to the following:

General Terms:

- 1) Terms of this agreement apply only to those actively employed with the District at the time of ratification.
- 2) This agreement shall close bargaining for the 2020-21 school year. Openers for the 2021-22 school year will be addressed according to Article XVI.

Compensation:

- 1) All certificated employees in the District shall receive a one time payment equal to 2.5% of their base salary for the 2020-21 school year.

Article V - Evaluations:

- 1) Article V, section 4 will be replaced with the following:

The employee being evaluated and the person designated as evaluator by the District shall meet by November, or as soon as reasonably possible, for the purpose of reviewing and discussing the evaluation process. District instructional priorities, individual professional goals for the staff member being evaluated, and/or the California Standards for the Teaching/Counseling Profession may be used as criteria for the evaluation. At the end of the evaluation process, both the employee and the evaluator will sign the evaluation signifying their review of the content of the evaluation.

Article XIII - Utility Coverages:

Article XVII - Extra Duty for School Events:

During the Spring of 2021, a sub-committee made up of two administrators, the athletic director, and no more than 5 members of the bargaining unit shall meet to review the current process for assigning extra duty in the District and make recommendations to the negotiations team and District for changes that could be made to address concerns from certificated staff. The bargaining unit will select its own representatives for this committee. The recommendations made by the committee will be reviewed in negotiations for 2021-22 and considered for inclusion in the contract.



Tehama County Department of Education

Richard DuVarney
Tehama County
Superintendent of
Schools

1135 Lincoln Street Red Bluff CA 96080 | 530.527.5811 | www.tehamaschools.org

December 4, 2020

Superintendent and Board of Trustees
Corning Union High School District

RE: Public Disclosure of Collective Bargaining Agreement

In accordance with AB1200 and Government Code Section 3547.5, the Tehama County Superintendent of Schools has received a copy of the Disclosure of Collective Bargaining Agreements for the tentative settlements with the Corning Independent Teachers Association and the CUHS Educational Support Professionals. We thank the District for the timely submission of the public disclosures.

We have reviewed the proposed agreement dated December 3, 2020. Based upon the data presented, we agree that the District is able to meet the terms of this agreement and meet its current and two subsequent year financial obligations. It is extremely important to remember that budget assumptions will change over time and those changes could either positively or negatively impact this agreement's effect on the financial condition of the district.

Please note that, under the provisions of AB 2756, it is required that the District adopt all budget revisions necessary to cover the additional costs of this agreement. The District indicated this will be included in the 1st Interim report.

Please provide our payroll staff with a copy of the board minutes that include the approval of this agreement.

If I can be of any assistance, please feel free to contact me at 528-7351.

Sincerely,

Debbie Towne
Director of Business Services

Cc: Christine Towne, Chief Business Official

CERTIFICATION No. 1:
CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE
COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

The disclosure document must be signed by the district Superintendent and Chief Business Officer at the time of the public disclosure.

In accordance with the requirements of the Government Code Section 3547.5, the Superintendent and Chief Business Officer of Corning Union High School District (District), hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreement between the District and the:
CUHS CITA Certificated Union

Bargaining Unit, during the term of the agreement from 7/1/20 to 6/30/21.

The budget revisions necessary to meet the costs of the agreement in each year of its term are as follow:

All certificated employees in the District shall receive a one time payment equal to 2.5% of their base salary for the 2020-21 school year.

N/A ☐ (No budget revisions necessary)

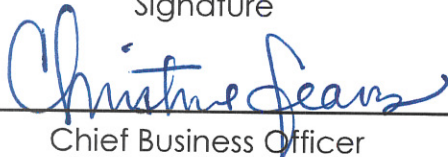


District Superintendent/Designee

Signature

12/3/2020

Date



Chief Business Officer

Signature

12/3/2020

Date

Special Note:

The Tehama County Department of Education may request additional information, as necessary, to review the district's compliance with requirements.

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

(required for all Collective Bargaining Agreements - suggested for all other employment agreements)

PUBLIC DISCLOSURE SUMMARY CERTIFICATION No. 2

Corning Union High School District

School District Bargaining Unit:

CITA Certificated Union

Effective Dates of Proposal: 7/1/2020 to 6/30/2021

Date Disclosure Posted: December 3, 2020
(10 working days prior to Board approval)

Date Disclosure Filed with County: December 3, 2020

The information provided in this document summarizes the financial implications of the proposed bargaining agreement and is disclosed to the public in accordance with the requirements of AB-1200 and GC 3547.5.



District Superintendent/Designee

Signature

12/3/20

Date

After public disclosure of the major provisions contained in this Summary, the Governing Board, at its meeting on December 17, 2020, took action to approve the proposed Agreement with the CITA Certificated Union Bargaining Unit.

President, Governing Board

Signature

12/17/20

Date

To be signed by the District Superintendent or designee when submitted for Public Disclosure and by the Board President after formal action by the Governing Board on the proposed agreement.

If this Public Disclosure is not applicable to all of the District's bargaining units, indicate the current status (whether settled or pending settlement) of the remaining units:

Certificated: Pending

Classified: Pending

Management: Pending

Confidential: Pending

Other: _____

Disclosure of Collective Bargaining Agreement

A. Were any additional steps, columns, or ranges added to the schedules? (If yes, please explain):

No

B. Proposed Negotiated Changes in Health and Welfare Benefits:

None

C. Proposed Negotiated Changes in Non-Compensation Items (e.g., class size adjustments, staff development days, teacher prep time, etc).

None

D. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement? Include the impact of changes such as staff reductions or increases, program reductions or increase, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff).

None

E. What contingency language is included in the proposed agreement (i.e., reopeners, etc)?

None

F. Will this agreement create, increase or decrease deficit financing in the current or future year(s)? "Deficit Financing" is defined to exist when a district's expenditures exceeds its revenues in a given year. If yes, explain the amounts and justification for doing so.

No, there will not be deficit spending in the current or future years.

Disclosure of Collective Bargaining Agreement

G. Identify other major provisions that do not directly affect the district's costs such as binding arbitration, grievance procedures, etc.

None

H. Source of Funding for Proposed Agreement

1. Current Year

General Fund

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in future years (i.e., what will allow the district to afford this contract)?

This is a one-time payment; therefore, there will be no on-going costs associated with this agreement.

3. If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations).

Disclosure of Collective Bargaining Agreement

Impact of Proposed Agreement on Current Year Unrestricted Reserves

1. State Reserve Standard, including impact of proposed agreement
 - a. Total Expenditures, Transfers Out, and Uses (including Cost of Proposed Agreement) \$ 9,995,487.00
 - b. State Standard Minimum Reserve Percentage for this District 4%
 - c. State Standard Minimum Reserve amount for this District \$ 620,807.00
(The greater of Line 1a times line 1b OR \$64,000 for a district with less than 1,001 ADA)
2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)
 - a. General Fund Budgeted Unrestricted Designated for Economic Uncertainties \$ 1,862,418.00
 - b. General Fund Budgeted Unrestricted Unappropriated Amount \$ 0.00
 - c. Special Reserve Fund Budgeted Designated for Economic Uncertainties \$ 0.00
 - d. Special Reserve Fund Budgeted Unappropriated Amount \$ 0.00
 - e. Other Reserve Funds \$ 3,123,727.00
 - f. Total District Budgeted Unrestricted Reserves
3. Do unrestricted reserves meet the state standard minimum reserve amount? Yes ☒ No ☐

If no, how do you plan to restore your reserves?

Please include a copy of your multi-year projection, assumptions, proposed salary schedule(s) and revised contract(s).

Collective Bargaining Public Disclosure Summary

Current Salary Schedule vs. Proposed Salary Schedule

Unit: <u>ALL CERTIFICATED</u>	Current Year	2nd Year	3rd Year
Salaries			
Proposed	5,688,598	5,830,813	5,976,583
Current	5,579,858	5,830,813	5,976,583
Difference	\$ 108,740	\$ -	\$ -
Benefits-Statutory			
Proposed	1,167,869	1,197,066	1,226,992
Current	1,145,545	1,197,066	1,226,992
Difference	\$ 22,324	\$ -	\$ -
Benefits-Health/Welfare			
Proposed	792,000	792,000	792,000
Current	792,000	792,000	792,000
Difference	\$ -	\$ -	\$ -

*Total salaries Includes Certificated, Counselors, and Cert Admin

Unit: _____			
Salaries			
Proposed	-	-	-
Current	-	-	-
Difference	\$ -	\$ -	\$ -
Benefits			
Proposed	-	-	-
Current	-	-	-
Difference	\$ -	\$ -	\$ -
Benefits-Health/Welfare			
Proposed	-	-	-
Current	-	-	-
Difference	\$ -	\$ -	\$ -

Unit: _____			
Salaries			
Proposed	-	-	-
Current	-	-	-
Difference	\$ -	\$ -	\$ -
Benefits			
Proposed	-	-	-
Current	-	-	-
Difference	\$ -	\$ -	\$ -
Benefits-Health/Welfare			
Proposed	-	-	-
Current	-	-	-
Difference	\$ -	\$ -	\$ -

TOTAL COST			
Proposed Salaries/Benefits	7,648,467	7,819,879	7,995,575
Current Salaries/Benefits	7,517,403	7,819,879	7,995,575
Difference	\$ 131,064	\$ -	\$ -

CERTIFICATION No. 1:
CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE
COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

The disclosure document must be signed by the district Superintendent and Chief Business Officer at the time of the public disclosure.

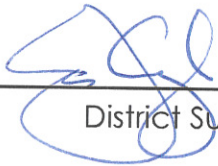
In accordance with the requirements of the Government Code Section 3547.5, the Superintendent and Chief Business Officer of Corning Union High School District (District), hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreement between the District and the:
CUHS Educational Support Professionals (ESP) Classified Union

Bargaining Unit, during the term of the agreement from 7/1/20 to 6/30/21.

The budget revisions necessary to meet the costs of the agreement in each year of its term are as follow:

1. All classified employees in the District shall receive a one time payment in the amount of \$1,104.
2. The Registrar will be moved from Range 15 to Range 19 effective January 1, 2021.

N/A ☐ (No budget revisions necessary)

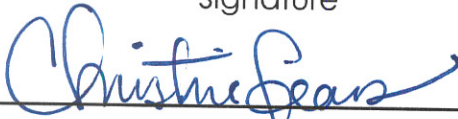


District Superintendent/Designee

Signature

12/3/20

Date



Chief Business Officer

Signature

12/3/20

Date

Special Note:

The Tehama County Department of Education may request additional information, as necessary, to review the district's compliance with requirements.

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

(required for all Collective Bargaining Agreements - suggested for all other employment agreements)

PUBLIC DISCLOSURE SUMMARY CERTIFICATION No. 2

Corning Union High School District

School District Bargaining Unit:

CUHS Educational Support Professionals (ESP) Classified Union

Effective Dates of Proposal: 7/1/2020 to 6/30/2021

Date Disclosure Posted: December 3, 2020
(10 working days prior to Board approval)

Date Disclosure Filed with County: December 3, 2020

The information provided in this document summarizes the financial implications of the proposed bargaining agreement and is disclosed to the public in accordance with the requirements of AB-1200 and GC 3547.5.



District Superintendent/Designee
Signature

12/3/20

Date

After public disclosure of the major provisions contained in this Summary, the Governing Board, at its meeting on December 17, 2020, took action to approve the proposed Agreement with the ESP Classified Union Bargaining Unit.

President, Governing Board
Signature

12/17/20

Date

To be signed by the District Superintendent or designee when submitted for Public Disclosure and by the Board President after formal action by the Governing Board on the proposed agreement.

If this Public Disclosure is not applicable to all of the District's bargaining units, indicate the current status (whether settled or pending settlement) of the remaining units:

Certificated:	<u>Pending</u>
Classified:	<u>Pending</u>
Management:	<u>Pending</u>
Confidential:	<u>Pending</u>
Other:	<u></u>

Disclosure of Collective Bargaining Agreement

A. Were any additional steps, columns, or ranges added to the schedules? (If yes, please explain):

No

B. Proposed Negotiated Changes in Health and Welfare Benefits:

None

C. Proposed Negotiated Changes in Non-Compensation Items (e.g., class size adjustments, staff development days, teacher prep time, etc).

None

D. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement? Include the impact of changes such as staff reductions or increases, program reductions or increase, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff).

None

E. What contingency language is included in the proposed agreement (i.e., reopeners, etc)?

None

F. Will this agreement create, increase or decrease deficit financing in the current or future year(s)? "Deficit Financing" is defined to exist when a district's expenditures exceeds its revenues in a given year. If yes, explain the amounts and justification for doing so.

No, there will not be deficit spending in the current or future years.

Disclosure of Collective Bargaining Agreement

G. Identify other major provisions that do not directly affect the district's costs such as binding arbitration, grievance procedures, etc.

None

H. Source of Funding for Proposed Agreement

1. Current Year

General Fund

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in future years (i.e., what will allow the district to afford this contract)?

All employees will receive a one-time payment; therefore, there will be no on-going costs associated with this portion of the agreement. The ongoing cost to move the Registrar from range 15 to range 19 will be covered by the general fund in the future years.

3. If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations).

Disclosure of Collective Bargaining Agreement

Impact of Proposed Agreement on Current Year Unrestricted Reserves

1. State Reserve Standard, including impact of proposed agreement
 - a. Total Expenditures, Transfers Out, and Uses (including Cost of Proposed Agreement) \$ 9,995,487.00
 - b. State Standard Minimum Reserve Percentage for this District 4%
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 - a. General Fund Budgeted Unrestricted Designated for Economic Uncertainties \$ 1,862,418.00
 - b. General Fund Budgeted Unrestricted Unappropriated Amount \$ 0.00
 - c. Special Reserve Fund Budgeted Designated for Economic Uncertainties \$ 0.00
 - d. Special Reserve Fund Budgeted Unappropriated Amount \$ 0.00
 - e. Other Reserve Funds \$ 3,123,727.00
 - f. Total District Budgeted Unrestricted Reserves
3. Do unrestricted reserves meet the state standard minimum reserve amount? Yes ☒ No ☐

If no, how do you plan to restore your reserves?

Please include a copy of your multi-year projection, assumptions, proposed salary schedule(s) and revised contract(s).

Collective Bargaining Public Disclosure Summary

Current Salary Schedule vs. Proposed Salary Schedule

Unit: ALL CLASSIFIED	Current Year	2nd Year	3rd Year
Salaries			
Proposed	2,552,615	2,616,431	2,681,842
Current	2,491,998	2,612,435	2,677,846
Difference	\$ 60,617	\$ 3,996	\$ 3,996
Benefits-Statutory			
Proposed	798,458	818,420	838,880
Current	779,497	817,170	837,630
Difference	\$ 18,961	\$ 1,250	\$ 1,250
Benefits-Health/Welfare			
Proposed	720,000	720,000	720,000
Current	720,000	720,000	720,000
Difference	\$ -	\$ -	\$ -

*Includes Classified, Classified Management and Confidential

Unit: _____			
Salaries			
Proposed	-	-	-
Current	-	-	-
Difference	\$ -	\$ -	\$ -
Benefits			
Proposed	-	-	-
Current	-	-	-
Difference	\$ -	\$ -	\$ -
Benefits-Health/Welfare			
Proposed	-	-	-
Current	-	-	-
Difference	\$ -	\$ -	\$ -

Unit: _____			
Salaries			
Proposed	-	-	-
Current	-	-	-
Difference	\$ -	\$ -	\$ -
Benefits			
Proposed	-	-	-
Current	-	-	-
Difference	\$ -	\$ -	\$ -
Benefits-Health/Welfare			
Proposed	-	-	-
Current	-	-	-
Difference	\$ -	\$ -	\$ -

TOTAL COST			
Proposed Salaries/Benefits	4,071,073	4,154,851	4,240,722
Current Salaries/Benefits	3,991,495	4,149,605	4,235,476
Difference	\$ 79,578	\$ 5,246	\$ 5,246

Current Board Policy 6145:

To be eligible to participate in extracurricular and cocurricular activities, students in grades 9-12 must demonstrate satisfactory educational progress in the previous grading period, including, but not limited to: (Education Code [35160.5](#))

1. Maintenance of a minimum of 2.0 grade point average on a 4.0 scale. Specific co curricular activities may have a standard higher than 2.0 if it is communicated in writing to parents/guardians and students prior to them signing up for participation. Grades for extracurricular and cocurricular activities will be checked every grading period.
2. Maintenance of minimum progress toward meeting high school graduation requirements

Students deemed ineligible based on the above criteria cannot participate in games, contests, performances, debates, trips off campus or any other activity that puts their skills on public display. For the purposes of this policy, practice or class activities are not considered putting skills on public display.

(cf. [5121](#) - Grades/Evaluation of Student Achievement)

(cf. [6146.1](#) - High School Graduation Requirements)

(cf. [6162.52](#) - High School Exit Examination)

The Superintendent or designee may grant ineligible students a probationary period. Students granted probationary eligibility must meet the required standards by the end of the probationary period in order to remain eligible for participation. Probationary periods for other extracurricular and cocurricular activities will be granted at the 1st and 4th grading periods only. When a student is placed on probation, his/her parents/guardians will be notified in writing. A student may still fully participate in extracurricular and cocurricular activities while on probation. The probation shall last one grading period. If a student has not achieved the required GPA by the end of the probationary period, he/she may no longer participate in any activity that puts his/her skills on public display. This includes but is not limited to: games, contests, performances, debates, and trips off campus. The student will become eligible to fully participate again when he/she has achieved a 2.0 GPA on a progress period report card or a semester report card.

Any student who is below a 2.0 at the end of the Fall semester 2020 (December 18th grading period 3) will be granted a probationary period until the designation date of February 26th (progress 4). At that time, any student who is still below 2.0 will be deemed ineligible.

All other board policies will remain in place, including the probationary period granted at the 4th grading period, prohibiting back to back probationary status (CIF rule), and participation rules regarding contests and practices. This addendum is for the 2020-2021 school year only.