

Corning Union High School Regular School Board Meeting

DATE January 16, 2020

TYPE OF MEETING:
Regular

TIME: 5:45 P.M.

MEMBERS ABSENT:

PLACE: Corning Union High School
Library

VISITORS:

Larry Glover, Josh Jackson
Thomas Mendonsa, John Studer

MEMBERS PRESENT:

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

SCHOOL DISTRICT REPRESENTATIVES:

Jared Caylor, District Superintendent
Charlie Troughton, CUHS Principal
Justine Felton, Associate Principal
Jessica Marquez, Administrative Assistant to Superintendent

THE CORNING UNION HIGH SCHOOL -

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

Attendance is as follows:

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

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

A motion was made by Scott Patton and seconded by Todd Henderson to approve the agenda with no changes/additions besides student board member is not present, family member had a baby.

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

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:	_____

5. REPORTS:

**5.1 STUDENT
BOARD MEMBER:**

Felipe Morfin was able to arrive and reported on the following:

- FFA
- Mr. Cardinal is beginning.
- Winter Sports.
- Scavenger hunt.
- PE is enjoying dance classes.
- Wrestling Dual against Orland and Corning Invite.
- Formal will be held January 25th in the North Gym.

**5.2 ENROLLMENT
REPORT:**

Superintendent, Jared Caylor shared the following:

District Enrollment is

CUHS is 998
Centennial 46
Ind Study is 20

Enrollment is 60 students higher this year compared to last year at this time.

The district is on a normal trend for this time of the year.

**5.3 SUPERINTENDENT
REPORT:**

Superintendent, Jared Caylor shared the following:

1. Governor's Budget workshop today.
2. Historical low unemployment rate in California.
3. Rainy day fund or New State Reserves is 11.9% of expenses.
4. Continuing in a "COLA" only environment.
5. Continued increased cost for pensions and Special Education.

6. Proposed COLA would not cover increase in pension contributions by district.
7. CA continues to lag behind the rest of the nation in pupil spending.
8. Efforts to set new LCFF targets.
9. Current polls: 53% of CA Voters in favor of state school facility bond.
10. March 2020 State Ballot Prop 13- School facility bond item will come up at the same time to change Prop 13 so this may be confusing to some.

**5.4 ACADEMIC
REPORT
SOCIAL SCIENCE
CHAIR:**

Mr. Studer, is the head of the Social Science Department which is a 4 year requirement. The department strives to keep the culture that Corning High School has. New teachers are becoming part of this and are getting involved.

Some highlights of the department include:

1. Promoting literacy, writing and reading comprehension.
2. Trainings- incorporated strategies with other teachers.
3. AVID Training and programs.
4. Technology
5. No State Test
6. Experiment with new strategies all the time and EL Strategies.

**5.5 WINTER
COACHES:**

Coach, Larry Glover shared the following:

1. Great coaching staff on all of the boys teams.
2. Started with 20 players and down to 14 for the Varsity Team.
3. JV is doing well and beat Orland twice.
4. JV Team has 14 players, started with 18 but some fell off on their own.
5. Student Athletes are playing hard and positive.
6. The Corning Shootout was a success.
7. Thanked Justine Felton and John Studer for their help with the shootout.

Coach, Thomas Mendonsa shared the following:

1. Coaching staff is doing a great job and Coach Dodge has stepped up to help with JV Girls Team.
2. Strong group of senior girls on the Varsity Team.
3. Tournaments have gone well.
4. Season is going well.
5. Teaching the girls basketball and life skills also.

Athletic Director, John Studer shared that the Soccer Teams were playing and could not be here to report. He reported on their behalf:

Boys Soccer

1. Boys Varsity Coach Victor Torres has coached for 4 years now and took the team to the section finals 4 years in a row.
2. Two tournaments- Live Oak was a win and Foothill was also a win. The team beat U Prep in finals.
3. The boys team is doing very well this season.

Girls Soccer

1. Girls Varsity Coach is Claudia Martinez who is assisted by Joseph Torres.
2. The Girls team is doing quite well.
3. Two different tournaments- won one and came in 2nd at the other.
4. There was a home tournament as well, which the girls won.
5. Nayeli Lara broke a record and has received a scholarship to play at Fresno Pacific which is great news for the organization.

Wrestling Coach, Josh Jackson reported on the following:

1. 45 boys tried out and now there are 36 (lost to grades and some quit).
2. 11 girls tried out and now the girls team consists of 3 total.
3. Girls showcase in Napa.
4. Fastest growing sport for girls in the U.S.
5. Women's West Coast Tournament – Rocklin Palace.
6. Sierra Nevada Classic Tournament – Reno.
7. Modoc Tournament- Healdsburg Tournament.
8. Tim Brown Tournament- 16 kids participated.
9. Sonoma Valley Tournament.
10. Corning Invite is coming up this weekend.

6. PUBLIC COMMENT ON CLOSED SESSION:

There was no public comment.

7. ADJOURN TO CLOSED SESSION:

The Board adjourned to closed session at 6:45 p.m.

8. REOPEN TO PUBLIC SESSION:

The Board reopened to public session at 8:23 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 Scott Patton and seconded by Jim Bingham 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 December 12, 2019

**10.2 APPROVAL
OF WARRANTS:**

40194117-40194125, 4019425-40194270, 40194271-40194292
40194292-40194574, 40194575-40195281, 40195281 -40195405
40195406-40195499, 40195500-40195519, 40195520-40195540
40195541-40195550

Register 000880 12/18/2019
Check # 40195281
Check Amt. 5,080.60

**10.3 INTERDISTRICT
ATTENDANCE
REQUEST:**

Interdistrict Attendance Request:

Addie Mae Galentine
Andrea Gonzalez

**10.4 HUMAN
RESOURCE
REPORT:**

Extra Duty/Temp/Coaching

Effective	Type	Employee	Assignment Terms	Additional Information
12/31/2019	Stipend	Albee, Mike	Dual Enrollment Stipend	Flat Amount Grant Funded - Shasta College
12/31/2019	Stipend	Caylor, Natalia	Dual Enrollment Stipend	Flat Amount Grant Funded - Shasta College
12/31/2019	Stipend	Kee, Nolan	Dual Enrollment Stipend	Flat Amount Grant Funded - Shasta College
12/31/2019	Stipend	Tinker, David	Dual Enrollment Stipend	Flat Amount Grant Funded - Shasta College
12/31/2019	Stipend	Weston, Jason	Dual Enrollment Stipend	Flat Amount Grant Funded - Shasta College
12/31/2019	Coach	Boror, Natalie	STAR COACH Stipend	1% Class 1, Range 1: Fall/Spring
12/31/2019	Coach	Maday, Corine	STAR COACH Stipend	1% Class 1, Range 1: Fall/Spring
12/31/2019	Coach	VanAttenhoven,	STAR COACH Stipend	1% Class 1, Range 1: Fall/Spring

**10.5 WILLIAMS
QUARTERLY
REPORT:**

The Quarterly Report on Williams Uniform Complaints for January 2020 show that no complaints were filed with any school in the district during the quarter.

**10.6 SURPLUS
EQUIPMENT/
OBSOLETE
EQUIPMENT
FORM:**

AMACO Potter's Wheel-940225 OLD \$10-\$99 Value
AMACO Potter's Wheel-940226 OLD \$10-\$99 Value
AMACO Potter's Wheel-943223 OLD \$10-\$99 Value

**10.7 MOU BETWEEN
PROECT HOPE, CUESD
& CUHSD:**

This agreement is between the Corning Union Elementary School District and Corning Union High School District for Project HOPE. The agreement is effective 7/1/20 through 6/30/24.

11. PUBLIC COMMENT:

There was no public comment.

**12.1 DISTRIBUTION
OF ECONOMIC
INTEREST:**

Statement of Economic Interest forms were distributed to each Board member to review and sign. Each Board Member reviewed, signed and returned completed forms.

12.2 LCAP UPDATE:

Superintendent, Jared Caylor reviewed the California School Dashboard:

The LCAP will be rewritten using the Strategic Planning feedback that is being received from Staff. Superintendent, Jared Caylor and Chief Business Officer, Christine Fears will work on writing the LCAP.

**12.3 2018/19 AUDIT
REPORT:**

A motion was made by Scott Patton and seconded by Todd Henderson to approve the 2018/19 Audit Report. There being no further discussion, the Board voted unanimously to approve the final audit report for 2018/19 report.

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>

**12.4 PARKING
PROPOSALS:**

Superintendent, Jared Caylor shared the following with the Board:

Site	Spaces	Cost	Cost per space
North	261	1,252,419	4,799
South	201	575,536	2,869

There was a discussion of whether or not the coaching and PE department has been notified and if this has been discussed to get their feedback. Board Member, Todd Henderson would like to know more about working with the city. Superintendent, Jared Caylor shared that it was about 3-4K per year to rent that space. There was discussion about losing the field space but that the City of Corning was willing to work with the district to allow Yost park to be used for softball/baseball if needed.

Board President, Bill Mache would like for Superintendent to speak with the P.E . Department head to explain the details and to obtain some feedback from her and the Athletic Director, John Studer.

After some discussion, Superintendent will speak with both of them and also will talk to the City Manager to try and obtain more information about property across the street and using Yost park so that all of the options are covered with the most current and accurate information .

**12.10 FUTURE
AGENDA
ITEMS:**

Ranch Manager, Tony Rosiles will be presenting to the Board at the next meeting.

^p
13. ADJOURNMENT:

A motion was made by Scott Patton and seconded by Jim Bingham to adjourn the meeting. All voted and the meeting adjourned at 8:44 p.m.

Approved

James Bingham, President

William Mache, Clerk

Corning Union High School District Regular School Board Meeting

Date of Meeting: January 16, 2020

Time of Meeting: 5:45 P.M.

Place of Meeting: Corning Union High School Library

Public Comment: Citizens wishing to address the Board of Trustees in a Board meeting should first complete a public comment card. The cards are available with the District Administrative Assistant and should be completed prior to the public comment agenda item on which you wish to speak.

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. REPORTS

5.1	Student Board Member Report- Felipe Morfin	Information
5.2	Enrollment Report- Superintendent Jared Caylor	Information
5.3	Superintendent Report - Superintendent Jared Caylor	Information
5.4	Academic Report- Social Science Dept. Chair John Studer	Information
5.5	Winter Coaches Report- All Winter Coaches	Information

6. 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.

7. ADJOURN TO CLOSED SESSION

7.1 PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE/RESIGNATION

7.2 CONFERENCE WITH LABOR NEGOTIATORS

District Representative: Superintendent

Employee Organizations: ESP and CITA

8. REOPEN TO PUBLIC SESSION

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

10. 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.

- 10.1 Approval of Regular Board Minutes of December 12, 2019**
- 10.2 Approval of Warrants**
- 10.3 Interdistrict Attendance Requests**
- 10.4 Human Resources Report**
- 10.5 Williams Quarterly Report**
- 10.6 Surplus Equipment/Obsolete Equipment Form**
- 10.7 MOU between Project HOPE, CUESD & CUHSD**

11. 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.

12. ITEMS FOR ACTION AND DISCUSSION

12.1 Distribution of Statement of Economic Interest

Info. /Discussion

The Board will receive instructions about the need to provide a statement of Economic interests from each Board member upon assuming office, on an Annual basis and upon leaving office.

12.2 LCAP Update

Info. /Discussion

The Board will be updated on LCAP Process and the timeline.

12.3 2018/19 Audit Report

Discussion/Action

The board will be presented with the 2018-19 audit report.

12.4 Parking Proposals

Info/Discussion

The Board will be presented with two rough cost estimates for new parking lots.

12.5 Future Agenda Items

Discussion

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

13. ADJOURNMENT

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

Month	CUHS	IND	CEN	District Totals
September	1010	19	49	1078
October	1007	21	51	1079
November	997	23	48	1068
December	1000	23	49	1072
January	998	20	46	1064
February				
March				
April				
May				
June				

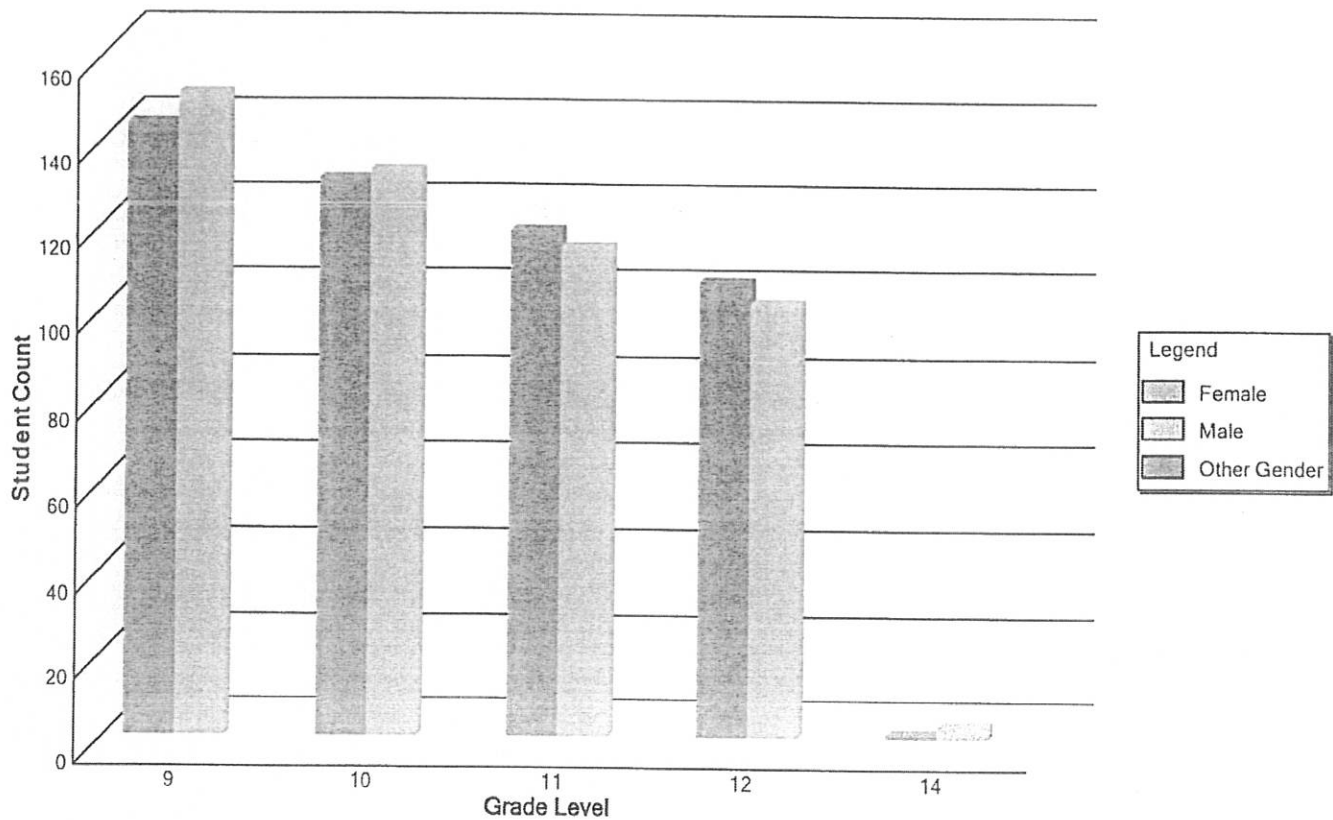
Corning Union High School

2019-2020

Student Distribution Report

1/16/2020

Page 1



Grade	Female	Male	Other Gender	Total
9	143	150	0	293
10	130	132	0	262
11	118	114	0	232
12	106	101	0	207
14	1	3	0	4
Totals:	498	500	0	998

Note: Totals include special education students.

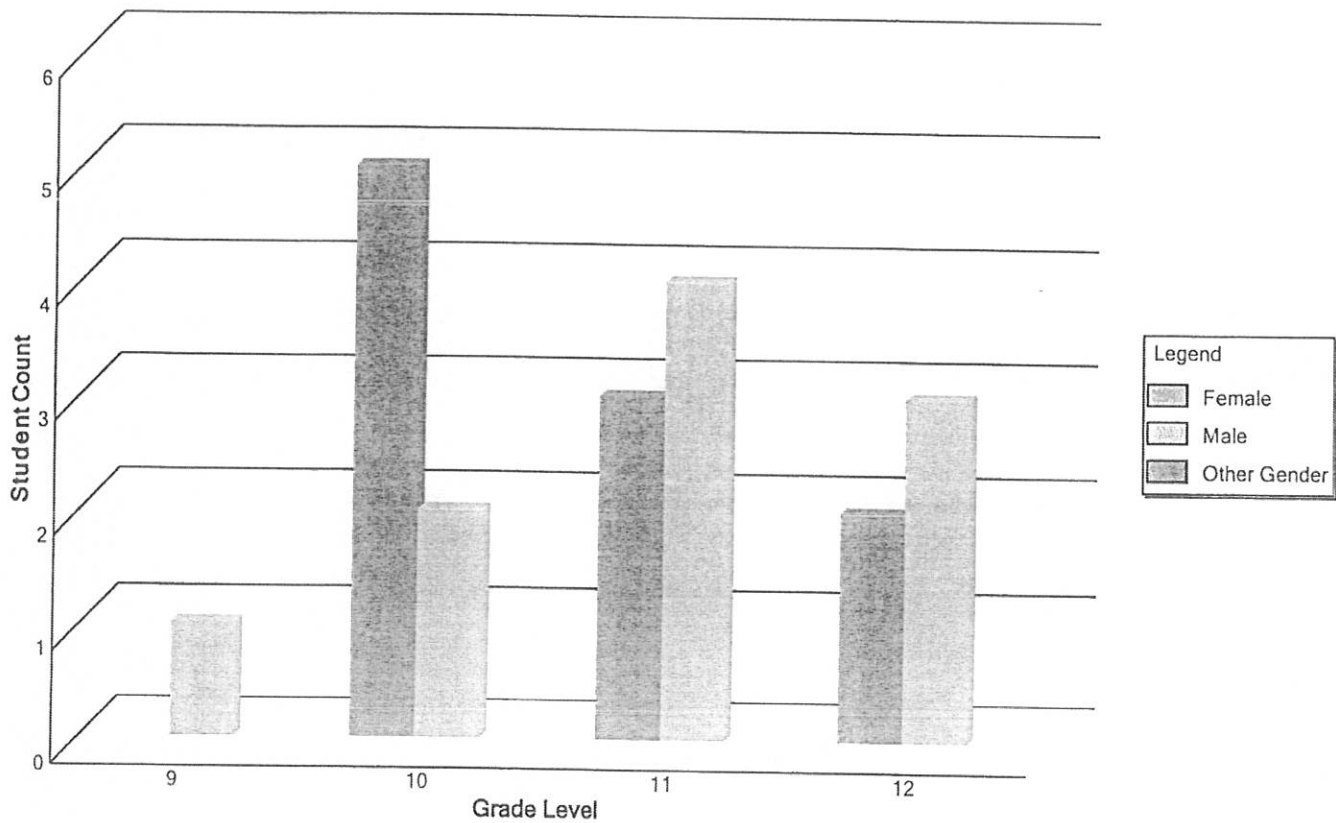
Corning Independent Study HS

2019-2020

Student Distribution Report

1/16/2020

Page 1



Grade	Female	Male	Other Gender	Total
9	0	1	0	1
10	5	2	0	7
11	3	4	0	7
12	2	3	0	5
Totals:	10	10	0	20

Note: Totals include special education students.

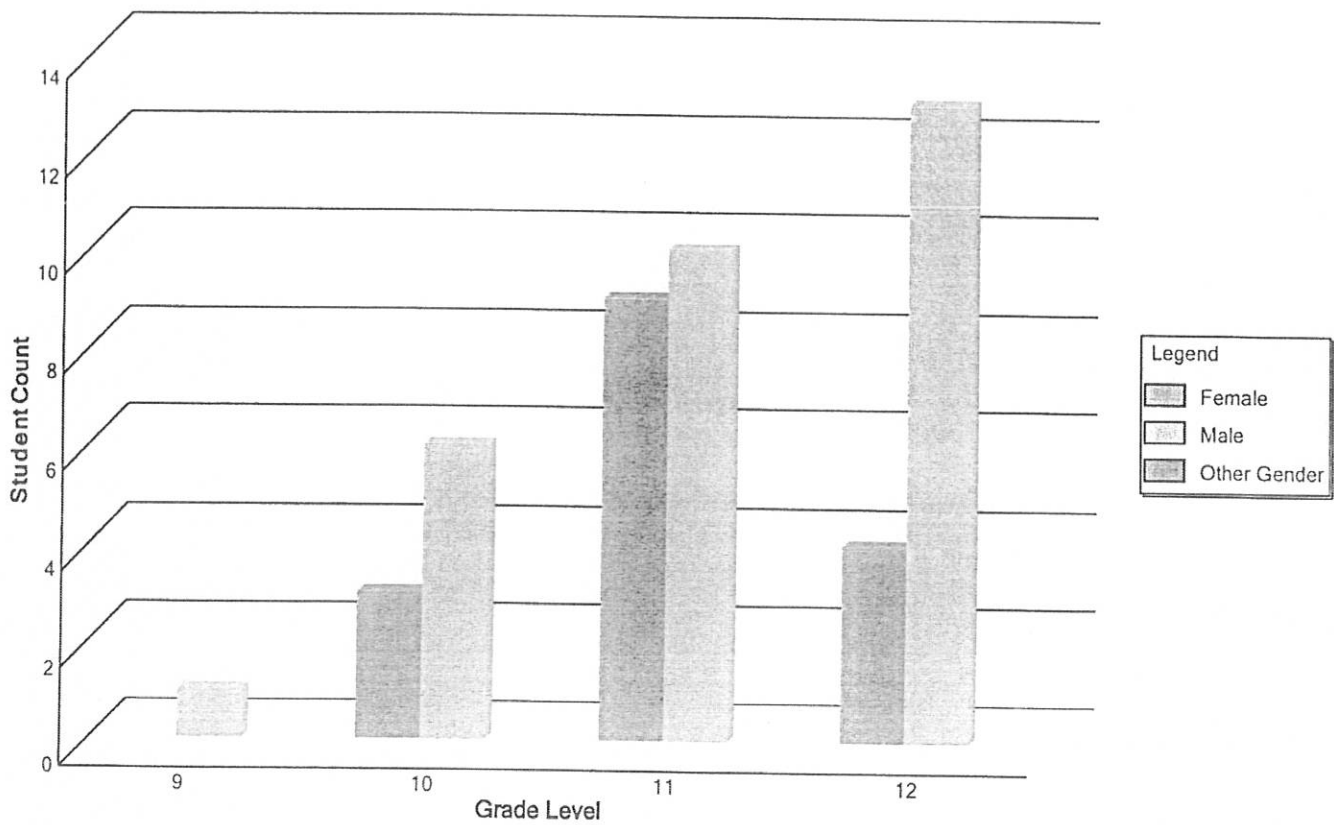
Centennial Continuation High School

2019-2020

Student Distribution Report

1/16/2020

Page 1



Grade	Female	Male	Other Gender	Total
9	0	1	0	1
10	3	6	0	9
11	9	10	0	19
12	4	13	0	17
Totals:	16	30	0	46

Note: Totals include special education students.

Corning Union High School

Regular School Board Meeting

DATE December 12, 2019

TYPE OF MEETING:

Regular

TIME: 5:45 P.M.

MEMBERS ABSENT:

Ken Vaughan

PLACE: Corning Union High School
Library

VISITORS:

Rich DuVarney, Brad Schreiber

Teresa Moyer, Heather Felciano

MEMBERS PRESENT:

Jim Bingham, Scott Patton

Todd Henderson

William Mache

SCHOOL DISTRICT REPRESENTATIVES:

Jared Caylor, District Superintendent

Charlie Troughton, CUHS Principal

Jason Armstrong, Associate Principal

Justine Felton, Associate Principal

Jessica Marquez, Administrative Assistant to Superintendent

THE CORNING UNION HIGH SCHOOL -

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

Attendance is as follows:

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

Member(s) not in attendance:

- Ken Vaughan

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

A motion was made by Scott Patton and seconded by Bill Mache to approve the agenda with the following changes:

1. Adding 6.7 Academic Foreign Language report given by Department Chair Brad Schreiber
2. Table Item 13.7 this month and reschedule for January.

**5. ANNUAL
ORGANIZATIONAL
MEETING:**

**5.1 ELECTION OF
OFFICERS FOR THE
2020 CALENDAR
YEAR:**

A motion was made by Scott Patton and seconded by Jim Bingham to approve Bill Mache as the School Board President for the 2020 calendar year.

The vote is as follows:

Ken Vaughan	Aye:	_____	No:	_____	Absent:	<u>X</u>	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:	_____

A motion was made by Todd Henderson and seconded by Scott Patton to approve Jim Bingham as the School Board Clerk for the 2020 calendar year.

The vote is as follows:

Ken Vaughan	Aye:	_____	No:	_____	Absent:	<u>X</u>	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:	_____

A motion was made by Jim Bingham and seconded by Todd Henderson to approve Jared Caylor as the School Board Secretary.

The vote is as follows:

Ken Vaughan	Aye:	_____	No:	_____	Absent:	<u>X</u>	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:	_____

**5.2 SETTING OF
DATES
& TIMES FOR
REGULAR SCHOOL
BOARD MEETINGS:**

A motion was made by Scott Patton and seconded by Bill Mache to approve the dates and times presented to the Board for the regular scheduled school board meetings of 2020. The meetings typically are held on the third Thursday of the month with a few exceptions.

The vote is as follows:

Ken Vaughan	Aye: _____	No: _____	Absent: <u>X</u>	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: _____

6. REPORTS:

**6.1 STUDENT
BOARD MEMBER:**

Felipe Morfin was present and reported on the following:

1. Wrestling
2. Basketball
3. Finals and Grades
4. Football went to playoffs but lost to Lassen.
5. Band performed at the Turkey Trot.
6. Ugly Christmas sweater day is 12/13/19.
7. Cardinal Choir.
8. J Wing has new plants and trees planted.
9. New tennis courts have been put in.
10. Band Auditions for Western International Band Clinic.

**6.2 ENROLLMENT
REPORT:**

Superintendent, Jared Caylor shared the following:

District Enrollment is 1072

CUHS is 1000

Centennial is 49

Ind. Study is 23

Enrollment at CUHS is up 4 students from last month and is up 43 from this time last year. Enrollment is holding steady and is looking good.

6.3 SUPERINTENDENT REPORT: Superintendent, Jared Caylor shared the following:

1. Strategic Planning Process taking place on Mondays.
 - All Certificated Staff including paras and interventionist
 - 4 work groups which Administrators are leading.
 - Curriculum, School Operations, College Career Readiness and Interventionist/MTSS.
2. Department Chair Meeting was held with Administrator, Counselors and Department Chairs to look at course options, course descriptions and applications. This is to kick off the Master Schedule for next year.
3. Invitation to Christmas Breakfast held on December 19, 2019 at 6:00 a.m. with retiree's recognition at 7:30 a.m.

6.4 ANNUAL COUNTY SUPERINTENDENT REPORT/WILLIAMS REPORT:

County Superintendent, Rich DuVarney reported on the following:

1. Williams Process- CUHSD passed and this is an ongoing priority to break out of this cycle of these Williams Visits. It is the goal to get this out of Ed Code and look at a new accountability system.
2. Appreciate the partnership with the Corning Union High School District and the Administration.

6.5 ASSOCIATE PRINCIPAL REPORT:

Associate Principal, Jason Armstrong reported on the following:

1. Alternative Education- Centennial campus has more students on campus and there has been some changes in staffing.
2. Independent Study has 23 students and the district has recently hired a Part time substitute to help with that. A School Accountability Report Card (SARC) will need to be completed for Independent Study now.
3. Counseling- Counseling and Department heads have held meetings to discuss class proposal/ drops and course catalog. There are some positive change and also many counselors are working on IEP's, 504 Plans and continue to see students with social and emotional needs.

Board Member, Bill Mache shared how impressed he has been with the Centennial Graduation ceremony. The entire ceremony has been well organized and outstanding.

4. CTE- Grants have been submitted. Perkins Grant was 39K which is a Federal Grant.
5. Update on pre-apprenticeship – Jesse Beardsley and Dan Proctor had a few concerns so a meeting was set up with Andrew Meredith and things seem to be okay. Moving forward with the curriculum and will meet with instructors and Andrew Meredith in January.

6. Reporting in CALPADS- CTE students are being tracked after graduation to see how they are doing. The follow up is a bit challenging but the district is doing what they can to reach out to those students.

**6.6 ACADEMIC
REPORT
SPECIAL ED:**

Special Ed. Department Chair Heather Felciano and Psychologist Teresa Moyer reported on the following:

1. 5.6 FTE
2. 12 Classified Staff
3. 143 students qualified for Special Education Services.
4. 19 Courses designated for Special Ed.
5. 4 periods of Life Skills.
6. Workability- 58K Grant
 - Last year 20 students were placed with employment either at school or in the community.
7. ATP- Program originally started with 2 students and this year there are 5 students.
8. 20 students with IEP's will earn a diploma this year.

Enrollment by year

- 2013 85
- 2014 99
- 2015 95
- 2016 110
- 2017 107
- 2018 121
- 2019 143

**6.6 ACADEMIC
REPORT**

Spanish Department Chair Brad Schreiber reported on the following:

1. ELD Spanish Chair.
2. ELD #s: 19 in beginning Spanish, 20 Intermediate and 14 in advanced.
3. Spanish 5 is now Spanish 5 AP.
4. Changes in staffing and Alejandra is doing a fantastic job.
5. The entire department attended a workshop at Chico State with 55 teachers from different school districts.
6. Monday meetings are held with English and Social Science Departments to collaborate.
7. Challenges are that some students have been placed in ELD classes which should not be.
8. The department is working well together.

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

There was no public comment.

**8. ADJOURN TO
CLOSED SESSION:**

The Board adjourned to closed session at 6:48 p.m.

**9. REOPEN TO PUBLIC
SESSION:**

The Board reopened to public session at 7:55 p.m.

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

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

**11. 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: _____	No: _____	Absent: <u>X</u>	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: _____

**11.1 REGULAR
MINUTES:**

Approval of Regular Board Minutes of November 21, 2019

**11.2 APPROVAL
OF WARRANTS:**

40192725-40192848, 40192848-40192889, 40192890-40192946
40192947-40193081, 40193081-40193187, 40193187-40193208
40193209-40193628, 40193629-40193676, 40193677-40193949
40193950-40193962

Check# 40194117 Check Amt. \$8,613.11

**11.3 INTERDISTRICT
ATTENDANCE
REQUEST:**

Interdistrict Attendance Request: Allyson Madrigal

Julia Weber, Itzel Perez
Levi Pilgrim

**11.4 HUMAN
RESOURCE
REPORT:**

Patricia Johnson	Indep Study Sub	11/18/19	8 hours per week at Cert. rate
Cassie Riddle	Change in hours	1/1/20	Increase from 200 to 230 days
Felipe Sanchez	Change in pos.	1/1/20	Ranch Grounds Lead Reclass From Bus Driver & Custodian to Ranch Ground Lead and Bus Driver

**11.5 DONATIONS
REPORT:**

Teresa Lamb donated 8ft Christmas Tree valued at \$100.00

12. PUBLIC COMMENT:

There was no public comment.

**13. ITEMS FOR ACTION
AND
DISCUSSION:
DISCLOSURE:**

**13.1 INTERIM
REPORT ON
FINANCIAL
STATUS:**

Chief Business Official, Christine Fears shared the following:

1. Total Revenue Summary

LCFF Sources	11,989,657
Federal Revenue	1,012,062
Other State Revenue	1,375,351
Other Local Revenue	930,178
Total Resources	\$15,307,248

2. Total Expenditure Summary

3. Adopted Budget to First Interim Comparisons
Unrestricted Revenues

	Budget	1 st Interim	Difference
LCFF	11,865,510	11,989,657	124,147
Fed Rev	108	108	0
Other State	210,101	225,688	15,587
Other Local	311,830	330,780	18,950
Total Revenues	12,387,549	12,546,233	158,684

4. Comparison of Unrestricted Expenditures

Cert. Staff	4,519,338	4,522,921	3,583
Class Staff	1,455,825	1,475,909	20,084
Emp. Benefits	2,486,907	2,457,021	-29,886
Books & Sup.	388,404	436,087	47,683
Services	852,883	948,695	95,812
Cap. Outlay	1,116,000	1,205,758	89,758
Other Outgo	375,223	357,755	-17,468
Total Expen.	11,194,580	11,404,146	209,566

5. Contribution to Restricted Programs

Transp.	13%
Centennial	10%
CTE	24%
M&O	16%
Ranch	4%
Spec. Ed.	16%

6. Comparison Unrestricted Fund Balance, Reserves
Ending Fund Bal. 3,264,800 3,452,084 187,284

7. MYP 2019-20 1st Interim

This is an informational item only. No action is required.

**13.2 CERTIFICATION
OF FINANCIAL
CONDITION OF
DISTRICT
& CITA:**

A motion was made by Scott Patton and seconded by Bill Mache to approve the financial condition of the district with a positive certification. There being no further discussion, the Board voted unanimously to approve the certification.

The vote is as follows:

Ken Vaughan	Aye: _____	No: _____	Absent: <u>X</u>	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: _____

**13.3 DEVELOPER
FEES:**

A motion was made by Todd Henderson and seconded by Scott Patton to approve the Developer Fees. There was a brief discussion that money will go to the Elementary District if it is this is not approved. There being no further discussion, the Board voted unanimously to approve the Developer fees.

The vote is as follows:

Ken Vaughan	Aye: _____	No: _____	Absent: <u>X</u>	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: _____

**13.4 APPROVAL OF
I WING
CLASSROOM
BUDGET:**

A motion was made by Scott Patton and seconded by Todd Henderson to approve the I Wing Classroom Budget. The mini phases is three classrooms and one restroom and scheduled for Spring.

Cost Projections

Modular Classrooms	\$1,052,750.00
Site Work w Foundations	\$790,000.00
18% Soft Cost Estimate	\$331,865,
Total	\$2,174,615.00

Revenue Projections

CTE	\$550,000.00
Developer Fees	\$300,000.00
General Fund	\$900,000.00
Total	\$1,7510,000.00

There being no further discussion, the Board voted unanimously to approve the I Wing Budget.

The vote is as follows:

Ken Vaughan	Aye: _____	No: _____	Absent: <u>X</u>	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: _____

13.5 CTE TEACHER VARIABLE TERM WAIVER REQUEST:

A motion was made by Scott Patton and seconded by Todd Henderson to approve this annual waiver request. There being no further discussion, the Board voted unanimously to approve the request.

The vote is as follows:

Ken Vaughan	Aye: _____	No: _____	Absent: <u>X</u>	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: _____

13.6 MAINTENANCE BUDGET INFORMATION:

Superintendent, Jared Caylor shared a breakdown of the maintenance and Operations Budget for the 2019-20 school year (non personnel)

Some information shared included the following:

1. Supplies
2. Meetings
3. Tires
4. Equipment
5. Memberships
6. Repairs
7. Services
8. Training
9. Housekeeping
10. Electric
11. Water
12. Gas
13. Pest
14. Alarms
15. Uniforms
16. Telephone
17. Fuel

Total for all areas in the district is \$439,890

This is an informational item only. No action is required.

**13.7 LEAD RANCH
GROUNDS
JOB DESCRIPTION:**

This item has been tabled and will be placed on the January agenda.

**13.8 BOND OVERSIGHT
COMMITTEE
QUARTERLY
REPORT:**

The Bond Revenue Expenditures were shared at the Bond Citizens Meeting held last week on December 4, 2019.

Total Revenue as of 6/13/19 \$5,705,436.00

Total Spent as of 6/13/19 \$2,932,621.44

Beginning Balance 6/13/19 \$2,772,814.56

Some highlights:

Ewing – landscaping

Gaynor-cabling, network & phones

JPB- bid and bill out for these services

Mid Pacific- soil testing

NMR- Architect services (bid process)

Oscars Signs- stadium signs

Total Revenue on this report: 5,705,436.00

Total Expenditures on this report: 5,386,919.85

Balance: 318,516.15

This is an information item only. No action is required.

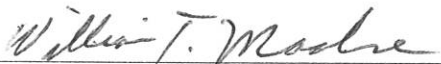
**13.9 FUTURE
AGENDA
ITEMS:**


The Lead Ranch Grounds Job Description will be added to the Regular scheduled meeting held in January.

16. ADJOURNMENT:

A motion was made by Scott Patton and seconded by Bill Mache to adjourn the meeting. The meeting adjourned at 8:40 p.m.

Approved


William Mache, President


Jim Bingham, Clerk

Checks Dated 12/01/2019 through 12/31/2019

Board Meeting Date January 16, 2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40194117	12/02/2019	U.S. BANK CORPORATE PAYMENT SYSTEM	01-4300	11/19/19 - CARDINAL COFFEE CORNER	229.28	
				AG DAY SUPPLIES/ HOME DEPOT	215.06	
				ASSETS- BRACELETS	141.00	
				ASSETS- COOKING CLUB	115.95	
				ASSORTED EQUIPMENT FOR WILLIAMS FOODS	320.90	
				ATP COOKING	57.74	
				COVER CROP FOR RFARM LWP	1,360.94	
				CUPS FOR CASH FOR COLLEGE NIGHT	9.80	
				HEADPHONE REPLACEMENT - TCDE OWNED PROPERTY	170.56	
				M & O PURCHASE CAL CARD	49.02	
				MORNING REFRESHMENTS FOR HEALTH CAREER EVENT	92.64	
				Music for Winter Concert	242.58	
				NOVEMBER FOOD - FOOD/NUTRITION CLASS	474.24	
				OCTOBER FOOD - FOOD/NUTRITION CLASS	541.93	
				SPED- ATP KITCHEN UTENSILS	18.15	
				Supplies for Thanksgiving Celebration (Montes)	182.22	
				WORKABILITY CONFERENCE RAFFLE	32.79	
			01-5200	2019/20 CBO SYMPOSIUM NOV 20-23	852.91	
				AVID PD ADMIN SAN DIEGO 11/08/19	590.64	
				CATA CONF LINCOLN 11/15/19 5 TEACHERS	459.87	
				CTE TRAINING - SACRAMENTO - 11/12/19	546.37	
				NGSS ROLLOUT - TCDE 12/2/19	1,000.00	
				PD - CASBO LEADERSHIP ACADEMY 8/23 - 5/30 SAC	93.03	
				WIBC SEATTLE WA 11/22/19	215.00	
			01-5202	NOV 11-22: STUDENT TRANS HOME TO SCHOOL	158.00	
				OCT 28- NOV 8: STUDENT TRANS HOME TO SCHOOL	151.00	
			01-5211	2019/20 CBO SYMPOSIUM NOV 20-23	69.48	
			01-5800	FEDERAL MOTOR CARRIER DOT UPDATE	149.00	

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

ESCAPE ONLINE
Page 1 of 11

Checks Dated 12/01/2019 through 12/31/2019

Board Meeting Date January 16, 2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40194117	12/02/2019	U.S. BANK CORPORATE PAYMENT SYSTEM	01-5800	STUDENT LUNCHES: CSU CHICO PREVIEW DAY	84.25	
40194118	12/02/2019	AMERIPRIDE UNIFORMS SERVICES	13-5500	LAUNDRY SERVICE		8,613.11
40194119	12/02/2019	ARMSTRONG, JASON A	01-5202	JA-FOOTBALL SUPERVISION MILEAGE-2019	64.85	95.56
40194120	12/02/2019	CALIFORNIA'S VALUED TRUST	01-5211 01-3402	JA-LOCAL MILEAGE-OCT 2019 JA-NONLOCAL MILEAGE-OCT 2019	82.60 167.04	314.49
				DEC 2019 BINGHAM M/D/V	2,010.58	
				DEC 2019 HENDERSON M/D/V	167.61	
				DEC 2019 MACHE M/D/V	1,320.58	
				DEC 2019 PATTON M/D/V	1,485.58	
				DEC 2019 VAUGHN M/D/V	186.58	
				DEC 2019 CE RET BMARTIN	2,675.48	
			01-3701	DEC 2019 CE RET CONSTANZ	1,193.40	
				DEC 2019 CE RET LROMO	2,008.48	
				DEC 2019 RET STOLLISON	1,455.41	
			01-3702	DEC 2019 RET DCASTLE	844.82	
				DEC 2019 RET DHAMILTON	1,111.22	
				DEC 2019 RET GTHURMAN	916.79	
				DEC 2019 RET LMINTO	1,452.82	
				DEC 2019 RET PPELLKOF	1,663.79	
				DEC 2019 RET TJOHNSON	1,663.79	
			13-3702	DEC 2019 RET KVASQUEZ	844.82	
			76-9513	DEC 2019 MEDICAL	133,127.00	
				NOV 2019 - CORR BMANN	1,076.00-	
			76-9551	DEC 2019 LIFE	85.50	
			76-9552	DEC 2019 DENTAL	17,305.96	
			76-9553	DEC 2019 VISION	2,239.41	
40194121	12/02/2019	CRYSTAL CREAMERY	13-4700	CACFP DAIRY	347.50	172,683.62
				NSLP DAIRY	2,395.62	
40194122	12/02/2019	EXPRESS SERVICES, INC.	01-5800	CONVERSION FEE - EVAL HIRE M STRUBEL		2,743.12
40194123	12/02/2019	HAPPY VALLEY FRESH FRUIT CO. WESTABY ENTERPRISES	13-4700	NSLP FRESH FRUIT		1,657.90
40194124	12/02/2019	JESSE HEATING & AIR	21-6200	BOND - JWING SMOKE ALARM		224.00
40194125	12/02/2019	M. PEACHER CONSTRUCTION, INC	01-4300	K12 STRONG WF - RANCH DEVELOPMENT	384.49	385.00

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

Checks Dated 12/01/2019 through 12/31/2019

Board Meeting Date January 16, 2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40194125	12/02/2019	M. PEACHER CONSTRUCTION, INC	01-5800	K12 STRONG WF - RANCH DEVELOPMENT	43,297.50	43,681.99
40194126	12/02/2019	MID PACIFIC ENGINEERING, INC	21-6240	BOND - FINAL TESTING LB JWING		525.00
40194127	12/02/2019	PRO PACIFIC FRESH	13-4700	CACFP FRUIT/VEGETABLES	260.58	
40194128	12/02/2019	SAV-MOR FOODS	13-4700	NSLP FRUIT/VEGETABLES	2,060.41	2,320.99
40194129	12/02/2019	SYSCO SACRAMENTO, INC.	13-4300	NSLP FOOD		22.17
40194130	12/02/2019	THE DANIELSEN COMPANY	13-4300	NSLP SUPPLIES	225.99	
			13-4700	NSLP FOOD	502.94	728.93
			13-4700	NSLP SUPPLIES	16.40	
			01-4300	DECEMBER FOOD - FOOD/NUTRITION CLASS		
			13-4300	NSLP SUPPLIES	191.04	
			13-4700	NSLP FOOD	1,813.50	2,020.94
40194131	12/02/2019	TRIDENT BEVERAGE, INC	13-4700	NSLP FOOD - SLUSHY MIX		1,219.25
40194257	12/04/2019	ASSOC. OF CALIF. SCHOOL ADMIN ATTN: MEMBERSHIP PROCESSING	01-5200	CACP-JUSTINE FELTON		3,750.00
40194258	12/04/2019	CAYLOR, JARED K	01-5202	OCT2019-SUPT-LOCALMILE	103.59	
40194259	12/04/2019	CITY OF CORNING POLICE DEPT.	01-5211	OCT2019-SUPT-NONLOCALMILEAGE	133.40	236.99
40194260	12/04/2019	ENVOY PLAN SERVICES C/O TSA CONSULTING GROUP, INC.	01-5800	OCT 2019 SCHOOL RESOURCE OFFICER	7,141.90	
			76-9519	SEPT 2019 - SRO OT CORRECTION	9.61-	7,132.29
				RET PLAN ADMIN FEES - OCT 2019	50.40	
40194261	12/04/2019	FULL CIRCLE SPEECH THERAPY	01-5800	RET PLAN ADMIN FEES - SEPT 2019	50.40	100.80
40194262	12/04/2019	GOLD STAR FOODS, INC	13-5800	NOV 2019 - SPEECH SERVICES		4,320.00
40194263	12/04/2019	TEHAMA CO DEPT OF EDUCATION	01-5800	FEE (COMMODITY STORAGE)		1,165.80
40194264	12/04/2019	THE DANIELSEN COMPANY	13-4700	DOCUMENT TRACKING SERVICE (DTS)		526.50
40194265	12/04/2019	U.S. BANK CORPORATE PAYMENT SYSTEM	01-5620	NSLP FOOD		351.35
				CTE COPY CENTER RICOH COPIER PAYMENT		3,187.75
40194266	12/04/2019	UNIVERSITY OF CALI. REGENTS	01-5800	DEC 2019 - PROF DEV PER CONTRACT		10,500.00
40194267	12/04/2019	WESTERN TREE NURSERY	21-6170	BOND - J WING LANDSCAPING		1,950.36
40194268	12/04/2019	A-Z BUS SALES	01-4300	TRANS PARTS/SUPPLIES	548.20	
				Unpaid Sales Tax	1.28-	546.92
40194269	12/04/2019	AMAZON CAPITAL SERVICES, INC	01-4300	BULK NETWORK CABLING	268.12	
				M & O PURCHASE	36.59	
				REPLACEMENT CHROMEBOOK SCREEN G-5	27.97	332.68
40194270	12/04/2019	AMERIPRIDE UNIFORMS SERVICES	01-5500	LAUNDRY SERVICE CUSTODIAL/M&O	140.91	
			01-5508	UNIFORMS M&O	323.54	464.45

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.

Checks Dated 12/01/2019 through 12/31/2019

Board Meeting Date January 16, 2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40194271	12/04/2019	AVID CENTER	01-5200	AVID PROGRAM TRNG NAPA 10/18/19		585.00
40194272	12/04/2019	BATTERY SYSTEMS INC	01-4300	M & O PURCHASE	937.08	
				TRANS BATTERIES	11.88	948.96
40194273	12/04/2019	CDW GOVERNMENT	01-4300	DISTRICT PRINTER INK	1,059.65	
			01-4400	REPLACEMENT BATTERIES FOR BACKUP POWER SUPPLY	560.30	1,619.95
40194274	12/04/2019	CORNING ACE HARDWARE	01-4300	M&O SUPPLIES 19/20		91.83
40194275	12/04/2019	CORNING LUMBER COMPANY	01-4300	M&O SUPPLIES 19/20		27.00
40194276	12/04/2019	EWING IRRIGATION	14-4300	ATHLETICS FERTILIZER - DEF MAINT	1,061.73	
				Unpaid Sales Tax	2.47-	1,059.26
40194277	12/04/2019	EXPRESS SERVICES, INC.	01-5800	WEEK ENDING 11/24/19		294.90
40194278	12/04/2019	FELCIANO, HEATHER M	01-5202	NOVEMBER 2019 MILEAGE		81.90
40194279	12/04/2019	FELTON, JUSTINE M	01-5202	NOVEMBER 2019 MILEAGE		143.84
40194280	12/04/2019	GOGUARDIAN/LIMINEX INC	01-5833	GOGUARDIAN FOR CORNING HIGH		788.20
40194281	12/04/2019	HELMERICKS CONSTRUCTION CHARLES D. HELMERICKS	14-4400	FUND 14 - REPLACE DOORS: CENT		445.05
40194282	12/04/2019	HUNT & SONS, INC	01-4311	GASOLINE	695.08	
			01-4312	DIESEL	1,285.69	1,980.77
40194283	12/04/2019	INTERQUEST DETECTION CANINES OF NORTH VALLEY COUNTIES	01-5800	INTERQUEST K9 DETECTION		355.00
40194284	12/04/2019	ITSAVVY LLC	01-4400	MS SURFACE PRO FOR STARS TUTORING		1,244.74
40194285	12/04/2019	LES SCHWAB	01-4313	M&O TIRE SERVICE 19/20		126.61
40194286	12/04/2019	MARQUEZ, JESSICA	01-5200	MANAGEMENT OF EMPLOYEE 11/22/19 REDDING MEAL	18.00	
			01-5202	MANAGEMENT OF EMPLOYEE 11/22/19 REDDING MILEAGE	55.22	73.22
40194287	12/04/2019	MCCOY'S HARDWARE & FARM SUPPLY	01-4300	M&O SUPPLIES 19/20		181.12
40194288	12/04/2019	NASCO	01-4300	LAB ACTIVITY FOR AG POWER		79.25
40194289	12/04/2019	NEW MANAGEMENT, INC.	01-4300	M & O PURCHASE	126.85	
				Unpaid Sales Tax	.29-	126.56
40194290	12/04/2019	NORCAL TRUCKS, INC NORCAL KENWORTH ANDERSON	01-4300	TRANS PARTS/SUPPLIES		178.76
40194291	12/04/2019	NORTHERN PROPERTY SERVICES INC	14-6170	M & O PURCHASE	495.00	
			21-6170	M & O PURCHASE	165.00	660.00
40194292	12/04/2019	OLIVE CITY AUTO PARTS DERODA.INC	01-4300	CONSUMABLES FOR SMALL ENGINES AND AG POWER	86.47	
				M&O SUPPLIES 19/20	25.21	

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

ReqPay12c

Board Report

Checks Dated 12/01/2019 through 12/31/2019

Board Meeting Date January 16, 2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40194292	12/04/2019	OLIVE CITY AUTO PARTS DERODA, INC	01-4300	TRANS PARTS/SUPPLIES	62.11	
40194293	12/04/2019	P G & E	01-4315	TRANS DETAILING SUPPLIES	19.23	193.02
40194294	12/04/2019	PITNEY BOWES PURCHASE POWER POSTAGE	01-5503	CUHS 6218 ELECTRIC/GAS	11,366.97	
40194295	12/04/2019	POWER DISTRIBUTORS LLC	01-5504	CUHS 6218 ELECTRIC/GAS	1,122.25	12,489.22
			01-5904	POSTAGE FEES		1,000.00
			01-4300	ENGINE PARTS AND LAB SUPPLIES FOR SMALL ENGINES	34.81	
40194296	12/04/2019	PTM DOCUMENT SYSTEMS	01-4300	TOOLS FOR COSTA AG SMALL ENGINES	428.53	463.34
40194297	12/04/2019	REDDING PAINT MART INC	14-6200	PROGRESS GRADE REPORT FORMS		1,133.67
40194298	12/04/2019	SAFETY-KLEEN SYSTEMS, INC	14-6500	FUND 14 - PAINT/PAINT SUPPLIES	1,756.12	
40194299	12/04/2019	SCHOOL SPECIALTY INC	01-5800	DEF MAINT 1ST PHASE PAINT (LUB) Recycle oil	519.51	2,275.63
			01-4300	LEADERSHIP SUPPLIES	220.82	180.00
40194300	12/04/2019	WALBERG, INC.	14-5600	FUND 14 - REPAIR WATER PIPES	.51-	220.31
40194560	12/09/2019	AMAZON CAPITAL SERVICES, INC	01-4300	WOODSHOP TOOLS & HARDWARE/AMAZON		1,339.00
40194561	12/09/2019	AMERIPRIDE UNIFORMS SERVICES	01-5500	LAUNDRY SERVICE CUSTODIAL/M&O	140.91	106.22
40194562	12/09/2019	AT&T	01-5508	TRANS LAUNDRY SERVICE	82.04	
40194563	12/09/2019	COASTAL BUSINESS SYSTEMS, INC.	01-5901	UNIFORMS M&O	211.12	434.07
			01-5620	TELEPHONE CALNET 3 SERVICE		610.72
				CBO - COPIER	43.10	
40194564	12/09/2019	COMER COMM INC	13-5620	THREE COPIER PAYMENTS	3,329.22	3,415.42
40194565	12/09/2019	CORNING LUMBER COMPANY	01-5800	CAFE - COPIER	43.10	346.50
40194566	12/09/2019	ENOKI EVENTS, LLC BOOST COLLABORATIVE	01-4300	RELOCATE NORTH GYM WIRELESS BRIDGE POINTS		
			01-5200	M&O SUPPLIES 19/20		77.73
				PD BOOST CONF PALM SPRINGS 04/28/20		510.00
40194567	12/09/2019	GAYNOR TELESYSTEMS, INC	01-5800	GAYNOR SUPPORT FOR TPX CUTOVER		75.00
40194568	12/09/2019	GREEN WASTE OF TEHAMA	01-5506	DISPOSAL R-FARM 4018-2763626		165.06
40194569	12/09/2019	GRIDLEY HIGH SCHOOL WELDING CONTEST	01-5800	GRIDLEY H.S WELDING CONTEST		100.00
40194570	12/09/2019	HUNT & SONS, INC	01-4311	GASOLINE	932.68	
			01-4312	DIESEL	2,838.79	3,771.47
40194571	12/09/2019	IEC POWER, LLC	01-5699	SOLAR		1,217.24
40194572	12/09/2019	JIMENEZ, ADRIANA R	01-5200	WIBC SEATTLE WA 11/22/19		30.00
40194573	12/09/2019	MILLER GLASS ORLAND	01-5800	GLASS REPAIR		110.00
40194574	12/09/2019	MT. SHASTA SPRING WATER CO, INC	01-5800	TRANS - WATER SERVICE		52.78

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 12/01/2019 through 12/31/2019

Board Meeting Date January 16, 2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40194575	12/09/2019	NORCAL TRUCKS, INC NORCAL KENWORTH ANDERSON	01-4300	TRANS PARTS/SUPPLIES		156.97
40194576	12/09/2019	OFFICE DEPOT	01-4300	CLASSROOM SUPPLIES FOR SOCIAL SCIENCE		267.29
40194577	12/09/2019	OLIVE CITY AUTO PARTS DERODA, INC	01-4300	TRANS PARTS/SUPPLIES		42.54
40194578	12/09/2019	P G & E	01-5503	R FARM 3914 ELECTRIC/GAS	122.75	
40194579	12/09/2019	PITNEY BOWES GLOBAL FIN. SVCS LEASE	19-5503	R RANCH 4916 & 7250 ELECTRIC/GAS	496.99	619.74
40194580	12/09/2019	SCANTRON	01-5620	POSTAGE LEASE		618.66
			01-4300	SCANTRONS	1,280.25	
40194581	12/09/2019	SCHOOL HEALTH CORPORATION	01-4300	HEALTH OFFICE SUPPLIES	1.26-	1,278.99
40194582	12/09/2019	U.S. BANK EQUIPMENT FINANCE	01-5620	CTE COPY CENTER RICOH COPIER PAYMENT		375.06
40194583	12/09/2019	VIDEO COMMUNICATIONS	01-4300	TRAINING DVDS		887.05
40194584	12/09/2019	WASTE MANAGEMENT	01-5506	CENT DISPOSAL 4-02058-55008	535.13	1,625.81
				CUHS DISPOSAL 4-02058-65006	135.61	
40195281	12/18/2019	U.S. BANK CORPORATE PAYMENT SYSTEM	01-3902	VAUGHN HW 12/17/19 JAN-MAR	910.59	670.74
			01-4300	VAUGHN SPOUSE HW 12/17/19 JAN-MAR	910.59	
				ASSETS- K CULTURE	36.60	
				DECEMBER FOOD - FOOD/NUTRITION CLASS	480.94	
				EBAY ORDER (M & O CAL CARD)	101.90	
				HOLIDAY CARDS FROM DISTRICT	144.48	
				NOTEBOOKS FOR AVID STRATEGIES	296.31	
				NOVEMBER FOOD - FOOD/NUTRITION CLASS	33.60	
				OUTDOOR CAT6 CABLE FOR NEW TECH OFFICE	112.60	
				SPED - J7 COOKING UNIT	175.97	
				SUPPLIES - STAFF HOLIDAY BREAKFAST	257.39	
			01-4311	2019/20 WRESTLING FUEL - SEE ATTACHED MAPS	283.39	
			01-5200	PD - CASBO LEADERSHIP ACADEMY 8/23 - 5/30 SAC	66.66	
				PD ECONOMIC FORCAST 1/9/19 REDDING	145.00	
				PD SPED CARS CONF IRVINE 02/20/20	153.18	
				WIBC SEATTLE WA 11/22/19	522.72	

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.

Checks Dated 12/01/2019 through 12/31/2019

Board Meeting Date January 16, 2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40195281	12/18/2019	U.S. BANK CORPORATE PAYMENT SYSTEM	01-5202	DEC 2-20: STUDENT TRANS HOME TO SCHOOL	160.00	
				JAN 6-10: STUDENT TRANS HOME TO SCHOOL	64.00	
			01-5211	2019/20 CBO SYMPOSIUM NOV 20-23	40.00	
			01-5800	COACH CPR/FIRST AID CERTIFICATION	105.00	
			01-5833	EQUATION EDITING PROGRAM	79.90	
				Unpaid Sales Tax	22-	
40195388	12/18/2019	AMERIPRIDE UNIFORMS SERVICES	13-5500	LAUNDRY SERVICE		5,080.60
40195389	12/18/2019	ANDERSEN & SONS RANCH, INC	01-5800	RANCH - ORCHARD DEVELOPMENT		271.70
40195390	12/18/2019	ASSOC. OF CALIF. SCHOOL ADMIN ATTN: MEMBERSHIP PROCESSING	01-5200	J FELTON INCDUCTION CACP YEAR 2 - 2ND INSTALLMENT		42,865.00
40195391	12/18/2019	CITY OF CORNING POLICE DEPT.	01-5800	NOV 2019 SCHOOL RESOURCE OFFICIER		1,000.00
40195392	12/18/2019	CRYSTAL CREAMERY	13-4700	CACFP DAIRY	172.50	5,557.05
40195393	12/18/2019	DANNIS WOLIVER KELLEY	01-5801	NSLP DAIRY	2,609.20	
				LEGAL - BOARD	305.00	2,781.70
				LEGAL - CONSTRUCTION	199.50	
				LEGAL - PERSONNEL	4,212.00	
				LEGAL - STUDENT	2,178.50	
40195394	12/18/2019	DAVIS JOINT UNIFIED SCHOOL DISTRICT	01-5200	19/20 CAL AG TEACHERS INDUCTION PROGRAM - EMILY DALE		6,895.00
40195395	12/18/2019	DIXON, CINDY L	76-9212	CORR STARS AF - DEC10 PAY		2,250.00
40195396	12/18/2019	FEARS, CHRISTINE D	01-5202	OCT-DEC MILEAGE		262.99
40195397	12/18/2019	GOLD STAR FOODS, INC	13-4700	NSLP FOOD		231.36
40195398	12/18/2019	HAPPY VALLEY FRESH FRUIT CO. WESTABY ENTERPRISES	13-4700	NSLP FRESH FRUIT		3,754.05
40195399	12/18/2019	LETICIA CAZARES	13-5800	REFUND STUDENT ACCOUNT		188.00
40195400	12/18/2019	MARCO'S PIZZA	13-4700	NSLP PIZZA		16.35
40195401	12/18/2019	NICHOLS-MELBURG & ROSSETTO AIA & ASSOCIATES, INC	21-6210	BOND - 17-2828 I WING MODULARS		4,875.00
40195402	12/18/2019	PRO PACIFIC FRESH	13-4700	CACFP FRUIT/VEGETABLES	348.90	10,425.00
				NSLP FRUIT/VEGETABLES	2,822.30	
40195403	12/18/2019	SAV-MOR FOODS	13-4700	NSLP FOOD		3,171.20
40195404	12/18/2019	SUNRISE PACKAGING PRODUCTS, IN C	13-4300	FOOD PACKAGING SUPPLIES		67.29
40195405	12/18/2019	SYSCO SACRAMENTO, INC.	13-4300	NSLP SUPPLIES	170.89	3,973.75
			13-4700	NSLP FOOD	572.34	743.23

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.

Checks Dated 12/01/2019 through 12/31/2019

Board Meeting Date January 16, 2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40195406	12/18/2019	TEHAMA CO DEPT OF EDUCATION	01-5200	ATE - NEW TEACHER INDUCTION/ENROLLMENT		16,800.00
40195407	12/18/2019	THE DANIELSEN COMPANY	13-4300	NSLP SUPPLIES	886.69	
			13-4700	NSLP FOOD	2,113.91	3,000.60
40195408	12/18/2019	VICTOR TREATMENT CENTERS, INC	01-5800	NPS STUDENT PLACEMENT - JP AND CG		11,564.00
40195488	12/18/2019	A-Z BUS SALES	01-4300	TRANS PARTS/SUPPLIES	90.69	
				Unpaid Sales Tax	.21-	90.48
40195489	12/18/2019	ALBEE, MICHAEL A	01-5202	ECONOMIC CONF 01/09/20 MILEAGE		57.88
40195490	12/18/2019	AMAZON CAPITAL SERVICES, INC	01-4300	CLASSROOM SUPPLIES	94.72	
				POWER SUPPLY FOR C-1 LAB COMPUTER	40.60	
				WOODSHOP TOOLS & HARDWARE/AMAZON	271.06	
				CHAIRS	2,089.70	2,496.08
40195491	12/18/2019	AMERIPRIDE UNIFORMS SERVICES	14-4300	LAUNDRY SERVICE CUSTODIAL/M&O	281.82	
			01-5500	TRANS LAUNDRY SERVICE	123.06	
40195492	12/18/2019	AXNER EXCAVATING, INC	01-5508	UNIFORMS M&O	379.18	784.06
			14-6170	DEF. MAINT M & O	3,185.39	
40195493	12/18/2019	BAKER DISTRIBUTING COMPANY	01-4300	Unpaid Sales Tax	7.41-	3,177.98
				HVAC/ELECTRICAL ITEMS 19/20	201.30	
40195494	12/18/2019	BIG TIME PEST CONTROL BULLERT ENTERPRISES	01-5505	Unpaid Sales Tax	.47-	200.83
				CENT PEST CONTROL	50.00	
				CUHS PEST CONTROL	200.00	
				RFARM PEST CONTROL	50.00	
				TRANS PEST CONTROL	50.00	350.00
40195495	12/18/2019	BOGARIN, RUBEN	01-5800	REIMB FEES CHP/FINGERPRINT 111319		110.00
40195496	12/18/2019	BRENDON A. STEVENS	01-5600	INSTRUMENT REPAIR		160.00
40195497	12/18/2019	CDW GOVERNMENT	01-4300	DISTRICT PRINTER INK	310.47	
			01-4400	CHROMEBOOK CART PROMISE NEIGHBORHOOD	6,795.43	
				VMWARE SUPPORT RENEWAL	4,479.00	
			01-5833	VMWARE WORKSTATION LICENSE	140.00	11,724.90
40195498	12/18/2019	CITY OF CORNING	01-5502	CENT WATER/SEWER COR37 & COR176	366.65	
				CUHSD WATER/SEWER COR155 & COR 194	3,438.42	
				TRANS WATER/SEWER COR154 & COR157	58.24	3,863.31
40195499	12/18/2019	COMMISSION ON TEACHER CRED.	01-5800	CTC FEE FOR SAVAGE CTE CREDENTIAL		100.00

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

Checks Dated 12/01/2019 through 12/31/2019

Board Meeting Date January 16, 2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40195500	12/18/2019	CONSOLIDATED ELECTRICAL DIST.	01-4300	LIGHTING/ELECTRICAL PARTS 19/20	123.99	
40195501	12/18/2019	CORNING ACE HARDWARE	01-4300	M&O SUPPLIES 19/20		123.70
40195502	12/18/2019	CORNING CARPET	14-6200	DEF MAINT M & O	.29-	144.69
40195503	12/18/2019	CORNING LUMBER COMPANY	01-4300	BEARDSLEY SUPPLIES FOR CHICKEN COOP	475.58	2,948.12
40195504	12/18/2019	CSM CONSULTING, INC	01-5800	M&O SUPPLIES 19/20	557.70	1,625.55
40195505	12/18/2019	CUMMINS PACIFIC, INC	01-4300	SUPPLIES	592.27	1,250.00
40195506	12/18/2019	EXPRESS SERVICES, INC.	01-5800	ERATE CONSULTING SERVICES		957.32
40195507	12/18/2019	FELCIANO, HEATHER M	01-5200	MATERIALS/SUPPLIES		471.84
40195508	12/18/2019	FIRST ADVANTAGE OCCUPATIONAL IRS # 1365611	01-5202	WEEK ENDING 12/01/19	18.00	
40195509	12/18/2019	FRANCHISE TAX BOARD	01-5831	MULTI SELPA MTG 01/22/20 MEAL	24.71	42.71
40195510	12/18/2019	GAYNOR TELESYSTEMS, INC	01-5800	MULTI SELPA MTG 01/22/20 MILEAGE		31.00
40195511	12/18/2019	GREAT AMERICA FINANCIAL SERVICES CORPORATION	01-7438	DRUG TESTING		432.88
40195512	12/18/2019	GUY RENTS INC.	01-4300	WITHOLDING CORNING SAFE & LOCK 12/16/19		
40195513	12/18/2019	HELMERICKS CONSTRUCTION CHARLES D. HELMERICKS	01-5800	G WING PAGING AMP REPAIR		188.00
40195514	12/18/2019	HUE & CRY INC.	14-4400	PHONE SYSTEM LEASE	203.05	
40195515	12/18/2019	HUNT & SONS, INC	01-5507	PHONE SYSTEM LEASE	1,161.19	1,364.24
40195516	12/18/2019	INTERQUEST DETECTION CANINES OF NORTH VALLEY COUNTIES	01-4311	M & O GROUNDS PURCHASE	451.69	
40195517	12/18/2019	JACKSON, JOSHUA R	01-4312	FUND 14 - SOCCER ENTRY	1,411.10	
40195518	12/18/2019	MCCOY'S HARDWARE & FARM SUPPLY	01-5800	Unpaid Sales Tax	5.38-	1,857.41
40195519	12/18/2019	MEB WELDING SUPPLY	01-4300	PLUMBING 19/20 II	75.00	
40195520	12/18/2019	MCCOY'S HARDWARE & FARM SUPPLY	01-5800	FUND 14 - REPLACE DOORS: CENT	117.45	192.45
40195521	12/18/2019	MCCOY'S HARDWARE & FARM SUPPLY	01-5800	ALARM/FIRE SERVICE		1,176.24
40195522	12/18/2019	MCCOY'S HARDWARE & FARM SUPPLY	01-5800	GASOLINE	1,610.42	
40195523	12/18/2019	MCCOY'S HARDWARE & FARM SUPPLY	01-5800	DIESEL	3,129.09	4,739.51
40195524	12/18/2019	MCCOY'S HARDWARE & FARM SUPPLY	01-5800	INTERQUEST K9 DETECTION		355.00
40195525	12/18/2019	MCCOY'S HARDWARE & FARM SUPPLY	01-5800	MULTI SELPA MTG 01/22/20 MEAL		18.00
40195526	12/18/2019	MCCOY'S HARDWARE & FARM SUPPLY	01-5800	M&O SUPPLIES 19/20	115.70	
40195527	12/18/2019	MCCOY'S HARDWARE & FARM SUPPLY	01-5800	R FARMHOUSE	35.21	150.91
40195528	12/18/2019	MCCOY'S HARDWARE & FARM SUPPLY	01-5800	SUPPLIES - INSTRUCTIONAL MATERIALS		
40195529	12/18/2019	MCCOY'S HARDWARE & FARM SUPPLY	01-5800	COMSUMABLES FOR SHOP	1,751.23	
40195530	12/18/2019	MCCOY'S HARDWARE & FARM SUPPLY	01-5800	CREDIT	403.13-	
40195531	12/18/2019	MCCOY'S HARDWARE & FARM SUPPLY	01-5800	WEEKLY CYLINDER EXCHANGE	630.67	
40195532	12/18/2019	MCCOY'S HARDWARE & FARM SUPPLY	01-5800	Unpaid Sales Tax	4.61-	1,974.16

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.

Checks Dated 12/01/2019 through 12/31/2019

Board Meeting Date January 16, 2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40195520	12/18/2019	MT. SHASTA SPRING WATER CO.INC	01-5800	I-2 OFFICE WATER 1191151-2 19/20	33.75	
40195521	12/18/2019	NOR-CAL TOILET RENTALS	11-5800	Mt. Shasta Water	19.55	53.30
40195522	12/18/2019	NORCAL TRUCKS, INC NORCAL KENWORTH ANDERSON	01-5600	SOCCER/ RENTAL SERVICES		286.83
			01-4300	TRANS PARTS/SUPPLIES		39.05
40195523	12/18/2019	O'REILLY AUTO PARTS	01-4300	MATERIALS/SUPPLIES		102.34
40195524	12/18/2019	OFFICE DEPOT	01-4300	CLASSROOM SUPPLIES	109.47	
				CLASSROOM SUPPLIES FOR SOCIAL SCIENCE	80.76	
				CREDIT	10.75-	
				LIBRARY SUPPLIES	37.73	
				PAPER	1,292.57	1,509.78
40195525	12/18/2019	OLIVE CITY AUTO PARTS DERODA.INC	01-4300	M&O SUPPLIES 19/20	60.17	
				TRANS PARTS/SUPPLIES	125.22	
40195526	12/18/2019	ORLAND ACE HARDWARE	01-4300	M&O SUPPLIES 19/20		185.39
40195527	12/18/2019	P G & E	01-5503	CUHS 6218 ELECTRIC/GAS	181.86	244.75
			01-5504	CUHS 6218 ELECTRIC/GAS	164.61	
40195528	12/18/2019	PESTICIDE APPLICATORS PROFESSIONAL ASSOCIATION INC	01-5300	PESTICIDE TRAINING		346.47
						45.00
40195529	12/18/2019	POWER DISTRIBUTORS LLC	01-4300	ENGINE PARTS AND LAB SUPPLIES FOR SMALL ENGINES		319.88
40195530	12/18/2019	RAY MORGAN COMPANY	01-5620	COPY CENTER: MAINT AGREEMENT CANON & RICOH		789.15
40195531	12/18/2019	ROBERTSON ERICKSON	01-6170	M & O PROJECT- PARKING LOT		287.50
40195532	12/18/2019	ROTARY CLUB OF CORNING CALIFORNIA	01-5300	ROTARY MEMBERSHIP - CAYLOR		95.00
40195533	12/18/2019	SCHOOL SPECIALTY INC	01-4300	LEADERSHIP SUPPLIES		176.24
40195534	12/18/2019	THE MUSIC CONNECTION	01-4300	Supplies for band	1,021.13	
				Unpaid Sales Tax	2.37-	1,018.76
40195535	12/18/2019	TORMACH, INC.	01-4300	MANUFACTURING SUPPLIES	139.00	
			01-6400	TORMACH EQUIPMENT FOR POPE	16,850.00	
				Unpaid Sales Tax	1,221.95-	15,767.05
40195536	12/18/2019	TORRES, CLEMENTINA	01-5202	OCT/NOV 2019 MILEAGE		121.61
40195537	12/18/2019	U.S. TELEPACIFIC DBA TPC COMMUNICATIONS	01-5901	TELEPHONE SERVICE 149142		2,028.93
40195538	12/18/2019	UC REGENTS AG & ENVIRON. SCIENCE FLD DAY	01-5800	REGISTRATION UC DAVIS FFA FIELD DAY		592.00
40195539	12/18/2019	VALLEY IND. COMMUNICATIONS	01-5900	COMMUNICATIONS - ROUND MTN & SOUTHFORK		225.00
40195540	12/18/2019	VALLEY TRUCK & TRACTOR	01-4300	GROUND EQUIP PARTS 19/20	47.09	
				Unpaid Sales Tax	.11-	46.98

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.

Checks Dated 12/01/2019 through 12/31/2019

Board Meeting Date January 16, 2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40195541	12/18/2019	VERIZON WIRELESS	01-5902	DISTRICT CELL PHONE SERVICE		4.39
40195542	12/18/2019	W.W. GRAINGER, INC.	01-4300	CUSTODIAL SUPPLIES 19/20	24.49	
				M&O SUPPLIES 19/20	225.07	249.56
40195543	12/18/2019	WASTE MANAGEMENT	01-5506	CUHS DISPOSAL 13-88262-43003		907.20
40195544	12/18/2019	WAXIE SANITARY SUPPLY	01-4300	CUSTODIAL SUPPLIES		206.88
40195545	12/18/2019	WEST COAST PAPER	01-4300	COPY CENTER	322.08	
				Unpaid Sales Tax	.75-	321.33
40195546	12/18/2019	WEST VALLEY FFA	01-5800	WEST VALLEY FFA OPENING/CLOSING CONTEST		248.00
40195547	12/18/2019	WHITE, MEGAN E	01-5200	MULTI SELPA MTG 01/22/20 MEAL		18.00
40195548	12/18/2019	WOODCRAFT SUPPLY, LLC	01-4300	SANDING SUPPLIES		911.71
40195549	12/18/2019	WURTH USA, INC	01-4300	TRANS PARTS/SUPPLIES		175.70
40195550	12/18/2019	CORNING SAFE & LOCK	01-5800	M&O KEY SERVICE 19/20	1,731.51	
				WITHOLDING FTB	432.88-	1,298.63
Total Number of Checks					169	517,308.66

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	GENERAL	136	302,582.25
11	ADULT EDUCATION	1	19.55
13	CAFETERIA SPEC REV	23	34,606.50
14	DEFERRED MAINTENANCE	10	15,368.17
19	FOUNDATION SPECIAL	1	496.99
21	BUILDING FUND	5	13,450.36
76	WARRANT/PASS-THRU	3	152,045.66
Total Number of Checks		169	518,569.48
Less Unpaid Sales Tax Liability			1,260.82
Net (Check Amount)			517,308.66

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.

ReqPay04b

Check Register with Accounts

Register 000880 - 12/18/2019

Bank Account COUNTY - COUNTY

Payment Id Comment

Check #	40195281	01	Check Amt	5,080.60	Status	Printed	U.S. BANK CORPORATE PAYMENT SYSTEM (000681/1)	
1729 1127 DOLLAR							01-0650-0-6141-1000-4300-410-000-310	33.60
1729 1204 SAVMOR							01-0650-0-6141-1000-4300-410-000-310	56.22
1729 1213 SAVMOR							01-0650-0-6141-1000-4300-410-000-310	43.36
2029 1124 PARKING							01-0000-0-0000-7200-5211-410-000-000	40.00
2029 1213 AMAZON							01-0000-0-0000-7200-4300-410-000-000	160.78
2029 1213 DOLLARTREE							01-0000-0-0000-7200-4300-410-000-000	27.31
2029 1213 STARBUCKS							01-0000-0-0000-7200-4300-410-000-000	38.85
2029 1213 WALMART							01-0000-0-0000-7200-4300-410-000-000	144.48
3114 1211 HOTEL.COM							01-0723-0-0000-3600-5200-410-000-000	66.66
3114 1213 FUEL							01-1100-0-1110-4200-4311-410-000-000	72.51
3114 1214 FUEL							01-1100-0-1110-4200-4311-410-000-000	63.36
3114 1216 EBAY							01-8150-0-0000-8100-4300-410-000-000	93.69
							01-8150-0-0000-8100-4300-410-000-000	.22
3114 1216 EBAY2							01-8150-0-0000-8100-4300-410-000-000	7.99
3114 1217 GATEWAY1							01-1100-0-1110-4200-4311-410-000-000	73.01
3114 1217 GATEWAY2							01-1100-0-1110-4200-4311-410-000-000	74.51
3130 1206 TRUE							01-0000-0-0000-7200-4300-410-000-603	112.60
3148 1125 AIRPORT							01-4126-0-1222-1000-5200-410-000-000	48.00
3148 1125 DOUBLETREE							01-4126-0-1222-1000-5200-410-000-000	474.72
3148 1125 FNDADMIN							01-4126-0-6100-1000-5200-410-000-000	145.00
5779 1127 HOTEL							01-4126-0-5770-1110-5200-410-000-000	153.18
5779 1206 CORNING1							01-3010-0-1111-3600-5202-410-000-000	80.00
5779 1206 CORNING2							01-3010-0-1111-3600-5202-410-000-000	80.00
5779 1206 CORNING3							01-3010-0-1111-3600-5202-410-000-000	64.00
5779 1210 SAFEWAY							01-0000-0-0000-7200-4300-410-000-000	30.45
6342 1121 SAFEWAY							01-3310-0-5751-1110-4300-410-000-402	88.12
6342 1122 ARC							01-1100-0-1110-4200-5800-410-000-000	35.00
6342 1122 ARC2							01-1100-0-1110-4200-5800-410-000-000	35.00
6342 1123 RED CROSS							01-1100-0-1110-4200-5800-410-000-000	35.00
6342 1203 SAFEWAY							01-0650-0-6141-1000-4300-410-000-310	190.67
6342 1204 MATHTYPE							01-6300-0-1190-1000-5833-410-000-000	79.90
6342 1205 SAVMOR							01-4124-0-1135-1000-4300-410-000-200	36.60
6342 1210 SAFEWAY							01-0650-0-6141-1000-4300-410-000-310	190.69
6342 1216 DOLLA2							01-1100-0-1140-1000-4300-410-000-000	284.46
6342 1216 DOLLAR							01-1100-0-1140-1000-4300-410-000-000	11.85
6342 1216 SAFEWAY							01-3310-0-5751-1110-4300-410-000-402	87.85
VAUGHNHW121719							01-0000-0-0000-7100-3902-410-000-000	910.59
VAUGHNMHW121719							01-0000-0-0000-7100-3902-410-000-000	910.59

Selection

Sorted by Check Number, Inv #, Include Address=No, (Org = 905, Source = N, Pay To = N, Payment Method = N, Check Number(s) = 40195281,

Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

905 - Corning Union High School

Generated for Deanna GLOVER (DEGLOVER), Dec 19 2019

11:09AM

ESCAPE

ONLINE

Page 1 of 2

Register 000880 - 12/18/2019

Bank Account COUNTY - COUNTY

Payment Id Comment

Number of Items 1

5,080.60 Totals for Register 000880

2020 FUND-OBJ Expense Summary / Register 000880

01-3902	1,821.18
01-4300	1,639.79
01-4311	283.39
01-5200	887.56
01-5202	224.00
01-5211	40.00
01-5800	105.00
01-5833	79.90
01-9110*	5,080.60-
01-9540*	.22-

Totals for Register 000880 5,080.82 5,080.82-

* denotes System Generated entry

Net change to Cash 9110 5,080.60-Credit

Selection

Sorted by Check Number, Inv #, Include Address=No, (Org = 905, Source = N, Pay To = N, Payment Method = N, Check Number(s) = 40195281, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

ESCAPE ONLINE

Page 2 of 2

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

Incoming

Updated 12/11/19

2019-2020 School Year

Last	First	Grade	From	Code	Reason / Date
Ayers	Macy	9th-12th	Los Milinos	1	Established 5/29/18
Baeta	Martin	10th	Red Bluff	1	Established 12/11/19
Castillo	Javier	9th	Red Bluff	1	Established 5/21/19
Cloud	Isaiah	9th	Los Milinos	1	Established 9/6/19
Delgado	Efrian	12th	Red Bluff	1	Established 12/2/19
Estrada	Bryant	11th	Orland High	1	Established 9/18/19
Estrada	Kevin	9th	Orland High	1	Established 9/18/19
Fuller	Jason	9th-12th	Red Bluff	1	Established 8/1/19
Furbee	Kyle	9th	Red Bluff	1	Established 4/9/19- Attending RB now per GH @ RB
Galentine	Addie Mae	12th	Red Bluff	1	Established 12/11/19
Garcia	Daniel	12th	Orland High	1	Established 11/21/19
Gonzalez	Andrea	11th	Orland High	1	Established 12/11/19
Hernandez	Mia	9th-12th	Red Bluff	1	Established 10/4/18
Holland	Amber	10th	Red Bluff	1	Established 10/22/19
Hopping	Carson	10th	Los Molinos	1	Established 12/3/19
Hopping	Savannah	9th	Los Molinos	1	Established 12/3/19
Lee	David	11th-12th	Red Bluff	1	Established 10/18/18
Mackintosh	David	12th	Red Bluff	1	Established 12/2/19
Mackintosh	Melissa	10th	Red Bluff	1	Established 12/2/19
Macias	Christopher	All	Los Milinos	1	Established 5/9/17 For all remaining grade levels
Mitchell	Fay	All	Red Bluff	1	Established 2/3/18 For all remaining grade levels
Miranda	Judith	9th	Red Bluff	1	Established 11/21/19
Moyer	Keely	All	Red Bluff	1	Established 7/18/19
Munguia	Jesus	9th	Red Bluff	1	Established 5/16/19
Munguia	Luis	11th	Red Bluff	1	Established 5/16/19
Preciado	Lucio	9th	Red Bluff	1	Denied per CUHSD 10/16/19- Approved 10/22/19

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

Quintana	Jamilette	10th	Orland High	1	Renewal Established 8/22/18
Quintana	Jessica	11th	Orland High	1	Renewal Established 8/22/18
Ramay	Dannika	12th	Orland High	1	Renewal Established 9/4/19
Ramon-Diaz	Karina	All	Los Milinos	1	Established 3/23/18 For all remaining grade levels
Reid	Clay	11th	Los Milinos	1	Established 8/14/19
Reyna	Francisco	12th	Red Bluff	1	Established 12/6/19
Santos	Vladimir	9th	Red Bluff	1	Established 6/10/19
Taylor	Stevie	10th	Red Bluff	1	Established 6/5/19
Torres	Candy	9th	Red Bluff	1	Established 8/14/19
Vasquez-Cruz	Andrea	All	Red Bluff	1	Established 4/26/17 For all remaining grade levels

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

2019-20 School Year -

Outgoing

Updated 11/21/19

Last Name	First	Grade	To	Code	Reason / Date
Acevedo	Ashley	9th	Red Bluff	1	Established 5/22/19
Avrit	Morgan	12th	Hamilton	1	Established 8/5/19
Baez	Diana	9th-12th	Orland	1	Established 4/2/18
Barriga	Landon	9th-12th	Red Bluff	1	Established 8/1/19
Bunch	Ashton	10th	Red Bluff	1	Established 9/6/19
Caldwell	Andrew	11th/12th	Los Molinos	1	Established 2/22/18
Chavez	Francisco	10th	Los Molinos	1	Established 5/15/19 with RB- Established 5/16/19
Christensen	Keegan	10th	Chico Unified	1	Established 4/30/19
Draper	Haden	11th	Red Bluff	1	Established 8/7/19
Ester	Katelynn	9th	Los Molinos	1	Established 8/1/19
Esteve	Lisette Anaïs	10th-12th	Hamilton	1	Established 5/2/18
Esteve	Nicholas	9th-12th	Red Bluff	1	Established 3/19/18 & 2/6/19
Ezzat	Zachary West	10th	Red Bluff	1	Established 8/14/19
Fleming	Kloe	10th	Orland	1	Established 6/6/19
Fowler	Zander Avery	10th-12th	Los Molinos	1	Established 4/16/19
Fox	Emily	9th	Durham Unified	1	Established 6/20/19
Galval	Daisy	9th	Red Bluff	1	Established 5/29/19
Gilbert	Ethan	9th-12th	Los Molinos	1	Established 5/16/19
Guzman	Neehko	12th	Vanden High	1	Pending Travis USD approval
Hoagland	Chuck	9th	Red Bluff	1	Established 5/24/19
Hoagland	Vonna	11th	Red Bluff	1	Established 5/24/19
Jackson	Sadie	9th	Chico Unified	1	Denied on wait list per Chico High
Lomeli	Laurnyn	9th-12th	Orland	1	Established 5/14/19
Merdeith	Eilemon	11th & 12	Los Molinos	1	Established 5/10/18

[illegible]

Corning Union High School District
Human Resources Report

Board Meeting Date: 1/16/2020

<u>Action</u>	<u>Type</u>	<u>Name</u>	<u>Position</u>	<u>Effective</u>	<u>Background</u>
---------------	-------------	-------------	-----------------	------------------	-------------------

Extra Duty/Temporary/Coaching Authorizations

<u>Effective</u>	<u>Type</u>	<u>Employee</u>	<u>Assignment</u>	<u>Terms</u>	<u>Additional Information</u>
12/31/2019	Stipend	Albee, Mike	Dual Enrollment Stipend	Flat Amount	Grant Funded - Shasta College
12/31/2019	Stipend	Caylor, Natalia	Dual Enrollment Stipend	Flat Amount	Grant Funded - Shasta College
12/31/2019	Stipend	Kee, Nolan	Dual Enrollment Stipend	Flat Amount	Grant Funded - Shasta College
12/31/2019	Stipend	Tinker, David	Dual Enrollment Stipend	Flat Amount	Grant Funded - Shasta College
12/31/2019	Stipend	Weston, Jason	Dual Enrollment Stipend	Flat Amount	Grant Funded - Shasta College
12/31/2019	Coaching	Boror, Natalie	STAR COACH	Stipend	1% Class 1, Range 1: Fall/Spring
12/31/2019	Coaching	Maday, Corine	STAR COACH	Stipend	1% Class 1, Range 1: Fall/Spring
12/31/2019	Coaching	VanAttenhoven,	STAR COACH	Stipend	1% Class 1, Range 1: Fall/Spring

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

District: Corning Union High School District

Person completing this form: Charlie Troughton Title: Principal

Quarterly Report Submission Date:
(check one)

☒ January 2020
☐ April 2020
☐ July 2020
☐ October 2020

Date for information to be reported publicly at governing board meeting: 1/16/2020

Please check the box that applies:

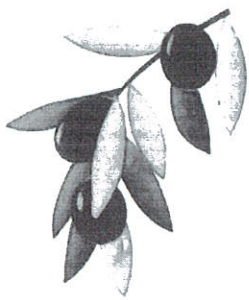
- ☒ No complaints were filed with any school in the district during the quarter indicated above.
- ☐ Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

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

Jared Caylor
Print Name of District Superintendent

[Signature]
Signature of District Superintendent

1/16/20/20
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 12/19/19

Site Corning High School, Ceramic Labs

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
AMACO Potter's Wheel - 940225 • OLD (Electric) • no space	\$ 10.00 - 99.00
AMACO Potter's Wheel - 940226 • OLD (Electric) • no space	\$ 10.00 - 99.00
AMACO Potter's wheel - 943223 • OLD (Electric) • no space	\$ 10.00 - 99.00

____ For additional items, check here and attach list.

Supervisor Approval: _____

Signature

Date

Site Administrator: _____

Signature

Date

Superintendent Approval _____

Signature

Date

Board Meeting Date 11/6/1920

Approved ☒

Denied ☐

Disposition:

Helping Our Students Pursue Education (Project HOPE)
Memorandum of Understanding (MOU)
Corning Union Elementary School District & Corning Union High School District
Period of Agreement: 7/1/2020 - 6/30/2024

Helping Our Students Pursue Education (Project HOPE) is a consortium project of the Corning Union Elementary School District (CUESD) and the Corning Union High School District (CUHSD) focused on providing evidence-based, non-punitive programs and practices aimed at keeping the districts' most vulnerable pupils in school. Project HOPE builds upon public and private partnerships to provide a multi-tiered system of supports (MTSS) consisting of prevention, early intervention, and intensive intervention programs that address the needs and challenges experienced by students who are at risk of chronic absenteeism, habitual truancy, or dropping out of school.

CUESD will serve as the lead organization for the consortium. The following is a list of CUESD commitments included in this MOU:

1. Serve as the lead organization with oversight of the program implementation, budget, and evaluation;
2. Hire and contract for program staff and services as needed;
3. Coordinate the Project HOPE MTSS including alignment of services through consortium partners along with expanded district schools' Positive Behavioral Interventions and Supports (PBIS);
4. Collect data and prepare all mandated budgetary and program reports in accordance with the governing statute and as required by the California Department of Education; and
5. Convene consortium governance and continuous improvement meetings.

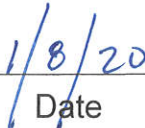
CUHSD will serve as a consortium partner. Value of matching services is \$50,000 annually. The following is a list of CUHSD commitments in this MOU:

1. Participate fully as a consortium district in the implementation and evaluation of the project;
2. Work along with Project HOPE staff in identifying students who are at risk of chronic absenteeism, habitual truancy, or dropping out of school;
3. Expand existing schools' Positive Behavioral Interventions and Supports (PBIS);
4. Coordinate academic and support services including additional academic counseling, tutoring, and unit recover programming with Project HOPE staff; and
5. Provide district data and participate in Project HOPE governance and continuous improvement meetings.

Corning Union Elementary School District – Superintendent

Date


Corning Union High School District – Superintendent


Date

2019-2020 Statement of Economic Interests



Form 700

A Public Document

Table of Contents

Quick Start Guide	p.2
Who? Where? How? When?	p.3
Types of Statements	p.4
Cover Page and Schedules	
Cover Page	p.5
Schedule A-1 (<i>Investments</i>)	p.7
Schedule A-2 (<i>Business Entities/Trusts</i>)	p.9
Schedule B (<i>Real Property</i>)	p.11
Schedule C (<i>Income</i>)	p.13
Schedule D (<i>Gifts</i>)	p.15
Schedule E (<i>Travel Payments</i>)	p.17
Restrictions and Prohibitions	p.19
Q & A	p.20

Helpful Resources

- Video Tutorials
- Reference Pamphlet
- Excel Version
- FAQs
- Gift and Travel Fact Sheet for State and Local Officials

California Fair Political Practices Commission

1102 Q Street, Suite 3000 • Sacramento, CA 95811

Email Advice: advice@fppc.ca.gov

Toll-free advice line: 1 (866) ASK-FPPC • 1 (866) 275-3772

Telephone: (916) 322-5660 • Website: www.fppc.ca.gov

December 2019

Quick Start Guide

Detailed instructions begin on page 3.

WHEN IS THE ANNUAL STATEMENT DUE?

- March 2 – Elected State Officers, Judges and Court Commissioners, State Board and Commission members listed in Government Code Section 87200
- April 1 – Most other filers

WHERE DO I FILE?

Most people file the Form 700 with their agency. If you're not sure where to file your Form 700, contact your filing officer or the person who asked you to complete it.

ITEMS TO NOTE!

- The Form 700 is a public document.
- Only filers serving in active military duty may receive an extension on the filing deadline.
- You must also report interests held by your spouse or registered domestic partner.
- Your agency's conflict of interest code will help you to complete the Form 700. You are encouraged to get your conflict of interest code from the person who asked you to complete the Form 700.

NOTHING TO REPORT?

Mark the "No reportable interests" box on Part 4 of the Cover Page, and submit only the signed Cover Page. Please review each schedule carefully!

Schedule	Common Reportable Interests	Common Non-Reportable Interests
A-1: Investments	Stocks, including those held in an IRA or 401K. Each stock must be listed.	Insurance policies, government bonds, diversified mutual funds, funds similar to diversified mutual funds.
A-2: Business Entities/Trusts	Business entities, sole proprietorships, partnerships, LLCs, corporations and trusts. (e.g., Form 1099 filers).	Savings and checking accounts, and annuities.
B: Real Property	Rental property in filer's jurisdiction, or within two miles of the boundaries of the jurisdiction.	A residence used exclusively as a personal residence (such as a home or vacation property).
C: Income	Non-governmental salaries. Note that filers are required to report only half of their spouse's or partner's salary.	Governmental salary (from school district, for example).
D: Gifts	Gifts from businesses, vendors, or other contractors (meals, tickets, etc.).	Gifts from family members.
E: Travel Payments	Travel payments from third parties (not your employer).	Travel paid by your government agency.

Note: Like reportable interests, non-reportable interests may also create conflicts of interest and could be grounds for disqualification from certain decisions.

QUESTIONS?

- advice@fppc.ca.gov
- (866) 275-3772 Mon-Thurs, 9-11:30 a.m.

E-FILING ISSUES?

- If using your agency's system, please contact technical support at your agency.
- If using FPPC's e-filing system, write to form700@fppc.ca.gov.

What's New

Gift Limit Increase

The gift limit increased to \$500 for calendar years 2019 and 2020.

Who must file:

- Elected and appointed officials and candidates listed in Government Code Section 87200
- Employees, appointed officials, and consultants filing pursuant to a conflict of interest code ("code filers").
Obtain your disclosure categories, which describe the interests you must report, from your agency; they are not part of the Form 700
- Candidates running for local elective offices that are designated in a conflict of interest code (e.g., county sheriffs, city clerks, school board trustees, and water board members)

Exception:

- Candidates for a county central committee are not required to file the Form 700.
- Members of newly created boards and commissions not yet covered under a conflict of interest code
- Employees in newly created positions of existing agencies

For more information, see Reference Pamphlet, page 3, at www.fppc.ca.gov.

Where to file:

87200 Filers

State offices	⇒	Your agency
Judicial offices	⇒	The clerk of your court
Retired Judges	⇒	Directly with FPPC
County offices	⇒	Your county filing official
City offices	⇒	Your city clerk
Multi-County offices	⇒	Your agency

Code Filers — State and Local Officials, Employees, and Consultants Designated in a Conflict of Interest

Code: File with your agency, board, or commission unless otherwise specified in your agency's code (e.g., Legislative staff files directly with FPPC). In most cases, the agency, board, or commission will retain the statements.

Members of Boards and Commissions of Newly

Created Agencies: File with your newly created agency or with your agency's code reviewing body.

Employees in Newly Created Positions of Existing

Agencies: File with your agency or with your agency's code reviewing body. (See Reference Pamphlet, page 3.)

Candidates: File with your local elections office.

How to file:

The Form 700 is available at www.fppc.ca.gov. Form 700 schedules are also available in Excel format. All

statements must have an original "wet" signature or be duly authorized by your filing officer to file electronically under Government Code Section 87500.2.

When to file:

Annual Statements

⇒ March 2, 2020

- Elected State Officers
- Judges and Court Commissioners
- State Board and State Commission Members listed in Government Code Section 87200

⇒ April 1, 2020

- Most other filers

Individuals filing under conflict of interest codes in city and county jurisdictions should verify the annual filing date with their local filing officers.

Statements postmarked by the filing deadline are considered filed on time.

Statements of 30 pages or less may be emailed or faxed by the deadline as long as the originally signed paper version is sent by first class mail to the filing official within 24 hours.

Assuming Office and Leaving Office Statements

Most filers file within 30 days of assuming or leaving office or within 30 days of the effective date of a newly adopted or amended conflict of interest code.

Exception:

If you assumed office between October 1, 2019, and December 31, 2019, and filed an assuming office statement, you are not required to file an annual statement until March 2, 2021, or April 1, 2021, whichever is applicable. The annual statement will cover the day after you assumed office through December 31, 2020. (See Reference Pamphlet, page 6, for additional exceptions.)

Candidate Statements

File no later than the final filing date for the declaration of candidacy or nomination documents. A candidate statement is not required if you filed an assuming office or annual statement for the same jurisdiction within 60 days before filing a declaration of candidacy or other nomination documents.

Late Statements

There is no provision for filing deadline extensions unless the filer is serving in active military duty. (See page 19 for information on penalties and fines.)

Amendments

Statements may be amended at any time. You are only required to amend the schedule that needs to be revised. It is not necessary to amend the entire filed form. Obtain amendment schedules at www.fppc.ca.gov.

Types of Statements

Assuming Office Statement:

If you are a newly appointed official or are newly employed in a position designated, or that will be designated, in a state or local agency's conflict of interest code, your assuming office date is the date you were sworn in or otherwise authorized to serve in the position. If you are a newly elected official, your assuming office date is the date you were sworn in.

- Report: Investments, interests in real property, and business positions held on the date you assumed the office or position must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date you assumed the office or position.

For positions subject to confirmation by the State Senate or the Commission on Judicial Appointments, your assuming office date is the date you were appointed or nominated to the position.

- Example: Maria Lopez was nominated by the Governor to serve on a state agency board that is subject to state Senate confirmation. The assuming office date is the date Maria's nomination is submitted to the Senate. Maria must report investments, interests in real property, and business positions she holds on that date, and income (including loans, gifts, and travel payments) received during the 12 months prior to that date.

If your office or position has been added to a newly adopted or newly amended conflict of interest code, use the effective date of the code or amendment, whichever is applicable.

- Report: Investments, interests in real property, and business positions held on the effective date of the code or amendment must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the effective date of the code or amendment.

Annual Statement:

Generally, the period covered is January 1, 2019, through December 31, 2019. If the period covered by the statement is different than January 1, 2019, through December 31, 2019, (for example, you assumed office between October 1, 2018, and December 31, 2018 or you are combining statements), you must specify the period covered.

- Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement must be reported. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2019.

- If your disclosure category changes during a reporting period, disclose under the old category until the effective date of the conflict of interest code amendment and disclose under the new disclosure category through the end of the reporting period.

Leaving Office Statement:

Generally, the period covered is January 1, 2019, through the date you stopped performing the duties of your position. If the period covered differs from January 1, 2019, through the date you stopped performing the duties of your position (for example, you assumed office between October 1, 2018, and December 31, 2018, or you are combining statements), the period covered must be specified. The reporting period can cover parts of two calendar years.

- Report: Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2019.

Candidate Statement:

If you are filing a statement in connection with your candidacy for state or local office, investments, interests in real property, and business positions held on the date of filing your declaration of candidacy must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date of filing your declaration of candidacy is reportable. Do not change the preprinted dates on Schedules A-1, A-2, and B.

Candidates running for local elective offices (e.g., county sheriffs, city clerks, school board trustees, or water district board members) must file candidate statements, as required by the conflict of interest code for the elected position. The code may be obtained from the agency of the elected position.

Amendments:

If you discover errors or omissions on any statement, file an amendment as soon as possible. You are only required to amend the schedule that needs to be revised; it is not necessary to refile the entire form. Obtain amendment schedules from the FPPC website at www.fppc.ca.gov.

Note: Once you file your statement, you may not withdraw it. All changes must be noted on amendment schedules.

COVER PAGE

A PUBLIC DOCUMENT

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)

1. Office, Agency, or Court

Agency Name (Do not use acronyms)

Division, Board, Department, District, if applicable

Your Position

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: Position:

2. Jurisdiction of Office (Check at least one box)

☐ State

☐ Judge, Retired Judge, Pro Tem Judge, or Court Commissioner
(Statewide Jurisdiction)

☐ Multi-County

☐ County of

☐ City of

☐ Other

3. Type of Statement (Check at least one box)

☐ **Annual:** The period covered is January 1, 2019, through
December 31, 2019.

-or-

The period covered is / / , through
December 31, 2019.

☐ **Leaving Office:** Date Left / /
(Check one circle.)

☐ The period covered is January 1, 2019, through the date of
leaving office.

-or-

☐ The period covered is / / , through
the date of leaving office.

☐ **Assuming Office:** Date assumed / /

☐ **Candidate:** Date of Election and office sought, if different than Part 1:

4. Schedule Summary (must complete) ► Total number of pages including this cover page: _____

Schedules attached

☐ **Schedule A-1 - Investments** – schedule attached

☐ **Schedule C - Income, Loans, & Business Positions** – schedule attached

☐ **Schedule A-2 - Investments** – schedule attached

☐ **Schedule D - Income – Gifts** – schedule attached

☐ **Schedule B - Real Property** – schedule attached

☐ **Schedule E - Income – Gifts – Travel Payments** – schedule attached

-or- ☐ **None - No reportable interests on any schedule**

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
(Business or Agency Address Recommended - Public Document)

DAYTIME TELEPHONE NUMBER

EMAIL ADDRESS

()

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed (month, day, year)

Signature (File the originally signed paper statement with your filing official.)

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

AUDIT REPORT

JUNE 30, 2019



Chavan & Associates, LLP
Certified Public Accountants
1475 Saratoga Ave, Suite 180
San Jose, CA 95129

**CORNING UNION HIGH SCHOOL DISTRICT
TEHAMA COUNTY**

TABLE OF CONTENTS

Schedule of Expenditures of Federal Awards	72
Reconciliation of the Annual Financial and Budget Report to the Audited Financial Statements	73
Notes to State and Federal Award Compliance Sections	74
 OTHER INDEPENDENT AUDITOR'S REPORTS:	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	77
Independent Auditor's Report on Compliance for Each Major Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance	79
Independent Auditor's Report on Compliance with Requirements that Could Have A Direct and Material Effect on State Programs	81
 FINDINGS AND RECOMMENDATIONS:	
Schedule of Findings and Questioned Costs	84
Status of Prior Year Findings and Recommendations	87



INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Corning Union High School District
Corning, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Corning Union High School District (the District), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.



CHAVAN & ASSOCIATES, LLP
CERTIFIED PUBLIC ACCOUNTANTS

expenditures of federal awards, schedule of average daily attendance, schedule of instructional time, and the reconciliation of the Annual Financial and Budget Report to the audited financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2019 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

C & A LLP

December 15, 2019
San Jose, California

Corning Union High School District
Management's Discussion and Analysis
June 30, 2019

This discussion and analysis of Corning Union High School District's (the District's) financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2019. The intent of this discussion and analysis is to look at the District's financial performance as a whole. Readers should also review the notes to the basic financial statements and financial statements to enhance their understanding of the District's financial performance.

Financial Highlights

Key financial highlights for the fiscal year 2019 are as follows:

- Total net position increased by \$1,291,829 (25%) from June 30, 2018 to June 30, 2019, mainly due to an increase in cash and investments from unspent bond proceeds.
- The District recorded deferred outflows of resources of \$3,617,366 and deferred inflows of resources of \$1,426,182 as required by GASB 68 and GASB 75 for pension and other postemployment benefit accounting and reporting. Deferred outflows of resources are technically not assets but increase the Statement of Net Position similar to an asset and deferred inflows of resources are technically not liabilities but decrease the Statement of Net Position similar to liabilities. See Note 1 in the notes to financial statements for a definition.
- The District had \$15,190,291 in government-wide expenses which is 93% of total government-wide revenues. Program specific revenues in the form of operating grants and contributions and charges for services accounted for \$3,562,427 (22%) of the total revenues of \$16,408,833.
- General revenue of \$12,846,406, which includes property taxes, unrestricted federal and state grants and LCFF sources, was 78% of total revenues in 2019 versus 80% in 2018.
- The fund balances in all funds increased by \$3,396,044, which is an 49% increase from 2018, mostly due to unspent bond proceeds in the Building Fund.
- Total governmental fund revenues and expenditures totaled \$16,463,102 and \$15,987,393, respectively.

Using the Annual Report

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

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

Corning Union High School District
Management's Discussion and Analysis
June 30, 2019

Reporting the District's Most Significant Funds

Fund Financial Statements

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

Governmental Funds

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

Proprietary Funds

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

Fiduciary Funds

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

Corning Union High School District
Management's Discussion and Analysis
June 30, 2019

Table 2 compares the components of changes in net position for the fiscal year 2019 versus 2018:

Table 2 - Change in Net Position				
	Governmental Activities			
	2019	2018	\$ Change	% Change
Revenues				
Program Revenues:				
Charges for Services	\$ 195,904	\$ 114,327	\$ 81,577	71%
Operating Grants and Contributions	3,366,523	2,699,077	667,446	25%
General Revenues & Transfers	12,846,406	11,196,835	1,649,571	15%
Total Revenues	16,408,833	14,010,239	2,398,594	17%
Program Expenses				
Instruction	7,725,553	6,945,707	779,846	11%
Instruction-Related Services	1,069,879	989,289	80,590	8%
Pupil Services	2,461,992	2,490,344	(28,352)	-1%
General Administration	1,209,416	1,240,071	(30,655)	-2%
Plant Services	1,739,258	1,709,230	30,028	2%
Ancillary services	448,443	397,536	50,907	13%
Community services	62,864	70,781	(7,917)	-11%
Other outgo	92,139	48,636	43,503	89%
Interest on Long-term Debt	380,747	222,985	157,762	71%
Total Expenses	15,190,291	14,114,579	1,075,712	8%
Change in Net Position	1,218,542	(104,340)	1,322,882	109%
Beginning Net Position	3,941,648	5,222,786	(1,281,138)	-25%
Prior Period Adjustments	73,287	(1,176,798)	1,250,085	1706%
Ending Net Position	\$ 5,233,477	\$ 3,941,648	\$ 1,291,829	33%

Interest expense increased by 71% because of debt service payments on the new Bonds. General Revenues increased by 15% because of new property tax assessments related to bond measures.

Corning Union High School District
Management's Discussion and Analysis
June 30, 2019

Governmental Activities

Direct Instruction, Instruction-Related Services, and Pupil Services represent 74% of total expenses in 2019 versus 74% in 2018. The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. Table 2 shows the total cost of services while Table 3 shows the net cost of services and identifies the cost of these services supported by revenues.

Table 3 - Net Cost of Services					
Function	2019	2018	Increase (Decrease)	Percent	
Instruction	\$ 5,949,127	\$ 5,737,408	\$ 211,719	3.7%	
Instruction-Related Services	704,034	601,775	102,259	17.0%	
Pupil Services	1,334,207	1,434,000	(99,793)	-7.0%	
General Administration	1,037,735	1,116,322	(78,587)	-7.0%	
Plant Services	1,687,349	1,702,523	(15,174)	-0.9%	
Ancillary services	427,316	393,867	33,449	8.5%	
Community services	62,864	70,781	(7,917)	-11.2%	
Other outgo	44,485	21,514	22,971	106.8%	
Interest on Long-term Debt	380,747	222,985	157,762	70.8%	
Total Net Cost of Services	\$ 11,627,864	\$ 11,301,175	\$ 326,689	2.9%	

The District's Funds

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

Table 4 - Change in Fund Balances					
Funds	2019	2018	Increase (Decrease)	Percent	
General Fund	\$ 3,996,059	\$ 2,319,937	\$ 1,676,122	72.2%	
Foundation Fund	3,907,100	3,822,401	84,699	2.2%	
Building Fund	1,541,012	124,420	1,416,592	1138.6%	
Nonmajor Governmental Funds	935,689	717,058	218,631	30.5%	
Total Fund Balances	\$ 10,379,860	\$ 6,983,816	\$ 3,396,044	48.6%	

Corning Union High School District
Management's Discussion and Analysis
June 30, 2019

prior year ending balances by budgeting to use the carryover. Budgeted revenue increased by \$1,312,970 from adopted to final and budgeted expenditures increased by \$1,383,932 from adopted to final during the year.

Factors Bearing on the District's Future

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

- District enrollment is no longer declining.
- Special education costs continue to increase.
- There may be unpredictable increases in fuel and electric costs.
- Increase in legal costs due to personnel, negotiations, and special education matters.
- Continued increases to CalSTRS and CalPERS retirement costs.
- Annual minimum wage increases.

Contacting the District's Financial Management

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

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

CORNING UNION HIGH SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2019

	Governmental Activities
Assets	
Current Assets:	
Cash and investments	\$ 11,305,911
Accounts receivable	900,637
Other assets	10,418
Total Current Assets	<u>12,216,966</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	2,278,657
Capital assets, net of depreciation	13,070,378
Total Noncurrent Assets	<u>15,349,035</u>
Total Assets	<u><u>\$ 27,566,001</u></u>
 Deferred Outflows of Resources	
Pension adjustments	\$ 3,606,845
OPEB adjustments	10,521
Total Deferred Outflows of Resources	<u><u>\$ 3,617,366</u></u>
 Liabilities	
Current Liabilities:	
Accounts payable	\$ 1,718,206
Accrued salaries and benefits	113,122
Unearned revenue	5,778
Accrued interest	90,763
Total Current Liabilities	<u>1,927,869</u>
Long-term Liabilities:	
Due within one year	333,573
Due beyond one year	22,262,266
Total long-term Liabilities	<u>22,595,839</u>
Total Liabilities	<u><u>\$ 24,523,708</u></u>
 Deferred Inflows of Resources	
Pension adjustments and changes	<u><u>\$ 1,426,182</u></u>
 Net Position	
Net investment in capital assets	\$ 8,856,476
Restricted for:	
Capital projects	330,239
Cafeteria program	19,082
Debt service	473,737
Educational programs	77,916
Total restricted net position	<u>900,974</u>
Unrestricted	<u>(4,523,973)</u>
Total Net Position	<u><u>\$ 5,233,477</u></u>

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

CORNING UNION HIGH SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019

	General Fund	Foundation Special Revenue Fund	Building Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and investments	\$ 3,839,750	\$ 3,921,032	\$ 2,644,136	\$ 900,993	\$ 11,305,911
Accounts receivable	737,627	-	-	163,010	900,637
Due from other funds	143,775	-	-	16,379	160,154
Prepaid	-	-	-	6,729	6,729
Other assets	3,689	-	-	-	3,689
Total Assets	<u>\$ 4,724,841</u>	<u>\$ 3,921,032</u>	<u>\$ 2,644,136</u>	<u>\$ 1,087,111</u>	<u>\$ 12,377,120</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 592,842	\$ 1,245	1,103,124	\$ 20,995	\$ 1,718,206
Accrued salaries and benefits	113,122	-	-	-	113,122
Due to other funds	17,040	12,687	-	130,427	160,154
Unearned revenue	5,778	-	-	-	5,778
Total Liabilities	<u>728,782</u>	<u>13,932</u>	<u>1,103,124</u>	<u>151,422</u>	<u>1,997,260</u>
Fund balances:					
Nonspendable:					
Revolving fund	1,000	-	-	500	1,500
Stores inventories	3,689	-	-	-	3,689
Prepaid expenditures	-	-	-	6,729	6,729
Restricted for:					
Educational programs	77,916	-	-	-	77,916
Debt service	-	-	-	473,737	473,737
Cafeteria programs	-	-	-	19,082	19,082
Capital projects	-	-	1,541,012	330,239	1,871,251
Assigned for:					
Site repairs	-	-	-	105,402	105,402
Maintenance projects	68,000	-	-	-	68,000
Cafeteria refrigeration	40,000	-	-	-	40,000
Retiree benefit	116,000	-	-	-	116,000
OPEB trust account	100,000	-	-	-	100,000
Safety - fence	90,000	-	-	-	90,000
Safety - updated bell system	100,000	-	-	-	100,000
Safety - intercom and security	93,683	-	-	-	93,683
Bus purchase	500,000	-	-	-	500,000
Vehicle fleet	130,000	-	-	-	130,000
Future textbook adoption	65,000	-	-	-	65,000
STRS/PERS increases	145,000	-	-	-	145,000
Technology	85,000	-	-	-	85,000
Agricultural education	-	3,907,100	-	-	3,907,100
Educational programs	767,410	-	-	-	767,410
Unassigned:					
Economic uncertainties	1,613,361	-	-	-	1,613,361
Total Fund Balances	<u>3,996,059</u>	<u>3,907,100</u>	<u>1,541,012</u>	<u>935,689</u>	<u>10,379,860</u>
Total Liabilities and Fund Balances	<u>\$ 4,724,841</u>	<u>\$ 3,921,032</u>	<u>\$ 2,644,136</u>	<u>\$ 1,087,111</u>	<u>\$ 12,377,120</u>

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

CORNING UNION HIGH SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	General Fund	Foundation Special Revenue Fund	Building Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
LCFF sources	\$ 11,160,516	\$ -	\$ -	\$ 50,000	\$ 11,210,516
Federal	984,399	-	-	578,246	1,562,645
Other state	1,591,278	9,624	-	215,210	1,816,112
Other local	1,023,802	204,285	32,697	613,045	1,873,829
Total revenues	14,759,995	213,909	32,697	1,456,501	16,463,102
Expenditures:					
Instruction	7,147,807	11,454	-	76,395	7,235,656
Instruction-related services:					
Supervision of instruction	334,024	-	-	-	334,024
Instruction library, media and technology	110,086	-	-	-	110,086
School site administration	494,623	10,998	-	86,923	592,544
Pupil services:					
Home-to-school transportation	573,697	-	-	-	573,697
Food services	-	-	-	736,024	736,024
All other pupil services	1,023,382	-	-	11,718	1,035,100
General administration:					
All other general administration	1,159,630	-	-	17,678	1,177,308
Plant services	1,443,409	54,639	-	25,815	1,523,863
Facility acquisition and construction	60,509	5,119	1,176,732	72,031	1,314,391
Ancillary services	430,429	-	-	-	430,429
Community services	-	47,000	-	-	47,000
Transfers to other agencies	92,139	-	-	-	92,139
Debt service:					
Principal	258,559	-	-	180,000	438,559
Interest and fees	11,827	-	189,101	145,645	346,573
Total expenditures	13,140,121	129,210	1,365,833	1,352,229	15,987,393
Excess (deficiency) of revenues over (under) expenditures	1,619,874	84,699	(1,333,136)	104,272	475,709
Other financing sources (uses):					
Proceeds from bond issuance	-	-	2,700,000	-	2,700,000
Premium from bond issuance	-	-	-	147,048	147,048
Transfers in	-	-	49,728	17,039	66,767
Transfers out	(17,039)	-	-	(49,728)	(66,767)
Total other financing sources (uses)	(17,039)	-	2,749,728	114,359	2,847,048
Net change in fund balances	1,602,835	84,699	1,416,592	218,631	3,322,757
Fund balances beginning	2,319,937	3,822,401	124,420	717,058	6,983,816
Restatement of fund balance	73,287	-	-	-	73,287
Fund balance beginning as restated	2,393,224	3,822,401	124,420	717,058	7,057,103
Fund balances ending	\$ 3,996,059	\$ 3,907,100	\$ 1,541,012	\$ 935,689	\$ 10,379,860

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

**CORNING UNION HIGH SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2019**

	Foundation Private- Purpose Trust Fund	Student Body Agency Fund	Total
Assets			
Cash on hand and in banks	\$ 40,128	\$ 190,817	\$ 230,945
Cash in county treasury	1,838	-	1,838
Investments	291,146	-	291,146
Total Assets	<u>\$ 333,112</u>	<u>\$ 190,817</u>	<u>\$ 523,929</u>
Liabilities			
Accounts payable	\$ 90	\$ -	\$ 90
Due to student groups	-	190,817	190,817
Total Liabilities	<u>\$ 90</u>	<u>\$ 190,817</u>	<u>\$ 190,907</u>
Net Position			
Restricted - held in trust for scholarships	\$ 333,022	\$ -	\$ 333,022
Total Net Position	<u>\$ 333,022</u>	<u>\$ -</u>	<u>\$ 333,022</u>

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

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Accounting Principles

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

B. Reporting Entity

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

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

Accordingly, for the year ended June 30, 2019, the District is financially accountable for the Corning Union High School Master Endowment Trust (the Trust) and has included the Trust's financial information in the Foundation Special Revenue Fund as a blended component unit. The Trust is a tax-exempt corporation under Internal Revenue Code, Section 501(c)(3) and was formed to manage the bequest of Rodgers Ranch to the District. The purpose of the Trust is to maintain Rodgers Ranch, promote agriculture education at the District, and to provide scholarships to District students. The scholarship portion of the Trust is reported as a private-purpose trust fund, and the remaining portion of the Trust is reported as the Foundation Special Revenue Fund in the District's financial statements. Individually prepared financial statements are not available for the Trust. The District does not have any other component units and is not a component unit of any other reporting entity.

C. Basis of Presentation

Government-wide Financial Statements:

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

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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

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

Deferred Outflows/Deferred Inflows:

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

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

Unearned Revenue:

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

Unavailable Revenue:

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

Expenses/Expenditures:

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

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

- The *County School Facilities Fund* was established to receive apportionments from the State Schools Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects and facility hardship grants.
- The *Special Reserve Fund for Capital Projects* exists primarily to account for resources accumulated for capital outlay.

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

- The *Bond Interest and Redemption Fund* is maintained by the County Treasurer and is used to account for both the accumulation of resources from ad valorem tax levies and the interest and redemption of principal of the funding of general obligation bonds issued by the District.

Fiduciary Funds:

Fiduciary Fund reporting focuses on net position and changes in net position. Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the District's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

The District maintains the following fiduciary funds:

- *Agency Funds* are used to account for assets of others for which the District acts as an agent. The District maintains an agency fund for the student body accounts. The student body funds are used to account for the raising and expending of money to promote the general welfare, morale, and educational experience of the student body. The amounts reported for student body funds represent the combined totals of all schools within the District.
- *Private-Purpose Trust Funds* are used to account for assets held by the District as trustee pursuant to formal agreements with donors and under which neither principal nor income may be used for purposes that support the District's own programs. The Foundation Private-Purpose Trust Fund is used to account separately for gifts or bequests that provide scholarships to students of the District.

F. Budgets and Budgetary Accounting

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

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

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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

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

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

2. Fair Value Measurements

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

In determining this amount, three valuation techniques are available:

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

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

3. Stores Inventories and Prepaid Expenditures

Inventories

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

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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

7. Fund Balance Classifications

The District maintains a minimum unassigned fund balance of not less than 3 percent of budgeted general fund expenditures and other financing uses as a reserve for economic uncertainties. The District believes a reserve of this level is prudent to maintain a high bond rating and to protect the District from the effects of fluctuations in property tax revenues to which basic aid districts such as this District are vulnerable. Because amounts in the nonspendable, restricted, committed, and assigned categories are subject to varying constraints on their use, the reserve for economic uncertainties consists of balances that are otherwise unassigned.

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

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

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

8. Net Position

Net position represents the difference between assets, deferred outflows, liabilities and deferred inflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition,

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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

10. Risk Management

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

11. Interfund Transactions

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

12. Eliminations and Reclassifications

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

13. Accounting Estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

14. Subsequent Events

Management has reviewed subsequent events and transactions that occurred after the date of the financial statements through the date the financial statements were issued. The financial statements include all events or transactions, including estimates, required to be recognized in accordance with generally accepted accounting principles. Management has determined that there are no non-recognized subsequent events that require additional disclosure.

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

District doesn't believe this statement will have a significant impact on the District's financial statements.

GASB Statement No. 89, Accounting for Interest Cost Incurred Before the End of the Construction Period

This Statement addresses interest costs incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2019. Earlier application is encouraged. The District doesn't believe this statement will have a significant impact on the District's financial statements.

GASB Statement No. 90, Majority Equity Interests - an Amendment of GASB Statements No. 14 and No. 61

The objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. This Statement also requires that a component unit in which a government has 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2018. The requirements should be applied retroactively, except for the provisions related to (1) reporting a majority equity interest in a component unit and (2) reporting a component unit if the government acquires a 100 percent equity interest. Those provisions should be applied on a prospective basis. The District doesn't believe this statement will have a significant impact on the District's financial statements.

GASB Statement No. 91, Conduit Debt Obligations

The objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement also clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitment and voluntary commitments extended by issuers and arrangements associated with the debt obligations; and improving required note disclosures. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2020. Earlier application is encouraged. The District doesn't believe this statement will have a significant impact on the District's financial statements.

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Cash in County Treasury

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Policies and Practices

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

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

1. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains an investment with the Tehama County Investment Pool with a fair value of approximately \$160.69 million and an amortized book value of \$159.66 million.

2. Credit Risk

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

3. Custodial Credit Risk – Deposits

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

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2019, is shown below:

Capital Assets	Balance July 01, 2018	Additions	Adjustments & Deletions	Balance June 30, 2019
Land - not depreciable	\$ 357,500	\$ -	\$ -	\$ 357,500
Construction in progress - not depreciable	766,102	1,155,055	-	1,921,157
Buildings	18,035,282	257,131	-	18,292,413
Site improvements	5,433,108	20,997	-	5,454,105
Vehicles and equipment	2,002,955	32,201	-	2,035,156
Total capital assets	26,594,947	1,465,384	-	28,060,331
Less accumulated depreciation for:				
Buildings	9,811,275	395,484	-	10,206,759
Site improvements	1,163,836	254,806	-	1,418,642
Vehicles and equipment	983,111	102,784	-	1,085,895
Total accumulated depreciation	11,958,222	753,074	-	12,711,296
Total capital assets - net depreciation	\$ 14,636,725	\$ 712,310	\$ -	\$ 15,349,035

NOTE 6 - SCHEDULE OF CHANGES IN LONG-TERM LIABILITIES

A schedule of changes in long-term liabilities for the year ended June 30, 2019, is shown below:

Description	Balance July 01, 2018	Additions	Deletions	Balance June 30, 2019	Due Within One Year
General obligation bonds	\$ 3,000,000	\$ 2,700,000	\$ 180,000	\$ 5,520,000	\$ 185,000
Bond premiums	119,143	147,048	4,108	262,083	4,108
Capital leases	210,560	-	100,337	110,223	19,816
Direct borrowing - note payable	2,518,189	-	114,841	2,403,348	124,649
Direct borrowing - line of credit	359,902	-	43,381	316,521	-
Early retirement incentives	90,000	-	90,000	-	-
Net pension liabilities	11,518,818	4,332,308	3,819,183	12,031,943	-
Total OPEB liability	1,759,145	265,916	111,513	1,913,548	-
Compensated absences	49,198	-	11,025	38,173	-
Total Long-term Liabilities	\$ 19,624,955	\$ 7,445,272	\$ 4,474,388	\$ 22,595,839	\$ 333,573

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

NOTE 7 - GENERAL OBLIGATION BONDS

In November 2016, the District received authorization through Measure K to issue \$8,300,000 of bonds. The bonds are general obligation bonds of the District, and the County is obligated to annually levy ad valorem taxes for the payment of interest on, and the principal of, the bonds. Bond proceeds are to be used to improve the quality of education by repairing and replacing leaky roofs; making health, safety,

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Future minimum lease payments are as follows:

For the Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 19,816	\$ 5,959	\$ 25,775
2021	83,848	2,801	86,649
2022	6,559	456	7,015
Total	<u>\$ 110,223</u>	<u>\$ 9,216</u>	<u>\$ 119,439</u>

NOTE 9 – NOTE PAYABLE

In November 2013, the District was selected to receive a loan under the provisions of California Education Code, Section 17456, totaling \$2,864,000 to be used toward solar panel construction. The loan bears interest at 1.5%. As of June 30, 2019, the principal balance outstanding was \$2,403,348. The amount of interest cost incurred during the year ended June 30, 2019, was \$37,159, all of which was charged to expenses.

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

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 124,649	\$ 35,351	\$ 160,000
2021	126,529	33,471	160,000
2022	148,475	31,525	180,000
2023	170,903	29,097	200,000
2024	173,481	26,519	200,000
2025-2029	1,079,030	87,140	1,166,170
2030-2034	580,281	12,035	592,316
Total	<u>\$ 2,403,348</u>	<u>\$ 255,138</u>	<u>\$ 2,658,486</u>

NOTE 10 - JOINT VENTURES (JOINT POWERS AGREEMENTS)

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

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

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

The Plans' provisions and benefits in effect at June 30, 2019, are summarized as follows:

	CalPERS	
	Classic	PEPRA
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 Years	5 Years
Benefit payments	Monthly for Life	Monthly for Life
Retirement age: minimum	50	52
Monthly benefits as a % of eligible compensation	(1)	(1)
Required employee contribution rates	7.000%	7.000%
Required employer contribution rates	18.062%	18.062%

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

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For fiscal year ending June 30, 2019, the State enacted Senate Bill No. 90 which appropriated funding to the Public Employees' Retirement Fund on behalf of the District.

For the year ended June 30, 2019, the District's contributions were as follows:

	CalPERS
Employer Contributions	\$ 449,092
State Contributions	158,652
Total	\$ 607,744

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

As of June 30, 2019, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability/(Asset)
District	\$ 4,679,383

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2018, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Actuarial Assumptions - The total pension liabilities in the June 30, 2017 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Projected Salary Increase	(1)
Investment Rate of Return	7.15% (2)
Mortality	(3)

(1) Varies by age and service

(2) Net of pension plan investment expenses, including inflation

(3) Derived using CalPERS' membership data for all funds

Discount Rate - The discount rate used to measure the total pension liability was 7.15%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested employer rate plans within the Plan that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested employer rate plans run out of assets. Therefore, the current 7.15% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The stress test results are presented in a detailed report, GASB Statements 67 and 68 Crossover Testing Report for Measurement Date June 30, 2018 based on June 30, 2017 Valuations, that can be obtained from the CalPERS website.

According to Paragraph 30 of GASB 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. For the CalPERS Plan, the 7.00% investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.15%. Using this lower discount rate has resulted in a slightly higher total pension liability and net pension liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

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

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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

California State Teachers' Retirement System (STRS) Pension Plan

General Information about the STRS Pension Plan

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

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

The Plan's provisions and benefits in effect at June 30, 2019, are summarized as follows:

	CalSTRS	
	Tier 1	Tier 2
Benefit formula	2% @ 60	2% @ 62
Benefit vesting schedule	5 Years	5 Years
Benefit payments	Monthly for Life	Monthly for Life
Retirement age	60	62
Monthly benefits as a % of eligible compensation	2%	2%
Required employee contribution rates	10.250%	10.205%
Required employer contribution rates	16.280%	16.280%
Required State contribution rates	9.828%	9.828%

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

For the year ended June 30, 2019 the District's contributions were as follows:

	CalSTRS
Employer Contributions	\$ 762,122
State Contributions	693,799
Total	\$ 1,455,921

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	CalSTRS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 1,142,240	\$ -
Differences between Expected and Actual Experience	22,800	106,800
Differences between Projected and Actual Investment Earnings	-	283,120
Differences between Employer's Contributions and Proportionate Share of Contributions	59,892	18,892
Change in Employer's Proportion	312,116	968,389
Pension Contributions Made Subsequent to Measurement Date	762,122	-
Total	\$ 2,299,170	\$ 1,377,201

The District reported \$762,122 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2020.

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

Fiscal Year Ending June 30:	Deferred Outflows/ (Inflows) of Resources CalSTRS
2020	\$ 159,167
2021	53,087
2022	(139,873)
2023	(50,325)
2024	133,574
Thereafter	4,215
Total	\$ 159,845

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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

Asset Class	Assumed Asset Allocation	Long-Term Expected Rate of Return ⁽¹⁾
Global Equity	47.00%	6.30%
Fixed Income	12.00%	30.00%
Real Estate	13.00%	5.20%
Private Equity	13.00%	9.30%
Risk Mitigating Strategies	9.00%	2.90%
Inflation Sensitive	4.00%	3.80%
Cash/Liquidity	2.00%	-1.00%
Total	100.00%	

⁽¹⁾ 20 year average

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

- The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	CalSTRS
1% Decrease	6.10%
Net Pension Liability	\$ 10,770,640
Current	7.10%
Net Pension Liability	\$ 7,352,560
1% Increase	8.10%
Net Pension Liability	\$ 4,518,640

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

**CORNING UNION HIGH SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Changes in the Total OPEB Liability - The following summarizes the changes in the total OPEB liability during the year ended June 30, 2019:

Fiscal Year Ended June 30, 2019 (Measurement Date June 30, 2017)	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability (Asset)
Balance at June 30, 2018	\$ 1,759,145	\$ -	\$ 1,759,145
Service cost	147,152	-	147,152
Interest in Total OPEB Liability	61,734	-	61,734
Balance of changes in assumptions	57,030	-	57,030
Benefit payments	(88,646)	-	(88,646)
Implicit subsidy fulfilled	(22,867)	-	(22,867)
Net changes	154,403	-	154,403
Balance at June 30, 2019	<u>\$ 1,913,548</u>	<u>\$ -</u>	<u>\$ 1,913,548</u>

Covered Employee Payroll	\$ 7,211,365
Total OPEB Liability as a % of Covered Employee Payroll	26.54%
Plan Fid. Net Position as a % of Total OPEB Liability	0.00%
Service Cost as a % of Covered Employee Payroll	2.04%
Net OPEB Liability as a % of Covered Employee Payroll	26.54%

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

Deferred Inflows and Outflows of Resources - At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in assumptions	\$ 10,521	\$ -
Totals	<u>\$ 10,521</u>	<u>\$ -</u>

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

Year Ended June 30,	
2020	\$ 596
2021	596
2022	596
2023	594
2024	2,179
Thereafter	5,960
Total	<u>\$ 10,521</u>

**REQUIRED
SUPPLEMENTARY
INFORMATION**

**CORNING UNION HIGH SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (GAAP)
FOUNDATION SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts			Variance with Final Budget Positive - (Negative)
	Original	Final	Actual (GAAP Basis)	
Revenues:				
Other state	\$ 7,500	\$ 10,559	\$ 9,624	\$ (935)
Other local	195,675	237,222	204,285	(32,937)
Total revenues	203,175	247,781	213,909	(33,872)
Expenditures:				
Certificated salaries	6,800	6,800	6,500	300
Classified salaries	26,930	20,977	20,617	360
Employee benefits	16,187	13,728	13,728	-
Books and supplies	12,000	13,485	10,631	2,854
Services and other operating expenditures	36,187	77,734	77,734	-
Total expenditures	98,104	132,724	129,210	3,514
Excess (deficiency) of revenues over (under) expenditures	105,071	115,057	84,699	(30,358)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	105,071	115,057	84,699	(30,358)
Fund balances beginning	3,822,401	3,822,401	3,822,401	-
Fund balances ending	<u>\$ 3,927,472</u>	<u>\$ 3,937,458</u>	<u>\$ 3,907,100</u>	<u>\$ (30,358)</u>

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

**CORNING UNION HIGH SCHOOL DISTRICT
SCHEDULE OF CALPERS PROPORTIONATE SHARE
OF NET PENSION LIABILITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

CalPERS	2015	2016	2017	2018	2019
District's Proportion of Net Pension Liability	0.01770%	0.01850%	0.01720%	0.01726%	0.01755%
District's Proportionate Share of Net Pension Liability	\$ 2,009,381	\$ 2,726,918	\$ 3,397,011	\$ 4,120,418	\$ 4,679,383
District's Covered Payroll	\$ 1,857,752	\$ 2,054,082	\$ 2,060,885	\$ 2,199,525	\$ 2,329,264
District's Proportionate Share of NPL as a % of Covered Payroll	108.16%	132.76%	164.83%	187.33%	200.90%
Plan's Fiduciary Net Position as a % of the TPL	83.38%	79.43%	73.90%	71.87%	70.85%

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

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

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

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

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

**CORNING UNION HIGH SCHOOL DISTRICT
SCHEDULE OF CALSTRS PROPORTIONATE SHARE
OF NET PENSION LIABILITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

CalSTRS	2015	2016	2017	2018	2019
District's Proportion of Net Pension Liability	0.00900%	0.01000%	0.00900%	0.00800%	0.00800%
District's Proportionate Share of Net Pension Liability	\$ 5,259,330	\$ 6,732,400	\$ 7,279,290	\$ 7,398,400	\$ 7,352,560
State's Proportionate Share of Net Pension Liability					
Associated with the District	3,175,794	3,560,699	4,143,954	4,376,819	4,209,708
Total	<u>\$ 8,435,124</u>	<u>\$ 10,293,099</u>	<u>\$ 11,423,244</u>	<u>\$ 11,775,219</u>	<u>\$ 11,562,268</u>
District's Covered Payroll	\$ 4,093,842	\$ 4,338,908	\$ 4,338,835	\$ 4,539,873	\$ 4,507,720
District's Proportionate Share of NPL as a % of Covered Payroll	128.47%	155.16%	167.77%	162.96%	163.11%
Plan's Fiduciary Net Position as a % of the TPL	76.52%	74.02%	70.04%	69.46%	70.99%

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

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

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

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

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

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

**SUPPLEMENTARY
INFORMATION**

**CORNING UNION HIGH SCHOOL DISTRICT
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	Special Revenue Funds			Capital Projects Funds	Debt Service Funds	
	Adult Education Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	Bond Interest and Redemption Fund	Total Nonmajor Funds
Revenues:						
LCFF Sources	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
Federal	21,734	556,512	-	-	-	578,246
Other state	128,733	80,384	-	-	6,093	215,210
Other local	(187)	123,800	1,761	66,963	420,708	613,045
Total revenues	150,280	760,696	51,761	66,963	426,801	1,456,501
Expenditures:						
Instruction	76,395	-	-	-	-	76,395
Instruction-related services:						
School site administration	86,923	-	-	-	-	86,923
Pupil services:						
Food services	-	736,024	-	-	-	736,024
All other pupil services	11,718	-	-	-	-	11,718
General administration:						
All other general administration	-	17,218	-	460	-	17,678
Plant services	-	4,236	21,579	-	-	25,815
Facility acquisition and construction	-	-	72,031	-	-	72,031
Debt service:						
Principal	-	-	-	-	180,000	180,000
Interest	-	-	-	-	145,645	145,645
Total expenditures	175,036	757,478	93,610	460	325,645	1,352,229
Excess (deficiency) of revenues over (under) expenditures	(24,756)	3,218	(41,849)	66,503	101,156	104,272
Other financing sources (uses):						
Premium from bond issuance	-	-	-	-	147,048	147,048
Transfers in	17,039	-	-	-	-	17,039
Transfers out	-	-	-	-	(49,728)	(49,728)
Total other financing sources (uses)	17,039	-	-	-	97,320	114,359
Net change in fund balances	(7,717)	3,218	(41,849)	66,503	198,476	218,631
Fund balances beginning	7,717	23,093	147,251	263,736	275,261	717,058
Fund balances ending	\$ -	\$ 26,311	\$ 105,402	\$ 330,239	\$ 473,737	\$ 935,689

**CORNING UNION HIGH SCHOOL DISTRICT
ORGANIZATION (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2019**

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

Governing Board

Name	Office	Term Expires
James Bingham	President	2022
William Mache	Clerk	2022
Todd Henderson	Member	2020
Ken Vaughn	Member	2020
James Scott Patton	Member	2022

Administration

Jared Caylor
Superintendent

Christine Fears
Chief Business Official

**CORNING UNION HIGH SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Grade Level	Minutes Requirements	2019 Actual Minutes	(Unaudited) 2019 Original Scheduled Minutes	Actual Number of Days Traditional Calendar	(Unaudited) Scheduled Number of Days Traditional Calendar	Number of Days Multitrack Calendar	Status
Grade 9	64,800	65,176	65,558	179	180	-	In compliance ⁽¹⁾
Grade 10	64,800	65,176	65,558	179	180	-	In compliance ⁽¹⁾
Grade 11	64,800	65,176	65,558	179	180	-	In compliance ⁽¹⁾
Grade 12	64,800	65,176	65,558	179	180	-	In compliance ⁽¹⁾

(1) The District and the Charter have approved Form J-13A, Request for Allowance of Attendance Due to Emergency Conditions, for school closure due to California wild fires. Pursuant to Education Code section 41422, 46200, 46391, 46392 and the California Code of Regulations the approved Form J-13A combined with attendance records were used to document compliance with instructional time laws.

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

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instruction time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206. The District has met or exceeded its target funding.

**CORNING UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	(Budget ¹) 2020	2019	2018	2017
<u>General Fund</u>				
Revenues and other financial sources	\$ 15,160,391	\$ 14,759,995	\$ 12,843,854	\$ 12,193,158
Expenditures	15,360,560	13,140,121	12,112,220	11,812,965
Other uses and transfers out	-	17,039	-	15,513
Total outgo	15,360,560	13,157,160	12,112,220	11,828,478
Change in fund balance	\$ (200,169)	\$ 1,602,835	\$ 731,634	\$ 364,680
Beginning fund balance adjustment	\$ -	\$ 73,287	\$ -	\$ -
Ending fund balance	\$ 3,795,890	\$ 3,996,059	\$ 2,319,937	\$ 1,588,303
Available reserves ⁽²⁾	\$ 1,873,526	\$ 1,613,361	\$ 916,391	\$ 586,216
Designated for economic uncertainty	\$ 1,843,267	\$ 1,613,361	\$ 916,391	\$ 471,047
Unassigned fund balance	\$ 30,259	\$ -	\$ -	\$ 115,169
Available reserves as a percentage of total outgo	12.2%	12.3%	7.6%	5.0%
Total long-term debt	\$ 22,262,266	\$ 22,595,839	\$ 19,624,955	\$ 19,005,060
Average daily attendance at P-2	997	961	919	885

Average daily attendance has increased by 76 over the past three years. The district anticipates an increase of 36 ADA.

The general fund balance has increased by \$2,407,756 over the past three years. For a district this size, the state recommends available reserves of at least 3% of total general fund expenditures, transfers out, other uses (total outgo).

The district has shown an operating surplus in all of the past three years. Total long-term debt has increased by \$3,590,779 over the past three years.

¹ Budget numbers are based on the first adopted budget of the fiscal year 2019/20.

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

**CORNING UNION HIGH SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT
TO THE AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	General Fund	Foundation Special Revenue Fund	Building Fund	Other Nonmajor Governmental Funds
June 30, 2019 Annual Financial and Budget Report Fund Balances	\$ 3,996,059	\$ 3,907,100	\$ 1,541,012	\$ 935,689
Adjustments and Reclassifications: None	-	-	-	-
June 30, 2019 Audited Financial Statements Fund Balances	<u>\$ 3,996,059</u>	<u>\$ 3,907,100</u>	<u>\$ 1,541,012</u>	<u>\$ 935,689</u>

**SEQUOIA UNION HIGH SCHOOL DISTRICT
NOTES TO STATE AND FEDERAL AWARD COMPLIANCE SECTIONS
FOR THE YEAR ENDED JUNE 30, 2019**

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

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Regulations, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

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

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The District has elected not to use the 10 percent de minimus indirect cost rate as allowed under Uniform Guidance.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

Board of Trustees
Corning Union High School District
Corning, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Corning Union High School District (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 15, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not identified. We did identify a certain deficiency in internal controls, described in the accompanying schedule of findings and questions costs, that we consider to be a material weakness; see findings 2019-001 and 2019-002.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws,



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

Board of Education
Corning Union High School District
Corning, California

Report on Compliance for Each Major Federal Program

We have audited Corning Union High School District's (the District) compliance with the types of compliance requirements described in *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2019. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule



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

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

Compliance

We have audited the Corning Union High School District's (the District) compliance with the types of compliance requirements described in the *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, that could have a direct and material effect on each of the District's state programs identified below for the year ended June 30, 2019.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each applicable program as identified in the State's audit guide, *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards, and state audit, guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above, that could have a material effect on compliance with the state laws and regulations described in the schedule below, occurred. An audit includes examining, on a test basis, evidence supporting the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

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

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

FINDINGS AND RECOMMENDATIONS

**CORNING UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

Section II – Financial Statement Findings

No findings noted.

Section III – Federal Award Findings and Questioned Costs

Finding 2019-001; 50000 – Grant Reimbursements – General Process

Federal Program Information: 10.553, 10.555, 10.556, 10.559 Child Nutrition Cluster

Federal Grantor Agency: Food and Nutrition Services (FNS) of the U.S. Department of Agriculture (USDA)

Pass-Through Grantor Agency: California Department of Education

Criteria or Specific Requirements: Best practices dictate that the District have processes in place to ensure that grant reimbursements are filed timely and available grant funding is utilized to its fullest extent.

Condition: In review of the supporting documentation for School Nutrition Program (SNP) Claim for Reimbursement, we noted the following:

- The claim for July 2018 was not submitted within the 60-day requirement so the District did not receive reimbursement for this federal claim.

Questioned Costs: None.

Context: The District should maintain controls to prevent noncompliance with Uniform Guidance or detect and correct noncompliance with Uniform Guidance in a timely manner.

Effect: The District was unable to receive the revenue from this grant reimbursement.

Cause: The District did not have sufficient monitoring controls in place to allow the District to detect and correct this issue in a timely manner.

Recommendation: We recommend that the District establish procedures to ensure requirements are met with regard to SNP claims for reimbursement. For example, a secondary review of the due dates for claims reimbursements and a periodic review of claims to ensure they are submitted timely.

Corrective Action Plan: The District was aware of the issue and agrees with the recommendation.

**CORNING UNION HIGH SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2019**

Section II – Financial Statement Findings

Finding 2018-001; 30000 – Internal Controls (Student Body)

Significant Deficiency

Condition: During our tests of internal controls over student body, we noted the following:

1. One out of 15 disbursements tested was for an unallowable expenditure. A student was paid a scholarship award from student store funds.
2. Club budgets are not established and approved.

Criteria: Internal controls should be in place to ensure that all student body expenditures have proper documentation and approval prior to payment and are for allowable expense. Procedures should be established requiring budgets for each club to be in place and approved on an annual basis.

Effect: Without strengthening internal controls over student body assets, funds may not be properly safeguarded and expended for valid student body activities.

Cause: Due to the decentralized nature of student body account management, accounting policies and procedures were not strictly followed.

Recommendation: All student body disbursements should be for allowable expenses. Clubs should be prohibited from spending any funds until a budget is approved for the year.

Status: Implemented

Section III - Federal Award Findings and Questioned Costs

No findings noted.

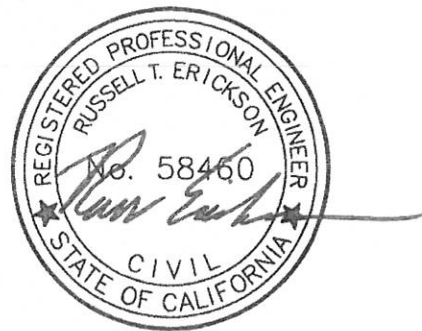
Section IV - State Award Findings and Questioned Costs

No findings noted.

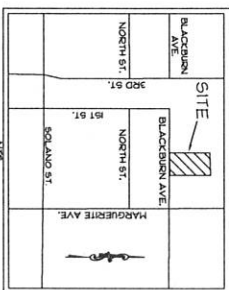
PRELIMINARY ENGINEER's OPINION OF COSTS
Corning High North Parking Lot

<u>Item</u>	<u>Quantity</u>	<u>Unit</u>	<u>Unit Cost</u>	<u>Item Total</u>
Mobilization	1	ls	\$70,000.00	\$70,000
Project Layout/Surveying	1	ls	\$5,000.00	\$5,000
Erosion Control	1	ls	\$5,000.00	\$5,000
Ex. Curb & Gutter Demo	50	lf	\$10.00	\$500
Sawcut	60	lf	\$3.00	\$180
Clear and Grub	1	ls	\$10,000.00	\$10,000
Earthwork	7,500	cy	\$35.00	\$262,500
Asphalt Concrete (3" thick)	1,856	tons	\$125.00	\$232,000
Aggregate Base (8" thick)	4,949	c.y.	\$45.00	\$222,705
Concrete Driveway Approach	404	sf	\$15.00	\$6,060
Concrete Sidewalk	1,349	sf	\$8.00	\$10,792
6" Curb	1,971	lf	\$9.00	\$17,739
Truncated Domes	60	sf	\$25.00	\$1,500
Striping and Pavement Markings	7,385	ls	\$1.25	\$9,231
Light Poles & LED lights	24	ea	\$5,000.00	\$120,000
Electrical underground trench	995	lf	\$15.00	\$14,925
Signs	10.0	each	\$295.00	\$2,950
Storm Drain outlet control structure	1	each	\$2,600.00	\$2,600
12" storm drain pipe	500	l.f.	\$65.00	\$32,500
Landscape	2,500	s.f.	\$7.00	\$17,500
			Item Subtotal	\$1,043,682
			15% Contingency	\$156,552
			Planning, Engineering & Permitting (5%)	\$52,184
			Total	\$1,252,419

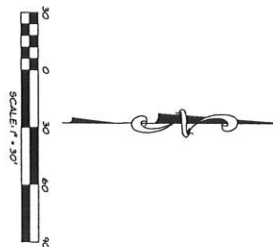
This preliminary opinion of costs was developed from a schematic layout. Electrical/water connection fees not included
Quantities and items could change depending upon design and development of final, approved, improvement plans and specifications.



2/15/2019



Total Regular Stalls: 221
Total Compact Stalls: 36
Total Accessible Parking Stalls: 4
Total Motorcycle Stalls: 16
Grand Total: 277



NORTH PARKING LOT SCHEMATIC LAYOUT
CORNING HIGH SCHOOL
CORNING UNION HIGH SCHOOL DISTRICT



Robertson Erickson
CIVIL ENGINEERS & SURVEYORS
888 Manzanita Court
Suite 101
Chico, California 95926
530-894-3500 Fax 530-894-8955
robertsonerickson.com

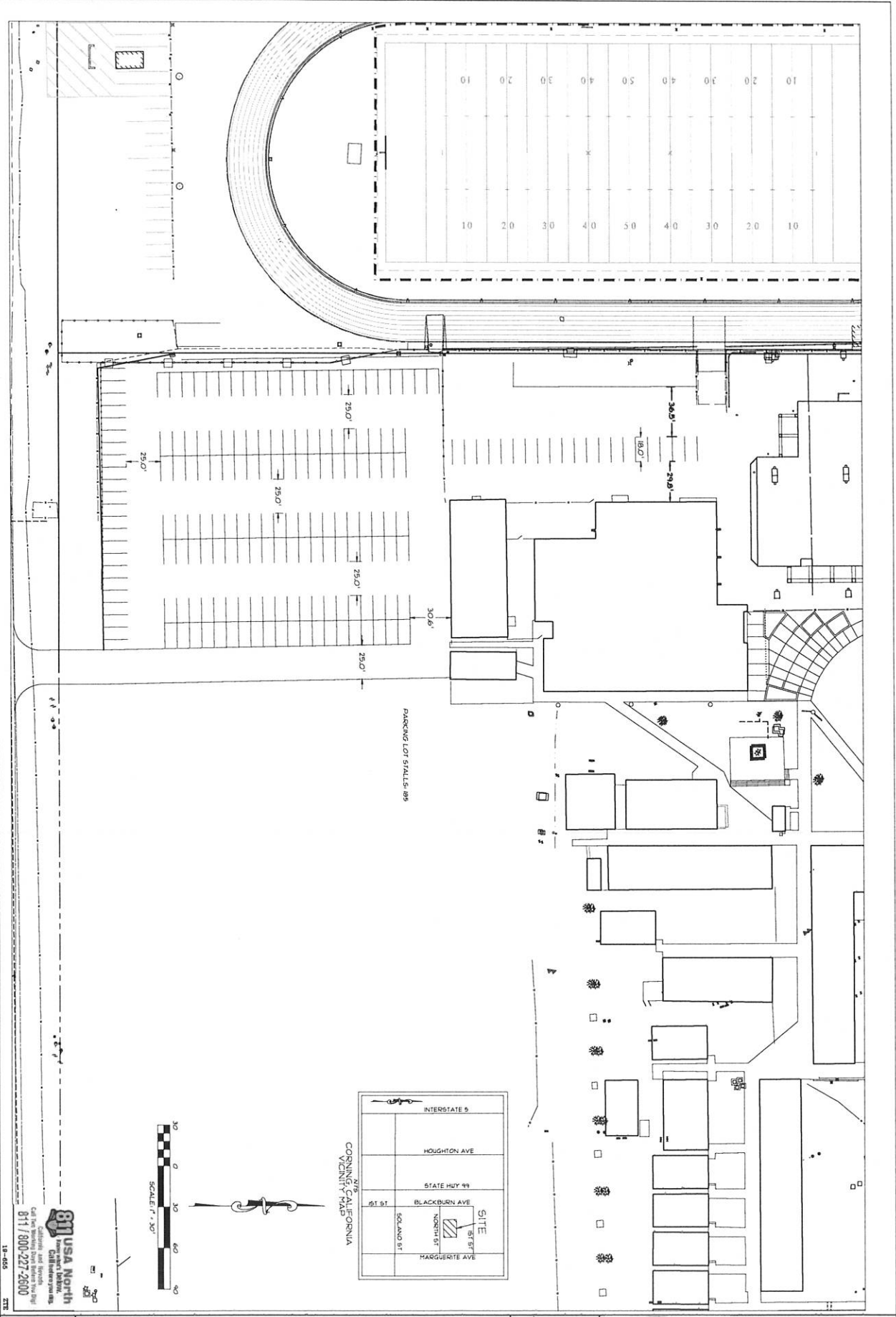
PRELIMINARY ENGINEER's OPINION OF COSTS
Corning High Parking Lot

Item	Quantity	Unit	Unit Cost	Item Total
Mobilization	1	ls	\$40,000	\$40,000
Project Layout/Surveying	1	ls	\$2,500	\$2,500
Erosion Control	1	ls	\$3,000	\$3,000
Clear and Grub	1	ls	\$2,000	\$2,000
Earthwork	2,200	cy	\$35	\$77,000
Asphalt Concrete (3" thick)	1,122	tons	\$125	\$140,250
Aggregate Base (8" thick)	1,465	c.y.	\$45	\$65,925
6" Curb	1,971	lf	\$10	\$19,710
Striping and Pavement Markings	7,385	ls	\$1.25	\$9,231
Light Poles & LED lights	12	ea	\$6,000	\$72,000
Electrical underground trench	748	lf	\$15	\$11,220
Signs	2	each	\$295	\$590
Storm Drain outlet control structure	1	each	\$2,600	\$2,600
12" storm drain pipe	368	l.f.	\$65	\$23,920
Area Drain	7	ea	\$1,500	\$10,500
			Item Subtotal	\$480,446
			15% Contingency	\$72,067
			Planning, Engineering & Permitting (5%)	\$24,022
			Total	\$576,536

This preliminary opinion of costs was developed from a schematic layout. Electrical/water connection fees not included
Quantities and items could change depending upon design and development of final, approved, improvement plans and specifications.



12-21-2019



811 USA North
Call for utility information
811 / 800-227-2800

1 OF 1

CORNING HIGH PARKING LOT
643 BLACKBURN AVE, CORNING, CA 96021
CORNING UNIFIED SCHOOL DISTRICT

NOT FOR
CONSTRUCTION



Robertson Erickson
CIVIL ENGINEERS & SURVEYORS
888 Manzanita Court
Suite 101
Chico, California 95926
530-894-3500 Fax 530-894-8955
robertsonerickson.com