

# Corning Union High School

## Regular School Board Meeting

**DATE** January 17, 2019

**TYPE OF MEETING:**

Regular

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

**MEMBERS ABSENT:**

**PLACE:** Corning Union High School  
Library

**VISITORS:**

Larry Glover, Kurt Wilkins

John Studer, Claudia Martinez

Dan Jones, Heather Felciano

Teresa Moyer

**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

Christine Towne, Chief Business Officer

Crystal Carter, Director of Food Services

Brandon Lengtat, Director of Maintenance & Operations

Dave Messmer, Director of Technology

Jessica Marquez, Administrative Assistant to Superintendent

### THE CORNING UNION HIGH SCHOOL -

1. **CALL TO ORDER:** The meeting was called to order at 5:47 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
- 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 no changes/additions.

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

**5. REPORTS:**

**5.1 STUDENT  
BOARD MEMBER:**

Felipe Morfin reported on the following:

- Winter Break
- Winter Formal
- Winter Sports
- Mr. Cardinal practice has started.
- Spring season workouts are starting.
- Band is having a fundraiser for a trip to Anaheim.
- Band has a Go Fund Me account set up to help raise funds.
- Booster Club is holding a concert in February.
- ASB held a meeting and may be trying to bring powder puff back.
- Corning Invitational is this weekend

Board Clerk, Bill Mache commented to Felipe Morfin that the national anthem was done very well the other day when he performed.

**5.2 ENROLLMENT  
REPORT:**

Superintendent, Jared Caylor shared the following:

District Enrollment is 1006

CUHS is 949

Centennial 24

Ind Study is 33

Enrollment is 40 students higher this year compared to last year at this time.

The district anticipates increased enrollment.



### 5.3 SUPERINTENDENT REPORT: Superintendent, Jared Caylor shared the following:

#### Ranch Updates:

- Superintendent, Jared Caylor has been in touch with Dr. Daley from Chico State, who runs their farm. He going to be meeting with him in the next few weeks to discuss how they run their farm, what types of funding they use to maintain it, what organizations do they have partnerships with, and are there any ways we can partner with them to maximize the utilization of our Ranch.
- Superintendent, Jared Caylor has also communicated with Tehama County Director for the UC Cooperative Extension and he said they could help us with technical assistance or other information as needed.

#### Governor's Budget Proposal

- On Tuesday, CBO, Christine Towne and Superintendent, Jared Caylor attended School Services' workshop on Governor Newsom's first budget proposal.
- Overall, the Governor's proposal is positive for K-12 education, although there is certainly no windfall of new funding for schools.
- The proposal puts \$2 billion of additional funds toward the LCFF to fund the 3.46% COLA. This is slightly more than what the district anticipated in our budget adoption and first interim.
- An important note, now that the "gap" in funding has been closed, all District will be getting the same year over year increases. For the past several years, the "LCFF winners", districts like ours with high populations of low income, English Learner, and Foster Youth, would get even larger funding increases than other districts in the state.
- So, while this budget, if passed, would increase our per pupil funding, it's not going to be the large increases we've seen over the past several years as the state has tried to return school funding to pre-recession levels.
- Another change from previous years is that we should not expect to see the large influx of one time money we've seen before. This was something Governor Brown liked to do, but this budget proposal does not seem to indicate that Governor Newsom will do the same.
- Some of the best news in the proposal is that the state would contribute a separate, one-time payment of \$3 billion into CalSTRS in order to offset some of the increases that are scheduled for employer contributions. So, while the District's share of these costs is still going to rise over the coming years, if this proposal is approved, it would slow down that rate of increase. This could save CUHSD about 1% on all certificated salaries in each of the next two years, then .5% after that.
- Lastly, it's important to remember that this is only a proposal from the Governor's office. The budget must be approved by the legislature. During Governor Brown's tenure, we got used to his proposals typically getting approved by the legislature with relatively few changes. We don't know if this will continue to be the case with Governor Newsom.

**5.4 FOOD  
SERVICE  
DIRECTORS  
REPORT:**

Director of Food Services, Crystal Carter shared the following:

Enrollment is up and so are the number of lunches/meals being served. The free and reduced lunch applications went out much earlier this year than in past years so this helped with reimbursement. Free and reduced can be qualified by medical now.

Breakfast 1500 more students served  
Lunches 3500 more students served

The numbers for supper are down a little bit this year and a current day consists of 1130 meals, not including second items or adult meals. There are approximately 5-7 adult meals per day.

Kim Vasquez retired so a new staff member has been hired. Her name is Carla Cowger. There have been a few adjustments made in the department and the current staff is six employees.

The following are offered each day:

1. Fresh Choice
2. Main Item
3. Pizza
4. Supper line (3<sup>rd</sup> meal)

The Food Service department is fully funded by the State and Federal Government through reimbursements. This covers salaries, medical, everything. These funds come out of Fund 13.

There are lunches served after school until 3:45 p.m. and also food offered to students in the summer time. The department goes to the Corning Skate Park, the City Pool and the Main Campus to serve these meals.

**5.5 ACADEMIC  
REPORT:**

Social Science Department Head, John Studer shared the following:

The department consists of the following employees:

1. John Studer- US History
2. Kurt Wilkins- Government
3. Jason Weston- History/Geography
4. Len Gundert- World History
5. Thomas Mendonsa- Geography/Government
6. Paul Adema -Geography

Most of the staff in the department help out with coaching as well. Geography is now incorporating technology with computers and/or chrome books. Textbooks are used but the technology is nice.

Teachers who have access are jumping right in and the content covered is fairly the same. Not much has changed. Textbooks are used but not every day. The big change is how testing has changed. It has given for freedom and the lessons do not feel rushed.

Board President, Jim Bingham shared that his opinion is that students still need a framework from when things happened in the past. Reading comprehension is very important.

John Studer shared that 80% is fact based and trying to build a foundation of facts. The goal is to teach the content, facts and have the students really think things through before drawing their conclusions.

School Psychologist, Teresa Moyer commented that after observing Mr. Studer she was very impressed and felt interested in the lesson and learning more. She felt it was very interesting and interactive.

## **5.6 SPECIAL ED REPORT:**

Special Ed, Department Chair and School Psychologist Teresa Moyer were both present to share information with the Board.

Heather Felciano shared the following:

She is the Department Chair. Spec. Ed Project Specialist, Assets Coordinator, Workability Coordinator, Para Shuffle Coordinator and Case Manager.

School Psychologist, Teresa Moyer is the District Program Specialist, Para Training Coordinator, Educationally Related Mental Health Provider, 504 Coordinator and Case Manager.

Melinda Robbins is a Special Ed teacher who works with moderate/severely disabled students, living skills communication transition skills, ATP Support and Case Manager

Sandy Jorgensen is the Special Ed Teacher at Centennial

Scott Button, is a Special Ed Teacher who primarily serves mild/moderately disabled students, STEM and resource math teacher, Case Manager and Cross Country Coach.

Mr. Josh Jackson is working on obtaining his CTE Credential. He is Case Manager, Football and Wrestling Coach.

Board Member, Scott Patton asked what a 504 was and Teresa Moyer shared that it was an accommodation plan. It is a legal process. An example would be a student that may have medical needs where he/she has to attend UC Davis often for health related needs. This student would have a plan established.

Teresa Moyer also shared that many people are pushing for identification with Special Education needs and now it is affecting education. There is a process and students need to qualify.

There are 119 students in Special Ed and 2 just enrolled this week. However, 3 dropped out last week. CDE has placed more regulations on school districts to be more compliant. Corning Union High School District is doing very well.

#### **5.7 WINTER COACHES REPORT:**

Boys Basketball Coaches, Kurt Wilkins and Larry Glover were present. Kurt Wilkins shared the following:

2-1 in league  
13 Varsity players  
14 JV players  
16 Freshman players

There is one Russian exchange student participating.

JV and Freshman have had a rough go but are showing improvement. Students are doing well with fundraising. They are hoping to go to a tournament in Reno so were told that they had to work hard with fundraising.

2-1 in league – loss 5 in a row before tournament.  
9-11 in season.

Chico and Foothill were added to the schedule which placed them at the CIF limit of 28. The athletes do well on the court and in the classroom. CIF may very well bump the team into Division 3 next year.

Basketball holds a youth camp which is on its 5<sup>th</sup> year this summer. It is a one week camp that seems to do very well.

Starting October 1<sup>st</sup> the gym is opened in the morning for players to be practicing and conditioning. There are usually around 22 players participating in this early practice.

Board Clerk, Bill Mache credited both coaches for a great job.

Girls Soccer Coach, Claudia Martinez shared the following:

The team participated in two tournament:

- Oroville 5<sup>th</sup>
- Williams 3<sup>rd</sup>

The team is 3-0 in leagues.

U-Prep is 1<sup>st</sup>

Coach Martinez is excited to see the program grow. The team did great with fundraising.

Coach Martinez shared that she works as an Intensive Behavior Interventionist and is coaching her 3<sup>rd</sup> year of soccer her at CUHS (this is her first year as head coach) and helps with Ballet Folklorico. Board President, Jim Bingham would like to watch the students perform. Claudia Martinez shared that they would be performing a lot in the spring.

Wrestling Coach, Dan Jones shared the following;

48 students participating now.

First year with females on the team. 20 signed up and 14 showed up. There are now 12 on the team.

2-0 in league

The team wrestles Paradise next week. Girls are fun to watch the coaches were optimistic of how it would work but it has been a great experience and it is impressive now.

Board Members asked what the girls wear and Coach Jones shared that it is a two piece shorts and shirt set. Dan Jones shared that there are 35 teams scheduled to wrestle this weekend at the Corning Invitational.

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

There was no public comment.

**7. ADJOURN TO  
CLOSED SESSION:**

The Board adjourned to closed session at 7:00 p.m.

**8. REOPEN TO PUBLIC  
SESSION:**

The Board reopened to public session at 7:47 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 Bill Mache to approve the consent agenda items.

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: _____

**10.1 REGULAR  
MINUTES:**

Approval of Board Minutes of December 13, 2018

**10.2 APPROVAL  
OF WARRANTS:**

30106937-40175959, 40175959-40175977, 40175978-40176167  
40176168-40176223, 40176223-40177062, 40177063-40177077  
40177078-40177099, 40177099-40177113

Register 000759 1/8/19  
Check # 40177338  
Check Amt. \$9,350.41

**10.3 INTERDISTRICT  
ATTENDANCE  
REQUEST:**

Interdistrict Attendance Request: Jalyn Lizama

**10.4 HUMAN  
RESOURCE  
REPORT:**

Rosa Nolan	CMUG New Hire	1/2/19	Fill vacant position
Morgan Randall	Cust./Maint I	1/2/19	Fill vacant position
Ana Thuemler	Para Educator	2/4/19	New position – 182 days

Extra Duty/Temp/Coaching Authorizations

Mike Albee	Stipend	12/31/18	Dual Enrollment
Natalia Caylor	Stipend	12/31/18	Dual Enrollment

Cassie Riddle	Stipend	12/31/18	Dual Enrollment
Jason Weston	Stipend	12/31/18	Dual Enrollment
Anna Cannon	Stipend	1/10/19	ATE Support
Claudia Martinez	Stipend	1/31/19	Ballet Folkorico
Melinda Albers	Stipend	1/31/19	BA Degree Stipend

**10.5 WILLIAMS  
QUARTERLY  
REPORT:**

The Quarterly Report on Williams Uniform Complaints for January 2019 show that no complaints were filed with any school in the district during the quarter.

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

Picture yourself in Local Government Institute Local Self Government 1994

There are approximately 150 books that have not been used for 16 years.

**10.7 NORTH STATE  
ARTS EDUCATION  
CONSORTIUM  
PARTICIPATION:**

This is a collaboration for enhanced arts education opportunities for students in the region. This MOU is between Corning Union High School District and Butte County Office of Education as partners in the North State Arts Education Consortium as of January 1, 2019.

**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.

**12.2 LCAP UPDATE:**

Superintendent, Jared Caylor reviewed the California School Dashboard:

- There are currently 5 areas that CUHSD is being assigned a “color” that represents not only our single year performance, but our year over year change, or progress. These areas are the first thing highlighted once you reach the Dashboard for our District.
- There is also general demographic information about our District, and you can click on the enrollment number to get more of a breakdown of our student population.
- Then, by scrolling down, you can look in more detail at each indicator. Some are categorized under “Academic Performance”, one under “Academic Engagement”, and one under “Conditions and Climate”.
- For each of these indicators, data is also broken down by “Equity Groups”, and you can click on the indicator to see more specific information about groups of students in our District.
- In terms of accountability, it’s important that no Equity Group is red in more than one category as this can trigger various steps that have to be taken, kind of like Program Improvement used to do.
- In the coming months, Superintendent, Jared Caylor will be meeting with various stakeholder groups to review this data, talk about what our goals are and how they relate to this data.



We'll then make minor adjustments to our District's actions and services. All of that will then be included in the update to our LCAP, which will be brought to the Board for approval in June.

### 12.3 2017/18 AUDIT REPORT:

A motion was made by Scott Patton and seconded by Todd Henderson to approve the 2017/18 Audit Report.

CBO, Christine Towne shared that there was only one finding in Associated Student Body (ASB) which was corrected. This was not a financial finding. This was because ASB was paying scholarships out of ASB Funds. Board Member, Todd Henderson asked if the entire audit report should be read and the recommendation by CBO, Christine Towne was to look at information on the findings.

There being no further discussion, the Board voted unanimously to approve the 2017/18 Audit report.

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: _____

### 12.4 GASB 75 ACTUARIAL REPORT:

The report is the result of GASB 75 actuarial valuation of the district's retiree health insurance program as of July 1, 2017

The district-paid retiree benefits is \$2,836,665 as of July 1, 2017. Based on the requirement and information, the discount determined is 3.13% for GASB 75 reporting purposes:

Expected Return on Assets	4.00%
S & P Municipal Bond 20- Year High Grade Rate Index at June 30, 2017	3.13%

GASB 75 Discount Rate	3.13%
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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: _____

### 12.5 DEVELOPER FEES:

A motion was made by Scott Patton and seconded by Bill Mache to approve the Developer Fees.



Government Code 6606 requires that an annual report of income expenditures from developer fees and the beginning and ending fund Balances in the Capital Facilities Fund be made available to the public within 180 days after the end of the fiscal year.

Residential     \$3.36 sq. ft.  
Commercial     \$.54 sq. ft.

July 1, 2017 beginning balance was \$195,855.31  
June 30, 2018 ending fund balance was \$263,736.16

Developer Fees             \$65,073.09  
Transfers                     \$0  
Interest                      \$2, 809.76  
Total Income                \$67, 882.85  
Total Beginning Balance, Revenue and Transfers in \$2636, 736.16

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

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>

## **12.6    LOW PERFORMNG STUDENTS BLOCK GRANT:**

A motion was made by Scott Patton and seconded by Todd Henderson to approve the Low Performing Students Block Grant.

The Corning Union High School District Low Performing Students Block Grant for 2018-19 include the following:

Title Expenditure  
Budgeted Expenditure  
Description on how funds will be used  
LCAP Alignment  
Measurement of effectiveness of Service

There being no further discussion, the Board voted unanimously to approve the Low Performing Students Block Grant.

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>

**12.7 PUBLIC  
HEARING  
ON RANCH  
PROJECTS:**

There were no comments.

**12.8 DECLARATION  
OF NEED:**

A motion was made by Bill Mach and seconded by Scott Patton to approve the Declaration of Need. This form was needed by the CDE for Math Teacher Jessica Flores who came from out of State. She has no CLAD Certificate.

Original Declaration of Need for 2018-19  
Corning Union High School District Code: 71506

CLAD/English Learner Authorization 1

There being no further discussion, the Board voted unanimously to approve the Declaration of Need.

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: _____

**12.9 APPROVAL OF  
UPDATES TO  
BOARD POLICIES,  
BOARD BYLAWS AND  
ADMINISTRATIVE  
REGULATIONS:**

A motion was made by Todd Henderson and seconded by Scott Patton to approve the updates to the following Board Policies, Board Bylaws and Administrative Regulations:

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: _____

**12.10 FUTURE  
AGENDA  
ITEMS:**

Superintendent, Jared Caylor shared that the CSBA Board Workshop date available is May 4<sup>th</sup>. After discussion, the Board determined that this may not be a good day as Board Clerk, Bill Mache would not be present. Superintendent, Jared Caylor will try to see about some other dates. There was also a discussion about the dates for the upcoming board retreat. The dates presented and agreed upon are March 29<sup>th</sup> and 30<sup>th</sup>.

The Board would like to continue and discuss the Audit at a future meeting.

**13. ADJOURNMENT:**

The meeting adjourned at 8:15 p.m.

**Approved**

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James Bingham, President

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William Mach, Clerk

# Corning Union High School District Regular School Board Meeting

Date of Meeting: January 17, 2019

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	Food Services Director- Director Crystal Carter	Information
5.5	Academic Report- Social Science Dept. Chair John Studer	Information
5.6	Special Ed Report- Dept. Chair Heather Felciano & Psychologist Teresa Moyer	Information
5.7	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 LEGAL COUNSEL**

Anticipated Litigation

No. of Cases: 1

## **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 13, 2018**
- 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 North State Arts Education Consortium Participation**

## **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 2017/18 Audit Report**

**Discussion/Action**

*The Board will be presented with the 2017-18 audit report.*

### **12.4 GASB 75 Actuarial Report**

**Discussion/Action**

*The Board will consider approving the report which is used in our annual audit*

*reports and financial statements.*

**12.5 Developer Fees** **Discussion/Action**

*The Board will consider approving the annual developer fees report. The annual developer fee report is a statement of revenues, expenditures and changes in fund balance for the year ended June 30, 2018.*

**12.6 Low Performing Students Block Grant** **Info./Action**

*The Board will consider approving a budget for the Low Performing Students Block Grant recently awarded to the District.*

**12.7 Public Hearing on Ranch Projects** **Info. /Discussion**

*The Board will hear public comment on upcoming projects scheduled at the Ranch.*

**12.8 Declaration of Need** **Info. /Action**

*The Board will consider approving a declaration of need for qualified educators.*

**12.9 Approval of Updates to Board Policies, Board Bylaws and Administrative Regulations AR 3460, AR5144.1, AR 6174, BB 9310, BP 1100 BP 3290, BP 4114, BP 5144.1 and BP 6174** **Info. /Action**

*The Board will consider approval of the updates made to Board Policies, Board Bylaws and Administrative Regulations related to Financial Reports and Accountability, Suspension and Expulsion/Due Process, Education for English Learners, Board Bylaws and Communication with the Public, Gifts Grants and Bequests, Transfers.*

**12.10 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	968	15	34	1017
October	960	22	31	1013
November	957	23	31	1011
December	957	23	34	1014
January	949	24	33	1006
February				
March				
April				
May				
June				

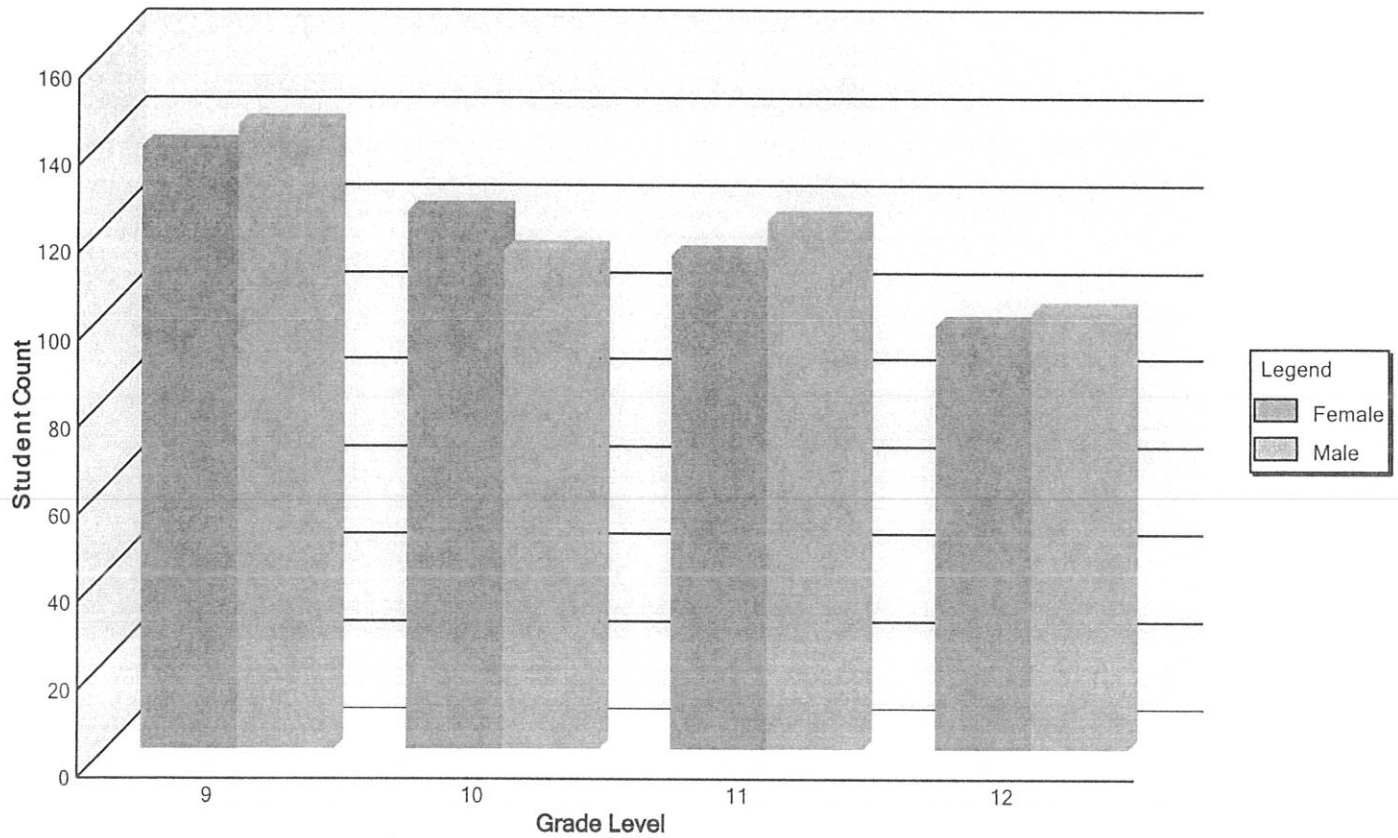
# Corning Union High School

2018-2019

## Student Distribution Report

1/15/2019

Page 1



Grade	Female	Male	Total
9	138	143	281
10	123	114	237
11	113	121	234
12	97	100	197
Totals:	471	478	949

Note: Totals include special education students.



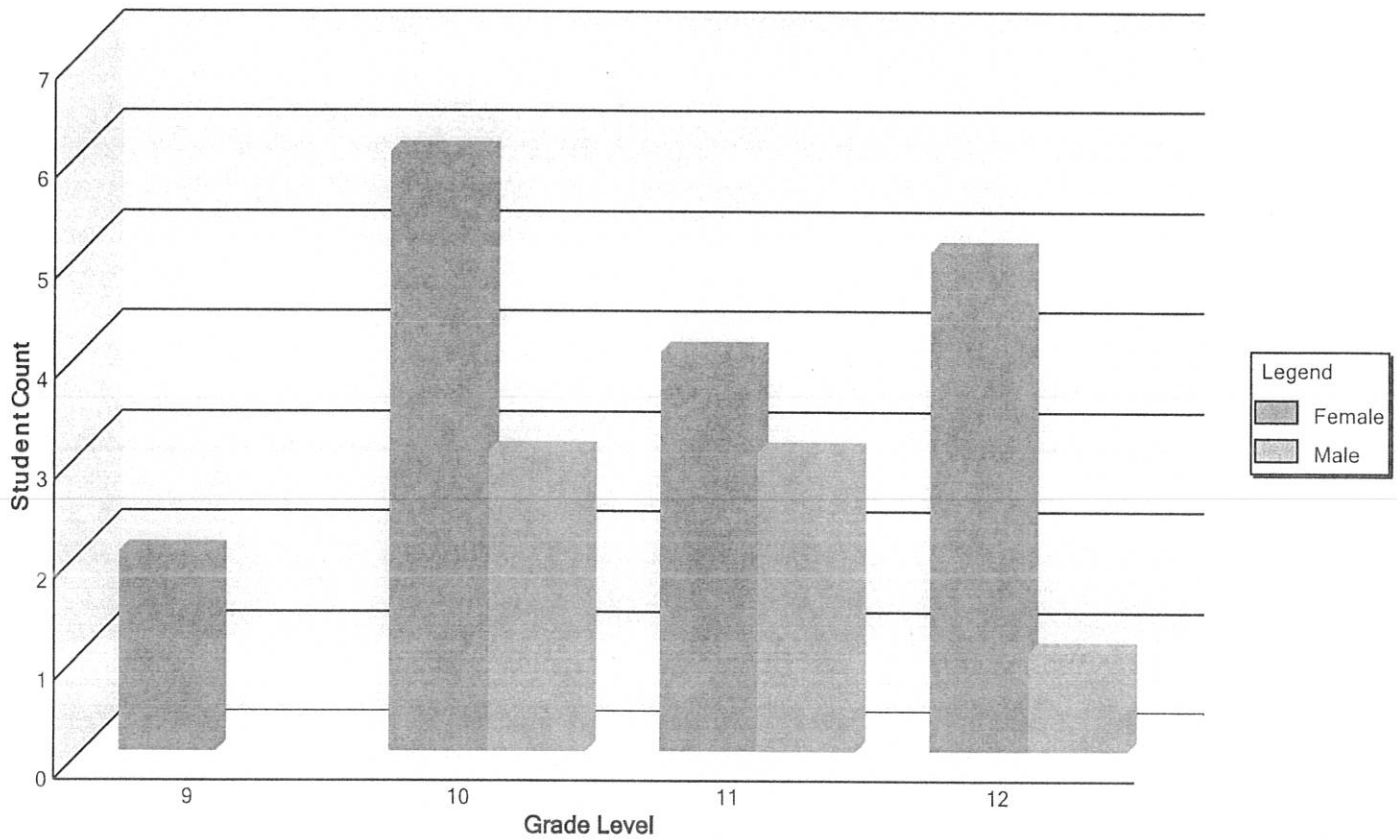
# Corning Independent Study HS

2018-2019

## Student Distribution Report

1/15/2019

Page 1



Grade	Female	Male	Total
9	2	0	2
10	6	3	9
11	4	3	7
12	5	1	6
Totals:	17	7	24

Note: Totals include special education students.

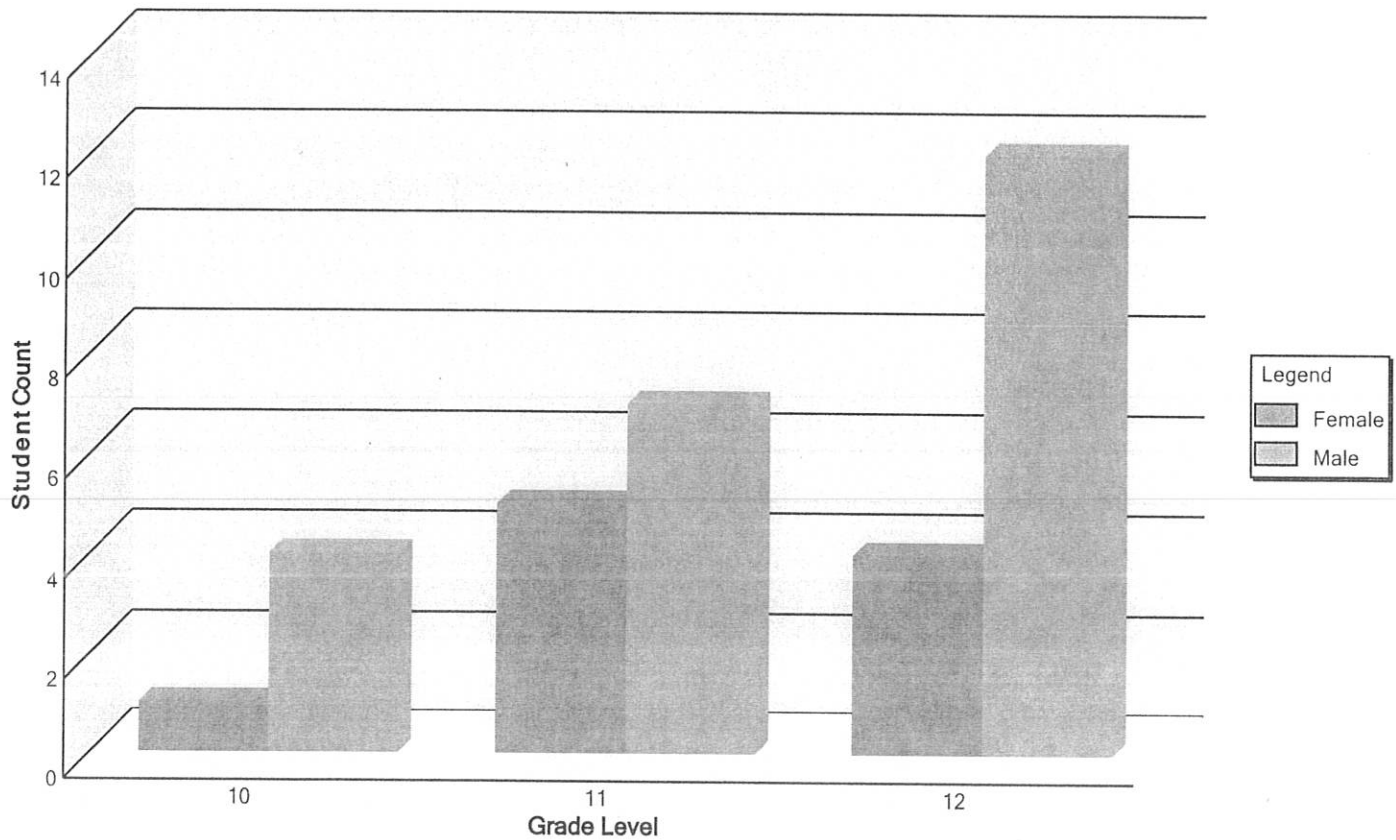
# Centennial Continuation High School

2018-2019

## Student Distribution Report

1/15/2019

Page 1



Grade	Female	Male	Total
10	1	4	5
11	5	7	12
12	4	12	16
Totals:	10	23	33

Note: Totals include special education students.



**BETTY T. YEE**  
**California State Controller**

January 9, 2019

Richard DuVarney, Tehama County Superintendent of Schools  
Tehama County Office of Education  
1135 Lincoln St.  
Red Bluff, CA 96080-3125

Re: Extension Request Approval – Fiscal Year 2017-18 Corning Union High Audit Report

Dear Mr. DuVarney:

The State Controller's Office agrees to grant your December 10, 2018 request for an extension of the December 15, 2018, filing deadline for the Corning Union High annual audit report.

We expect to receive the fiscal year 2017-18 audit report by January 15, 2019. Please notify us promptly if additional delays are anticipated in filing the report.

If you have any questions regarding this letter or any other local education agency (LEA) audit issue, please contact a member of my LEA staff by telephone at (916) 324-6442 or by email at [leaaudits@sco.ca.gov](mailto:leaaudits@sco.ca.gov).

Sincerely,

A handwritten signature in dark ink, appearing to read "Joel James", is positioned above the typed name.

Joel James, Chief  
Financial Audits Bureau  
Division of Audits

cc: Superintendent, Corning Union High  
KCoe Isom, LLP  
Raquel Tucker, Education Fiscal Services Consultant  
California Department of Education

MAILING ADDRESS P.O. Box 942850, Sacramento, CA 94250-5874  
SACRAMENTO 3301 C Street, Suite 700, Sacramento, CA 95816 (916) 324-8907  
LOS ANGELES 901 Corporate Center Drive, Suite 200, Monterey Park, CA 91754-7619 (323) 981-6802

## CUHSD SPECIAL EDUCATION STAFF

<p><b>Mrs. Heather Felciano</b></p> <p>B-1</p>		<p><b>Special Education Department Chair</b>  Special Education Project Specialist  Assets Coordinator  Workability Coordinator  Para Shuffle Coordinator  Case Manager</p>
<p><b>Mrs. Teresa Moyer</b></p> <p>Counseling Office</p>		<p><b>School Psychologist</b>  District Program Specialist (BIP, ATP, iLab)  Para Training Coordinator  Educationally Related Mental Health Provider  504 Coordinator  Case Manager</p>
<p><b>Mrs. Melinda Robbins</b></p> <p>J-2</p>		<p><b>Special Education Teacher (1.0 FTE)</b>  Primarily Serves the Moderate/Severely Disabled  Living Skills, Communication, Transition Skills  ATP Support  Case Manager</p>
<p><b>Mrs. Sandy Jorgensen</b></p> <p>Centennial Campus</p>		<p><b>Special Education Teacher (.6/.4 FTE)</b>  Primarily serves Mild/Moderately Disabled  Independent Study Teacher  Case Manager</p>
<p><b>Mr. Scott Button</b></p> <p>J-4</p>		<p><b>Special Education Teacher (1.0 FTE)</b>  Primarily Serves the Mild/Moderately Disabled  STEM and Resource Math Teacher  Case Manager  Cross Country Coach</p>
<p><b>Mr. Josh Jackson</b></p> <p>H-4</p>		<p><b>Special Education Teacher (.4/.6)</b>  Primarily Serves the General Ed &amp; Mild/Moderately Disabled  Odysseyware Program Manager  Case Manager  Football Coach  Wrestling Coach  Weight Room Coach (6:15-7:45am)</p>

# Corning Union High School

## Regular School Board Meeting

**DATE** December 13, 2018

**TYPE OF MEETING:**

Regular

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

**MEMBERS ABSENT:**

**PLACE:** Corning Union High School  
Library

**VISITORS:**

Jeremiah Fears, Natalie Welsh

**MEMBERS PRESENT:**

Jim Bingham, Scott Patton

Todd Henderson

William Mache, Ken Vaughan

**SCHOOL DISTRICT REPRESENTATIVES:**

Jared Caylor, District Superintendent

Charlie Troughton, CUHS Principal

Jason Armstrong, Associate Principal

Justine Felton, Associate Principal

Brandon Lengtat, Director of Maintenance & Operations

Jessica Marquez, Administrative Assistant to Superintendent

**THE CORNING UNION HIGH SCHOOL -**

- 1. CALL TO ORDER:** The meeting was called to order at 5:48 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. SWEARING OF NEWLY ELECTED BOARD MEMBERS:** The following elected board members took an oath of office and were sworn in as members of the Corning Union High School District Governing Board:

  - James Bingham
  - James Scott Patton
  - William Mache
- 4. ANNUAL ORGANIZATIONAL MEETING:**

**4.1 ELECTION OF  
OFFICER FOR  
2019 CALENDAR  
YEAR:**

A motion was made by Bill Mache and seconded by Ken Vaughan to elect Jim Bingham as the Board President for the 2019 calendar year. Mr. Mache stated that Mr. Bingham has shown great leadership through some trying times and he has a lot of work invested and knowledge for the vision of the Rodgers Ranch. There being no further discussion, the Board voted unanimously to approve the election of Mr. Bingham as school board President for the 2019 calendar year.

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>

A motion was made by Ken Vaughan and seconded by Jim Bingham to elect William Mache as the Board Clerk for the 2019 calendar year. There being no further discussion, the Board voted unanimously to approve the election of Mr. Mache as school board Clerk for the 2019 calendar year.

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>

A motion was made by Todd Henderson and seconded by Bill Mache to appoint Superintendent, Jared Caylor as the Board Secretary for the 2019 calendar year. There being no further discussion, the Board voted unanimously to approve Mr. Caylor as the school board secretary for the 2019 calendar year.

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>

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

A motion was made by Scott Patton and seconded by Jim Bingham to approve the dates and times presented to the Board for the regular scheduled school board meetings of 2019. The meetings typically are held on the third Thursday of the month with a few exceptions.



The vote is as follows:

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

## 5. ROLL CALL:

Board President, Jim Bingham asked for a roll call.

Attendance is as follows:

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

## 6. 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 the following changes:

7.6 will be come 7.1

7.4 will become part of 15.1

7.8 will be tabled to a future board meeting

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

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>

## 7. REPORTS:

### 7.1 ASSOCIATE PRINCIPAL REPORT:

Associate Principal, Jason Armstrong thanked the Superintendent and Board for allowing for the reordering of the agenda. He wanted to update the Board on a few areas:

Counseling- the hot topic has been the students from Paradise and how many we have. There are currently five students enrolled from Paradise and most of them are in the 9<sup>th</sup> grade. There may be more as some of these families settle into a more permanent solution. Corning Elementary and Red Bluff seem to have a bit more coming in at approximately 15-20 students more at each school.

Mr. Armstrong touched on the course catalog and how the district would like to keep transparency and allow for students and parents to plan ahead. Board President, Jim Bingham asked if there was something in the catalog as a warning for students and parents in case they were failing. Mr. Armstrong shared that the counselors share this individually with the students but Mr. Bingham feels that there is a need for the students and parents to know ahead of time. Associate Principal, Jason Armstrong will make sure that this gets taken care of.

Update on grant opportunities:

1. CTE Grant- which is ongoing
2. Strong Workforce Program

The State has approved money to improve CTE Pathways. There is 164 million dollars. 14 million will go to community colleges to develop pathways linked with colleges. The other 150 million is broken up into regions of the state. This is a competitive grant but the district is applying for it.

The CTE Grant is one that the district has had for the past 3 years. This is approximately 120-150K per year and used for a variety of pathways, equipment and teachers' salaries. Each year the district reapplies for this grant.

Pre-apprenticeship program. Dan Proctor in woodshop is very excited and Mr. Armstrong has been in contact with Mr. Beardsley via email. He will be meeting with Andrew Meredith to assist with this. He attended a union meeting on Monday on the requirements and implementation. This is a great opportunity for Adult Ed as well. The district is ahead of the game with this compared to other schools/districts.

Board Clerk, Todd Henderson asked if he needed help with these grant submissions and Jason shared that he seems to be doing pretty well with the help that he had received from Sally Tollison and the samples of previous submitted applications.

Board President, Jim Bingham suggested the carpentry union and shared his insight on the programs for Crane Operators/Pile Drivers.

## **7.2 STUDENT BOARD MEMBER:**

Felipe Morfin was not present so that he could attend a band performance being held this evening.



### **7.3 ENROLLMENT REPORT:**

Superintendent, Jared Caylor shared the following:

District Enrollment is

CUHS is 957

Centennial is 34

Ind Study is 23

The main campus has increased 39 students from last year and district wide has increased 43 students from last year. The growth is holding steady.

### **7.4 SUPERINTENDENT REPORT:**

Superintendent, Jared Caylor shared the following:

Rodgers Ranch Orchard Update- An Orchard Development Budget handout was distributed to the board members for review in their own time. This is just a beginning draft of some ideas and costs.

Superintendent, Jared Caylor met w/ DC Felciano earlier this week to get his input on how to move forward with an orchard at the Ranch.

After discussing various options, they focused in on the idea of planting approximately 60 acres of Chandler Walnuts.

The main arguments for planting these walnuts is that they are easier to farm than other crops, they are cheaper to farm than almonds (no bees), and they are aesthetically a nice look for the ranch. Additionally, the trees last approximately 40 years, so it is a good long term investment.

If the District chooses to go this route, the Board would need to decide on the spacing of trees. This is something DC would be willing to help with and could possibly bring other local farmers.

If the Board makes a decision on what type of trees, and makes a decision on spacing, Superintendent, Jared Caylor can then proceed with getting quotes on the motor for the well, ground work, irrigation, etc.

Superintendent, Jared Caylor has prepared some very rough estimates of cost and income for this project, along with possible ways to pay for it.

Rodgers Ranch Cattle

Bob Safford has informed Superintendent, Jared Caylor that he has 6 steers that are ready to be sold and he is planning on doing so over the Christmas break. There are also 3 heifers, but his plan is to keep those, which would bring the herd to 13. However, there are a few heifers that are getting older so these 3 can maintain the current size of the herd. Additionally, there is a set of twins that were born late, so they are not yet ready to sell. Bob selling these steers is keeping with past practice and previous Board directives, but the Board had requested to be notified when this was going to happen.

### Solar Panel Addition

Mr. Bingham had asked about the possibility of adding additional solar panels to our existing set up. Superintendent, Jared Caylor contacted the engineer that we work with. He was out of the office this week, but emailed Mr. Caylor and said he'd take a look next week.

### Holiday Breakfast

Change in format. Marleigh Williams gets to enjoy the event with the rest of us. Will be held in the North Conference room, Thursday December 20th beginning at 6:45. Sally Tollison and Debbie Castle will be recognized at 7:30 as they will be retiring.

### **7.5 RODGERS RANCH FINANCIALS:**

This item will become part of the presentation in 15.1

### **7.6 RODGERS ENDOWMENT & LOAN UPDATE:**

Eric Moxon thanked the Board for the invitation to be here to report on the Endowment Trust.

Total Par Value \$3,678,905

Par Value \$3, 275,000

Target Par Value \$3,300,000

Called Securities

11/1/18 \$5, 000 6.25 CA Muni

\$5K waiting to be invested

Cash Flow Projected is \$196, 388

There was a brief discussion of possibly paying down the loan. The last 2 years has been to pay scholarships and bare essentials so there is now a little extra money. The question is do we pay down the loan or use this to offset the cost for future projects. Board President, Jim Bingham would like to pay it down and get money from grants and other sources if possible for the future anticipated projects. CBO, Christine Towne distributed the Rodgers Ranch Checking account summary which shows a breakdown of loan payments, legal, audit, scholarships, utilities, supplies and payroll. Eric Moxon explained that he would be happy to adjust the loan amount with just a phone call but suggested to discuss a bit more and have a plan set in place. Superintendent, Jared Caylor suggested that this be brought as an action item in March and the Board agreed.

**7.7 ACADEMIC  
REPORT  
PE:**

Department Chair, Natalie Welsh thanked the Board and Superintendent for the invitation to report.

A variety of classes are introduced to students and PE is still a 4 year requirement. The department is in the second round of physical fitness testing. The students are tested 3 times but not all three totals go to the state. Last year the May submission shows improvement in three areas which is exciting to see. The upcoming unit is the Fit Formula Review. This focuses of 5 components of fitness. There is notetaking, review and games, strategies and then the test. This was in April or May before and now is in February for those applying for the PE Waiver.

There were only 10 or 12 waivers approved last year with only 18 students who applied. This is a great improvement from past years. There are students now taking salsa and swing also.

Natalie Welsh thanked the Board for keeping PE a four year requirement and shared that it is a shock to know more than ½ of the students are not in a healthy range. Board President, Jim Bingham is amazed at how many people in society are overweight now days compared to the 60's, 70's and 80's. There is a report that goes home to each student sharing if the student is in an unhealthy, healthy or very unhealthy zone.

In closing, Natalie thanked the Board again and Mr. Bingham and Mr. Mache shared their appreciation for Natalie and what she does to help the students of Corning Union High School.

**7.8 SPECIAL ED  
REPORT:**

This item has been tabled for a future board meeting.

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

There was no public comment.

**9. ADJOURN TO  
CLOSED SESSION:**

The Board adjourned to closed session at 6:44 p.m.

**10. REOPEN TO PUBLIC  
SESSION:**

The Board reopened to public session at 7:32 p.m.

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

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

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

The agenda was approved earlier and there is no additional reordering.

**13. CONSENT AGENDA  
ITEMS:**

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

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: _____

**13.1 SPECIAL  
MINUTES:**

Approval of Special Board Minutes of November 8, 2018

**13.2 REGULAR  
MINUTES:**

Approval of Regular Board Minutes of November 15, 2018

**13.3 APPROVAL  
OF WARRANTS:**

30106161-40174292, 40174293-40174369, 40174369-40174598  
40174598-40174669, 40174669-40174691, 40174977-40174994  
40174995-40175018, 40175018-40175343, 40175344-40175522  
40175523-40175536

Check# 40175959 Check Amt. #6,978.78

**13.4 INTERDISTRICT  
ATTENDANCE  
REQUEST:**

Interdistrict Attendance Request: Allyson Madrigal

**13.5 HUMAN  
RESOURCE  
REPORT:**

Amanda Medrano	Attendance Clerk	12/6/18	Vacant Position
Elizabeth Morris	Para Educator	11/26/18	182 days, 12.7 hrs/day

Extra Duty/Temporary/Coaching Authorizations

Please see attached.

**13.6 TEHMA COUNTY  
PLAN FOR THE  
EDUCATIONS OF  
EXPELLED AND  
AT-RISK STUDENTS:**

California Ed Code Section 48926 requires county superintendent, in conjunction with superintendent of the school districts within the county to develop a plan for providing educational services to all expelled pupils in that county. After approval of all appropriate Board of Trustees, this triennial plan will be submitted to the State Superintendent of Public Instruction. TCDE will continue to provide leadership while monitoring the need for programs and services. The county office and districts will collaborate in providing additional resources should they be required.

**14. PUBLIC COMMENT:**

There was no public comment.

**15.1 ITEMS FOR ACTION  
AND  
DISCUSSION:  
DISCLOSURE:**

**15.1 INTERIM  
REPORT ON  
FINANCIAL  
STATUS:**

A motion was made by Todd Henderson and seconded by Ken Vaughan to approve the Interim Report on Financial Status that that was given to the Board by CBO, Christine Towne.

The following items were shared:

Total Revenue Summary

Local Revenue 6.65%

State Revenue 8.07%

Federal Revenue 6.86%

LCFF Sources 78.43%

Total Expenditure Summary

Dollars per ADA Total \$13,648.63 Total Amount \$12,897,957

Comparison of Unrestricted Revenues

Total Rev Adopted 10,993,531 1<sup>st</sup> Int 11,621,860 Diff 628,329

Comparisons of Unrestricted Expenditures

Total Ex Adopted 8,710,087 1<sup>st</sup> Interim 9,208,531 Diff 498, 444

Comparison of Contributions to Restricted Programs

CTE 32%, M&O 20%, Spec Ed 18%, Centenn 15%, Trans. 15%

Comparisons of Unrestricted Fund Balance, Reserves

Ending fund balance 874,197

General Fund 2018/19 1<sup>st</sup> Interim Unrestricted, Restricted and Total

Unrestricted MYP

Ending Fund Balance	2018-19	\$3,361,798
	2019-20	\$3,642,603
	2020-21	\$3,843,852

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

A motion was made by Ken Vaughan and seconded by Todd Henderson 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: <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: _____

**15.3 UPDATE TO  
BP1330, AR 1330, BP 1400,  
BP 3320 & AR3320:**

A motion was made by Scott Patton and seconded by Bill Mache to update the following Board Policies as recommended.

BP 1330, AR 1330, BP 1400, BP 3320 & AR 3320

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: _____

**15.4 FUTURE  
AGENDA  
ITEMS:**

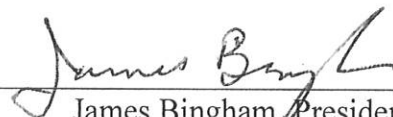
The following items will be placed on future agendas.


Public input on Ranch recommendations	– Jan/Feb
Public input – Action Item	March
Decision to pay down the loan	March
Special Ed Report	January
List of upcoming projects (reserve)	Jan/Feb

**16. ADJOURNMENT:**

A motion was made by Ken Vaughan and seconded by Scott Patton to adjourn the meeting. The meeting adjourned at 8:00 p.m.

**Approved**

  
James Bingham, President

  
William Mache, Clerk

## ReqPay12c

## Board Report

Checks Dated 12/01/2018 through 12/31/2018

Board Meeting Date January 17, 2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
30106937	12/10/2018	CHRISTINA E. COSTA	Cancelled			286.57 *
		Cancelled on 12/21/2018, Cancel Register # PM181222				
30106958	12/10/2018	JAMES L. GUNDERT	Cancelled			273.39 *
		Cancelled on 12/21/2018, Cancel Register # PM181222				
30106976	12/10/2018	BRAD P. MARTIN	Cancelled			242.63 *
		Cancelled on 12/21/2018, Cancel Register # PM181222				
40175959	12/06/2018	U.S. BANK CORPORATE PAYMENT SYSTEM	01-4300	ASSETS SUPPLIES - COOKING CLUB	73.29	
				ASSETS- TURKEY TROT	258.60	
				ASSETS: COOKING CLUB	39.71	
				CREDIT - ASSET FLAGS COLOR GUARD	599.25-	
				DISTRICT REQUEST FOR LITERACY	120.74	
				BASKET		
				HEALTH OFFICE SUPPLIES	6.47	
				J2- COOKING SUPPLIES	78.82	
				NOV - FOOD - FOOD/NUTRITION CLASS	305.16	
				OCT - FOOD - FOOD/NUTRITION CLASS	386.51	
				STUDENT BOARD MEMBER NAME PLATE	28.33	
				PD NEW PROFES. INSTITUTE FRESNO	85.85	
				11/6/18		
				CATA FALL LODGING EUREKA 11/2/18	466.02	
				CETPA CONF LODGING SACRAMENTO	741.18	
				11/13/18 - 11/16/18		
				ESCAPE CONF-LODGING 10/29/18	194.41	
				LODGING-CBO SYMPOSIUM - NOV 14-16, 2018	392.08	
				PD NEW PROFES. INSTITUTE FRESNO	113.75	
				11/6/18		
				PD WIBC BAND CONF SEATTLE WA	674.58	
				11/16/18		
				PD WORKABILITY LODGING	565.92	
				11/5/18 - 11/7/18 ANAHEIM		
				STU MENTAL WELLNESS CONF SAC	1,205.52	
				01/22/19		
				TITLE III - EL TRAINING ALL CONF	425.00	
				ASSETS CPR/ FIRST AID CLASSES	109.64	
				R Farm Website Host Fee	300.00	
				CSNA ANNUAL CONF - REGISTRATION	462.00	
				11/7/18		

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## ReqPay12c

## Board Report

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Board Meeting Date January 17, 2018

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40175959	12/06/2018	U.S. BANK CORPORATE PAYMENT SYSTEM	13-5200	CSNA CONF 11/7/18 - LODGING/PARKING/AIRFARE	570.41	
40175960	12/06/2018	AMAZON CAPITAL SERVICES, INC	01-4300	Unpaid Sales Tax CHROMEBOOK CHARGER FOR ADEMA HARD DRIVE FOR CAMERA SERVER MASKS - NURSE SUPPLIES PRIVACY SCREENS AND PHONE FOR ADULT ED	25.96- 16.99 130.14 104.00 249.16	6,978.78
40175961	12/06/2018	AMERICAN RED CROSS HEALTH & SAFETY SRVS	01-5800	ASSETS CPR/ FIRST AID CLASSES		300.00
40175962	12/06/2018	AMERIPRIDE UNIFORMS SERVICES	01-5500	LAUNDRY SERVICE CUSTODIAL/M&O	140.97	
40175963	12/06/2018	AT&T	01-5508	UNIFORMS M&O	208.97	349.94
40175964	12/06/2018	CDW GOVERNMENT	01-5901	TELEPHONE CALNET 3 SERVICE		528.92
40175965	12/06/2018	COASTAL BUSINESS SYSTEMS, INC.	01-4400	PROJECTOR FOR H-7		466.87
			01-5620	CBO - COPIER	43.10	
				THREE COPIER PAYMENTS	3,540.08	
40175966	12/06/2018	CORNING ACE HARDWARE	13-5620	CAFE - COPIER		3,626.28
40175967	12/06/2018	ELLIS ART SUPPLY	01-4300	M&O SUPPLIES	43.10	13.65
			01-4300	ART SUPPLIES	209.66	
40175968	12/06/2018	GREAT AMERICA FINANCIAL SERVICES CORPORATION	01-7438	Unpaid Sales Tax PHONE SYSTEM LEASE	.49- 294.46	209.17
40175969	12/06/2018	HUNT & SONS, INC	01-7439	PHONE SYSTEM LEASE	1,069.78	1,364.24
			01-4311	GASOLINE	446.01	
40175970	12/06/2018	MCCOY'S HARDWARE & FARM SUPPLY	01-4312	DIESEL	914.08	1,360.09
40175971	12/06/2018	MT. SHASTA SPRING WATER CO. INC	01-4300	M&O SUPPLIES	22.97	60.35
40175972	12/06/2018	OFFICE DEPOT	01-5800	I-2 OFFICE WATER 1191151-2		
			01-4300	WATER SERVICE	8.62	31.59
				CREDIT	39.78-	
40175973	12/06/2018	OLIVE CITY AUTO PARTS DERODA. INC	01-4300	CTE BLANKET PO OFFICE SUPPLIES	52.36	
40175974	12/06/2018	P G & E	01-5503	OFFICE SUPPLIES FOR SPECIAL EDUCATION DEPT	18.56	31.14
			19-5503	M&O SUPPLIES		17.62
				RFARM ELECTRIC 1469483914-4	96.79	
40175975	12/06/2018	RADIO ENGINEERING INDUSTRIES	01-4400	RANCH ELECTRIC 1427817250-8 & 0085264916-9	458.75	555.54
40175976	12/06/2018	ROTARY CLUB OF CORNING CALIFORNIA	01-5300	ASSETS- CAMERA ON VAN		1,425.47
40175977	12/06/2018	SAV-MOR FOODS	01-4300	ROTARY MEMBERSHIP - CAYLOR ASSETS- COFFEE TRUCK SUPPLIES	127.00 3.58	

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## Board Report

Checks Dated 12/01/2018 through 12/31/2018

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40175978	12/06/2018	TEHAMA COUNTY MOSQUITO C/O SCI CONSULTING GROUP	01-5800	DIRECT PAY VECTOR CONTROL M & O		7.36
40175979	12/06/2018	TEHAMA CO DEPT OF EDUCATION	01-5200	INTERACTIVE PROCESS WORKSHOP	200.00	
			13-5200	INTERACTIVE PROCESS WORKSHOP	50.00	250.00
40175980	12/06/2018	TKO ELECTRONICS, INC	01-4300	IEP COMPUTER		376.04
40175981	12/06/2018	SALLY A. TOLLISON	01-5200	REIMB PARKING & TAXIS		104.20
40175982	12/06/2018	CLEMENTINA TORRES	01-5200	PD ACCTABILITY SF12/02/18 MEALS	64.00	
			01-5211	PD ACCTABILITY SF12/02/18 MILEAGE		248.21
40175983	12/06/2018	U.S. BANK EQUIPMENT FINANCE	01-5620	CTE COPY CENTER RICOH COPIER PAYMENT	184.21	887.05
40175984	12/06/2018	W.W. GRAINGER, INC.	01-4300	CUSTODIAL SUPPLIES	52.75	
				M&O SUPPLIES	860.39	913.14
40175985	12/06/2018	WEST COAST PAPER	01-4300	COPY CENTER PAPER SUPPLIES	291.43	
40175986	12/06/2018	WEST VALLEY FFA	01-5800	SHASTA SECTION FFA CONTEST REGISTRATION	.68-	290.75
				Unpaid Sales Tax		312.00
40176157	12/10/2018	MARCO'S PIZZA	13-4700	PIZZA		7,735.00
40176158	12/11/2018	A-Z BUS SALES	01-4300	TRANS PARTS/SUPPLIES	275.35	
40176159	12/11/2018	AMAZON CAPITAL SERVICES, INC	01-4300	CREDIT	187.41-	274.71
				Unpaid Sales Tax		
40176160	12/11/2018	AMERIPRIDE UNIFORMS SERVICES	01-5500	SPEED- MOD/SEVERE CLASS LAUNDRY SERVICE CUSTODIAL/M&O	245.10	57.69
				TRANS LAUNDRY SERVICE	140.97	
				UNIFORMS M&O	118.65	
40176161	12/11/2018	AMPLIFIED IT, LLC	01-5508	GOOGLE SUITE MANAGEMENT TOOLS	190.25	449.87
40176162	12/11/2018	BIG TIME PEST CONTROL BULLERT ENTERPRISES	01-5505	CENT PEST CONTROL	50.00	639.00
				CUHS PEST CONTROL	200.00	
				RFARM PEST CONTROL	50.00	
				TRANS PEST CONTROL	50.00	
40176163	12/11/2018	CALIF. ASSOCIATION FFA	01-5800	REGISTRATION FOR MFE & ALA		350.00
40176164	12/11/2018	CDW GOVERNMENT	01-4300	PROJECTOR MOUNTS FOR INFOCUS PROJECTORS	258.21	1,995.00
40176165	12/11/2018	CORNING ACE HARDWARE	01-5833	IEP COMPUTER- LICENSING	62.00	320.21
			01-4300	M&O SUPPLIES	13.35	
40176166	12/11/2018	CORNING LUMBER COMPANY	19-4300	RANCH SUPPLIES	18.41	31.76
40176167	12/11/2018	CORNING UNION HIGH SCHOOL	01-4300	M&O SUPPLIES		68.42
			01-4300	CARDINAL NEST - STUDENTS IN NEED - SUPPLIES	23.65	

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40176168	12/11/2018	DEANNA AILEEN HAMILTON	01-5800	TRAINING SERVICES	1.65-	22.00
40176169	12/11/2018	ALFRED D. DRUM	11-5202	NOVEMBER 2018 MILEAGE		1,620.82
40176170	12/11/2018	DEANNA L. GLOVER	01-5200	PD ADMIN PROF CHICO 12/11/18 MEAL	18.00	66.39
			01-5202	PD ADMIN PROF CHICO 12/11/18 MILEAGE	32.27	50.27
40176171	12/11/2018	GREEN WASTE OF TEHAMA	01-5506	DISPOSAL R-FARM 4018-2763626		129.85
40176172	12/11/2018	HUNT & SONS, INC	01-4311	GASOLINE	576.18	
40176173	12/11/2018	IEC POWER, LLC	01-4312	DIESEL	1,332.32	1,908.50
40176174	12/11/2018	ADRIANA R. JIMENEZ	01-5699	SOLAR		1,181.79
40176175	12/11/2018	MCCOY'S HARDWARE & FARM SUPPLY	01-5200	REIMB PARKING/BAGGAGE P19-00252		98.00
			01-4300	M&O SUPPLIES	267.62	
40176176	12/11/2018	MJB WELDING SUPPLY	19-4300	RANCH SUPPLIES	598.41	866.03
			01-4300	CONSUMABLES FOR SHOP CLASSES	629.86	
40176177	12/11/2018	MT. SHASTA SPRING WATER CO, INC	01-5800	WATER SERVICE	1.46-	628.40
40176178	12/11/2018	NORCAL TRUCKS, INC NORCAL KENWORTH ANDERSON	01-4300	TRANS PARTS/SUPPLIES		23.81
40176179	12/11/2018	OLIVE CITY AUTO PARTS DERODA, INC	01-4300	M&O SUPPLIES	25.11	91.26
40176180	12/11/2018	P G & E	01-5503	TRANS PARTS/SUPPLIES	203.25	228.36
			01-5504	TRANS GAS/ELECTRIC 6939801749-6	253.06	
40176181	12/11/2018	PITNEY BOWES GLOBAL FIN. SVCS LEASE	01-5620	TRANS GAS/ELECTRIC 6939801749-6	63.92	316.98
40176182	12/11/2018	POWER DISTRIBUTORS LLC	01-4300	POSTAGE LEASE		618.66
40176183	12/11/2018	RICOH USA, INC.	11-5620	CLASS SUPPLIES		298.33
40176184	12/11/2018	SAV-MOR FOODS	01-4300	AD ED COPIER LEASE 72073-1021451ML		149.78
40176185	12/11/2018	MARIA T. TENA	11-5211	ASSETS-- COFFEE TRUCK SUPPLIES		13.96
40176186	12/11/2018	DAVID E. TINKER	01-5200	NOVEMBER 2018 MILEAGE		55.92
40176187	12/11/2018	VALLEY IND. COMMUNICATIONS	01-5900	REIMB LODGING P19-00318		277.18
				COMMUNICATIONS - ROUND MTN & SOUTHFORK		225.00
40176188	12/11/2018	VERIZON WIRELESS	01-5902	DISTRICT CELL PHONE SERVICE		24.14
40176189	12/11/2018	W.W. GRAINGER, INC.	01-4300	M&O SUPPLIES		382.56
40176222	12/12/2018	BUTTE COUNTY OFFICE OF ED SUSAN BERGER, FINANCIAL DEPT	01-5800	ELD TRAINING/PREP/MTG/SITE VISIT-HOLLY HARDING		2,250.00
40176223	12/12/2018	CALIFORNIA'S VALUED TRUST	01-3402	DEC 2018 TRUSTEE M/DV	3,596.77	
			01-3701	DEC 2018 CERT RETIREE	4,284.48	
			01-3702	DEC 2018 RET C HALL	1,320.85	
				DEC 2018 RET D HAMILTON	1,072.59	

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40176223	12/12/2018	CALIFORNIA'S VALUED TRUST	01-3702	DEC 2018 RET L MINTO	1,409.11	
			13-3702	DEC 2018 RET T JOHNSON	1,604.66	
			76-9513	DEC 2018 RET K VASQUEZ	827.11	
			76-9551	DEC 2018 MEDICAL	127,760.00	
			76-9552	DEC 2018 LIFE	114.00	
			76-9553	DEC 2018 DENTAL	16,489.16	
			01-5200	DEC 2018 VISION	2,129.94	
40176224	12/12/2018	JARED K. CAYLOR		GOV BUDGET - MEAL PER DIEM	18.00	160,608.67
				REIMBURSE LUNCH PER DIEM-LEFT EARLY	18.00-	
			01-5202	NOV SUPT-LOCAL MILEAGE	52.97	
			01-5211	GOV BUDGET - MILEAGE REIM	131.89	
				NOV SUPT-NON-LOCAL MILEAGE	104.86	
				LEGAL - BUSINESS MATTERS	252.00	289.72
40176225	12/12/2018	DANNIS WOLIVER KELLEY	01-5801	LEGAL - PERSONNEL	2,137.50	
				LEGAL - SCHOOL SITE	570.00	
40176226	12/12/2018	FULL CIRCLE SPEECH THERAPY	01-5800	SPEECH SVC-NOV2018	2,959.50	
40176227	12/12/2018	JACK SCHREDER & ASSOCIATES	21-6272	BOND - SCHOOL FACILITY PROJECT	2,880.00	
40176228	12/12/2018	KCOE ISOM	01-5802	17/18 AUDIT - PROGRESS 5	2,090.00	
40176229	12/12/2018	MCCOY'S HARDWARE & FARM SUPPLY	21-6170	POLE VAULT COVER/STRUCTURE (BOND)	8,000.00	
					7,822.65	
40176230	12/12/2018	NORTHERN SERVICES	21-6170	N. SERVICES EQUIPMENT RENTAL (BOND) M & O	1,320.00	
40176231	12/12/2018	TEHAMA CO DEPT OF EDUCATION	01-5200	ATE-NEW TEACHER		
				INDUCTION/ENROLLMENT		27,300.00
40176232	12/12/2018	CHRISTINE D. TOWNE	01-5200	GOV BUDGET - MEAL PER DIEM	18.00	
				PERSONNEL CLASS 3 - 11/30 MEAL PER DIEM	109.00	
				NOVEMBER 2018 - MILEAGE	156.42	
			01-5202	GOV BUDGET - MILEAGE REIM	131.89	
			01-5211	PERSONNEL CLASS 3 - 11/30 MILEAGE REIM	199.47	614.78
40176233	12/12/2018	CHARLES D. TROUGHTON	01-5202	NOVEMBER 2018- MILEAGE		
40176963	12/19/2018	MARCO'S PIZZA	13-4700	PIZZA	94.39	
40176964	12/19/2018	SAV-MOR FOODS	13-4700	FOOD	2,730.00	
40176965	12/19/2018	THE PLATINUM PACKAGING GROUP	13-4300	SUPPLIES	28.84	
				DEC MILEAGE - LOCAL	75.31	7,368.60
40177062	12/19/2018	JARED K. CAYLOR	01-5202	CTE HEALTH PATHWAY	180.94	
			01-5211			256.25

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40177063	12/19/2018	CITY OF CORNING POLICE DEPT.	01-5800	NOV SCHOOL RESOURCE OFFICIER		6,257.46
40177064	12/19/2018	JACK SCHREDER & ASSOCIATES	21-6272	BOND - SCHOOL FACILITY PROJECT		825.00
40177065	12/19/2018	LATISHA CONNALLY SALINAS	01-5202	NOV 2018 - HOME TO SCHOOL STUDENT TRANSPORTATION		64.42
40177066	12/19/2018	SCHOOL SERVICES OF CALIFORNIA	01-5200	1/15/19 GOVERNOR'S BUDGET REGISTRATION		450.00
40177067	12/19/2018	SUTTER CO. SUPERINTENDENT OF EDUCATIONAL SERVICES	01-5200	CATIP PROGRAM -COSTA YEAR 2		1,000.00
40177068	12/19/2018	SALLY A. TOLLISON	01-5202	SEPT-OCT LOCAL MILEAGE		
40177069	12/19/2018	CHRISTINE D. TOWNE	01-5200	PERSONNEL CLASS 4 - 01/2019 BRIDGE TOLLS	9.00	177.67
				PERSONNEL CLASS 4 - 01/2019 MEAL PER DIEM	100.00	
				REIMBURSE MEAL PER DIEM - LEFT 1 DAY EARLY	26.00-	
				PERSONNEL CLASS 4 - 01/2019 MILEAGE REIM	199.47	282.47
40177070	12/19/2018	AMAZON CAPITAL SERVICES, INC	01-5211			
			01-4300	ASSETS- CHARGING STATION	93.97	
				BATTERY FOR H FELCIANO LAPTOP	56.98	
				COPY CENTER	333.03	
				GAMES	75.96	
				M & O ITEM	24.56	
				PRESENTATION REMOTE FOR S MBRIDE	30.57	
				USB EXTENSIONS	20.97	
40177071	12/19/2018	AMERIGAS	01-5504	PROPANE FOR M&O SHOP		636.04
40177072	12/19/2018	AMERIPRIDE UNIFORMS SERVICES	01-5500	LAUNDRY SERVICE CUSTODIAL/M&O	140.97	83.56
				TRANS LAUNDRY SERVICE	83.92	
				UNIFORMS M&O	219.99	
40177073	12/19/2018	AMPLIFIED IT, LLC	01-5508	SYSCLOUD BACKUP AND COMPLIANCE SUITE		444.88
			01-5833	HVAC/ELECTRICAL ITEMS	212.86	3,136.50
40177074	12/19/2018	BAKER DISTRIBUTING COMPANY	01-4300			
40177075	12/19/2018	BATTERY SYSTEMS INC	01-4400	Unpaid Sales Tax	.50-	212.36
				REPLACEMENT BATTERIES FOR GOLF CART	372.66	
40177076	12/19/2018	NATALIA J. CAYLOR	13-4400	REPLACEMENT BATTERIES FOR GOLF CART	372.66	745.32
			01-5200	PD CTE CSU TRNG 01/18/19 MEALS	36.00	
			01-5202	PD CTE CSU 01/18/19 MILEAGE	61.92	97.92
40177077	12/19/2018	CDW GOVERNMENT	01-4300	DISTRICT PRINTER INK		506.21

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40177078	12/19/2018	CHICO STATE UNIVERSITY (SAGE) CSU COLLEGE OF BUSINESS	01-5200	PD ENTRE. CTE TRNG CSU CHICO 01/18/19		350.00
40177079	12/19/2018	CITY OF CORNING	01-5502	CENT WATER/SEWER COR0037 & COR0176	544.08	
				CUHS WATER/SEWER COR0157 & COR0194	1,842.29	
				TRANS WATER/SEWER COR 0037 & COR0176	61.35	
40177080	12/19/2018	CLTA CONFERENCE REGISTRAR	01-5600	2019 AIRPORT LEASE AGREEMENT	1,800.00	4,247.72
40177081	12/19/2018	COMMISSION ON TEACHER CRED.	01-5200	PD CLTA CONF SAN JOSE 02/28/19-3/3/19		290.00
40177082	12/19/2018	COMMISSION ON TEACHER CRED.	01-5800	CHECKS FOR CTE CREDENTIALS ALBEE AND MADAY		100.00
40177083	12/19/2018	CONSOLIDATED ELECTRICAL DIST.	01-5800	CHECKS FOR CTE CREDENTIALS ALBEE AND MADAY		100.00
40177084	12/19/2018	CORNING ACE HARDWARE	01-4300	ELECTRICAL SUPPLIES	412.37	
40177085	12/19/2018	CORNING LUMBER COMPANY	01-4300	M&O SUPPLIES	.96-	411.41
40177086	12/19/2018	CUMMINS PACIFIC, INC	01-4300	M&O SUPPLIES		124.44
				CREDIT	498.75-	169.35
40177087	12/19/2018	DUBUQUE BANK & TRUST COMPANY	01-7438	TRANS PARTS/SUPPLIES	585.53	86.78
40177088	12/19/2018	EWING IRRIGATION	01-7439	QZAB LOAN PMT	26,656.37	
				QZAB LOAN PMT	9,343.63	
40177089	12/19/2018	DEANNA L. GLOVER	01-4300	GROUPS SUPPLIES	389.47	36,000.00
40177090	12/19/2018	TODD HENDERSON	01-5202	NOV 2018 MILEAGE	.91-	388.56
40177091	12/19/2018	HUNT & SONS, INC	01-5211	CSBA CONF 11/28/18 MILEAGE		25.72
				GASOLINE	901.26	184.21
				DIESEL	587.83	
40177092	12/19/2018	JOSHUA R. JACKSON	01-4312	REIMB FUEL PONDEROSA WRESTLING		1,489.09
40177093	12/19/2018	DANIEL B. JONES	01-4311	REIMB FUEL PONDEROSA WRESTLING		20.00
40177094	12/19/2018	WILLIAM T. MACHE	01-4311	CSBA CONF 11/28/18 MILEAGE		15.00
40177095	12/19/2018	MCCOY'S HARDWARE & FARM SUPPLY	01-5211	M&O SUPPLIES		184.21
40177096	12/19/2018	MILLER GLASS ORLAND	01-4300	GLASS REPAIR M & O		48.98
40177097	12/19/2018	MJB WELDING SUPPLY	01-5600	BLANKET PO FOR CYLINDER EXCHANGE		357.82
40177098	12/19/2018	NOR-CAL TOILET RENTALS	01-5800	SOCCER/ RENTAL SERVICES	86.52	636.35
				TOILET RENTAL - STAGE COACH RD	148.65	
				Attendance Office	4.17	
40177099	12/19/2018	OFFICE DEPOT	01-5600	MATH DEPT CLASS SUPPLY	172.29	235.17

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905 - Corning Union High School

Generated for JESSICA MARQUEZ (JMARQUEZ), Jan 4 2019

9:12AM

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## ReqPay12c

## Board Report

Checks Dated 12/01/2018 through 12/31/2018

Board Meeting Date January 17, 2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40177099	12/19/2018	OFFICE DEPOT	01-4300	PAPER supplies	2,902.64	
40177100	12/19/2018	OLIVE CITY AUTO PARTS DERODA, INC.	01-4300	WOODSHOP CLASS SUPPLY CONSUMABLES FOR SHOP	105.25 73.81	3,258.16
40177101	12/19/2018	JAMES S. PATTON	01-5211	M&O SUPPLIES	85.29	
40177102	12/19/2018	RAY MORGAN COMPANY	01-4300	TRANS PARTS/SUPPLIES CSBA CONF 11/28/18 MILEAGE COPY CENTER	263.10 370.16 258.21	718.55 184.21
40177103	12/19/2018	SHASTA CO. OFFICE OF EDUCATION	01-5800	MAINT AGREEMENT CANON & RICOH	750.33	
40177104	12/19/2018	TEHAMA CO DEPT OF AGRICULTURE DIVISION OF WEIGHTS & MEASURES	01-5800	2018/19 LABOR LAW CHECK NEEDED FOR PAYMENT FOR SCALE CERTIFICATION	Unpaid Sales Tax .61-	1,007.93 750.00 121.10
40177105	12/19/2018	TEHAMA CO DEPT OF EDUCATION	01-5800	PROCESSING FEE TCDE MADAY/ALBEE CTE CREDENTIALS		100.00
40177106	12/19/2018	TEHAMA CO DEPT OF EDUCATION	01-5200	CAST WORKSHOP 12/03/18		45.00
40177107	12/19/2018	TEHAMA CO DEPT OF EDUCATION	01-5800	PROCESSING FEE TCDE MADAY/ALBEE CTE CREDENTIALS		100.00
40177108	12/19/2018	THE MUSIC CONNECTION	01-4300	Band marching Flip Books	161.26	
40177109	12/19/2018	U.S. BANK EQUIPMENT FINANCE	01-5620	Unpaid Sales Tax CTE COPY CENTER CANON COPIER PAYMENT	.38-	160.88 563.99
40177110	12/19/2018	U.S. TELEPACIFIC DBA TPC COMMUNICATIONS	01-5901	TELEPHONE SERVICE 149142		601.42
40177111	12/19/2018	W.W. GRAINGER, INC.	01-4300	M&O SUPPLIES	514.19	303.00
40177112	12/19/2018	WASTE MANAGEMENT	01-5506	CENT DISPOSAL 4-02058-55008 CUHS DISPOSAL 13-88262-43003 CUHS DISPOSAL 4-02058-65006 COPY CENTER PAPER SUPPLIES	851.74 130.30 96.08	1,496.23
40177113	12/19/2018	WEST COAST PAPER	01-4300	Unpaid Sales Tax	.22-	95.86
Total Number of Checks					131	339,845.86

	Count	Amount
Cancel	3	802.59
Net Issue		339,043.27

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 8 of 9

## ReqPay12c

## Board Report

Checks Dated 12/01/2018 through 12/31/2018

Board Meeting Date January 17, 2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
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## Fund Summary

Fund	Description	Check Count	Expensed Amount
01	GENERAL	117	158,742.44
11	ADULT EDUCATION	4	521.25
13	CAFETERIA SPEC REV	9	20,187.72
19	FOUNDATION SPECIAL	3	1,075.57
21	BUILDING FUND	4	12,057.65
76	WARRANT/PASS-THRU	1	146,493.10
Total Number of Checks		128	339,077.73
Less Unpaid Sales Tax Liability			34.46
Net (Check Amount)			339,043.27

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

905 - Corning Union High School

Generated for JESSICA MARQUEZ (JMARQUEZ), Jan 4 2019 9:12AM



ReqPay04b

Check Register with Accounts

Register 000759 - 01/08/2019

Bank Account COUNTY - COUNTY

Payment Id	Comment	Check Amt	9,350.41	Status	Printed	U.S. BANK CORPORATE PAYMENT SYSTEM (000681/1)	
Check # 40177338	01						
1729 1126 SAVMOR	NOV - FOOD - FOOD/NUTRITION CLASS				01-0650-0-6141-1000-4300-410-000-310		290.37
1729 1128 SAVMOR	NOV - FOOD - FOOD/NUTRITION CLASS				01-0650-0-6141-1000-4300-410-000-310		40.12
1729 1130 SAVMOR	NOV - FOOD - FOOD/NUTRITION CLASS				01-0650-0-6141-1000-4300-410-000-310		58.05
1729 1203 DOLLAR	DEC - FOOD - FOOD/NUTRITION CLASS				01-0650-0-6141-1000-4300-410-000-310		19.50
1729 1205 SAFEMAY	DEC - FOOD - FOOD/NUTRITION CLASS				01-0650-0-6141-1000-4300-410-000-310		418.07
1729 1213 SAVMOR	DEC - FOOD - FOOD/NUTRITION CLASS				01-0650-0-6141-1000-4300-410-000-310		20.97
1729 1214 SAVMOR	DEC - FOOD - FOOD/NUTRITION CLASS				01-0650-0-6141-1000-4300-410-000-310		39.50
1729 1217 DOLLAR	DEC - FOOD - FOOD/NUTRITION CLASS				01-0650-0-6141-1000-4300-410-000-310		9.70
1729 1218 SAVMOR	LODGING - 7 CLASS PERSONNEL ACADEMY SEPT-APRIL				01-0000-0-0000-7200-5200-410-000-000		66.22
2029 1201 DOUBLETREE	FLIGHTS - CASBO CONFERENCE 4/14-4/18				01-0000-0-0000-7200-5200-410-000-000		123.98
2029 1218 ALASKACHT	FLIGHTS - CASBO CONFERENCE 4/14-4/18				01-0000-0-0000-7200-5200-410-000-000		276.40
2029 1218 ALASKADG	FLIGHTS - CASBO CONFERENCE 4/14-4/18				01-0000-0-0000-7200-5200-410-000-000		276.40
2029 1218 ALASKAJM	FLIGHTS - CASBO CONFERENCE 4/14-4/18				01-0000-0-0000-7200-5200-410-000-000		276.40
2029 1219 MARIOTT	LODGING - 7 CLASS PERSONNEL ACADEMY SEPT-APRIL				01-0000-0-0000-7200-5200-410-000-000		276.40
3114 1128 HOMEDE	CAL CARD (HOME DEPOT) M & O				01-0000-0-0000-7200-5200-410-000-000		143.74
3114 1208 AMPM	FUEL FOR DISTICT VEHICLE 12/6 MADERA				01-8150-0-0000-8100-4300-410-000-000		211.30
3114 1221 SHELL	2018/19 WRESTLING FUEL - SEE SCHEDULE				01-1100-0-1110-4200-4311-410-000-000		126.82
3148 1205 WESTIN	PD ACCT LEADERSHIP 12/2/18 SF				01-1100-0-1110-4200-4311-410-000-000		58.18
5491 1218 SCHOOL	LEGISLATIV ACTION CONFERENCE				01-4203-0-4760-1000-5200-410-000-000		726.94
5491 1218 SOUTHWEST	LEGISLATIV ACTION CONFERENCE				13-5310-0-0000-3700-5200-410-000-000		485.00
5491 1218 SOUTHWEST2	LEGISLATIV ACTION CONFERENCE				13-5310-0-0000-3700-5200-410-000-000		171.80
5491 1220 JAVALANES	STAFF LUNCH MEETING				13-5310-0-0000-3700-5200-410-000-000		171.80
5779 1128 PLAY	STARS RECREATION				01-4124-0-1135-1000-4300-410-000-200		61.75
5779 1128 SAFEMAY	ASSETS: COOKING CLUB				01-4124-0-1135-1000-4300-410-000-200		182.11
5779 1128 SMART	ASSETS: COOKING CLUB				01-4124-0-1135-1000-4300-410-000-200		51.94
5779 1205 SAFEMAY	ASSETS: COOKING CLUB				01-4124-0-1135-1000-4300-410-000-200		21.50
6342 1126 COSTCO	ELD CLASS PROJECT				01-4124-0-1135-1000-4300-410-000-200		79.39
6342 1126 COSTCO2	ELD CLASS PROJECT				01-3010-0-1110-1000-4300-410-000-000		43.66
6342 1126 FOODMAX	ELD CLASS PROJECT				01-3010-0-1110-1000-4300-410-000-000		13.48
6342 12/05 WALMART	CAL CARD PURCHASE M & O (WALMART)				01-3010-0-1110-1000-4300-410-000-000		27.77
6342 12/07 DOLLAR	FALL FINAL SUPPLIES				01-8150-0-0000-8100-4300-410-000-000		45.72
6342 1211 SAFEMAY	J2- COOKING SUPPLIES				01-0650-0-6101-1000-4300-410-000-301		87.09
6342 1219 ARC	FIRST AID/CPR TRAINING COACHES (AM RED CROSS)				01-6500-0-5770-1120-4300-410-000-000		182.83
6342 1219 ARCL	FIRST AID/CPR TRAINING COACHES (AM RED CROSS)				01-1100-0-1110-4200-5800-410-000-000		30.00
6342 1219 ARCL2	FIRST AID/CPR TRAINING COACHES (AM RED CROSS)				01-1100-0-1110-4200-5800-410-000-000		30.00
6342 1219 ARCL3	FIRST AID/CPR TRAINING COACHES (AM RED CROSS)				01-1100-0-1110-4200-5800-410-000-000		30.00
8563 1129 CSBA	BOARD PD CSBA AEC SAN FRANCISCO 11/28/18-12/1/18				01-0000-0-0000-7100-5200-410-000-000		50.00
					01-0000-0-0000-7150-5200-410-000-000		10.00

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 905, Starting Check Number = 40177338, Ending Check Number = 40177338, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 = )

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905 - Corning Union High School

Generated for Deanna GLOVER (DEGLOVER), Jan 9 2019 1:39PM

## ReqPay04b

## Check Register with Accounts

Register 000759 - 01/08/2019

Bank Account COUNTY - COUNTY

Payment Id	Comment	Check Amt	Status	Printed	U.S. BANK CORPORATE PAYMENT SYSTEM (000681/1) - continued
Check # 40177338	01				
8563 1130 CREDIT KV	CREDIT BOARD PD CSBA AEC SAN FRANCISCO	9,350.41			685.58-
	11/28/18-12/1/18				
8563 1130 HILTON JB	BOARD PD CSBA AEC SAN FRANCISCO 11/28/18-12/1/18				137.12-
8563 1130 HILTON JC	BOARD PD CSBA AEC SAN FRANCISCO 11/28/18-12/1/18				793.25
8563 1130 HILTON KV	BOARD PD CSBA AEC SAN FRANCISCO 11/28/18-12/1/18				158.65
8563 1130 HILTON SP	BOARD PD CSBA AEC SAN FRANCISCO 11/28/18-12/1/18				528.83
8563 1130 HILTON TH	BOARD PD CSBA AEC SAN FRANCISCO 11/28/18-12/1/18				105.77
8563 1130 HILTON WM	BOARD PD CSBA AEC SAN FRANCISCO 11/28/18-12/1/18				685.58
8563 1213 OTC	SUPPLIES - DISTRICT BREAKFAST				137.12
8563 1219 DOLLAR	SUPPLIES - DISTRICT BREAKFAST				528.83
					105.77
					636.50
					127.30
					793.25
					158.65
					135.61
					9.27
					43.10
Number of Items	1	9,350.41		Totals for Register 000759	

## 2019 FUND-OBJ Expense Summary / Register 000759

01-4300	2,097.27	
01-4311	185.00	
01-5200	6,097.06	
01-5800	90.00	
01-9110*		8,460.06-
01-9540*		9.27-
Totals for Fund 01	8,469.33	8,469.33-
13-4307	61.75	
13-5200	828.60	
13-9110*		890.35-
Totals for Fund 13	890.35	890.35-
Totals for Register 000759	9,359.68	9,359.68-

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 905, Starting Check Number = 40177338, Ending Check Number = 40177338, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 = )

905 - Corning Union High School

Generated for Deanna GLOVER (DEGLOVER), Jan 9 2019 1:39PM

ReqPay04b

Check Register with Accounts

Bank Account COUNTY - COUNTY

\* denotes System Generated entry

Net change to Cash 9110      9,350.41-Credit

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

2018-19 School Year -

**Outgoing**

Updated 12/19/18

Last Name	First	Grade	To	Code	Reason / Date
Alvarez	Emmanuel	9th	Orland	1	Established 9/24/18
Avrit	Morgan	11th	Hamilton	1	Established 8/10/18
Baez	Diana	9th-12th	Orland	1	Established 4/2/18
Barriga	Logan	9th	Red Bluff	1	Established 7/27/18
Burrell	Deacon	10th	Los Molinos	1	Established 5/25/18
Baez	Jennifer	9th	Red Bluff	1	Established 3/7/18
Belo	Tibuccio	12th	Hamilton	1	Established 8/31/18
Caldera	Giovanni	12th	Red Bluff	1	Established 6/21/18
Caldwell	Andrew	11th/12th	Los Molinos	1	Established 2/22/8
Carillo	Soraya	9th	Hamilton	1	Established 8/24/18 Hamilton held 4 a while &sh started here
Chambliss	Denny	12th	Los Molinos	1	Established 4/2/18
Chivichon	Natale	12th	PV High	1	Established 6/19/18
Coats	Anthony	11th	Red Bluff	1	Established 8/13/18
D'Andrea	Dominic	9th	Los Molinos	1	Established 4/2/18
D'Andrea	Nicholas	9th	Red Bluff	1	Established 3/19/18
Dunn	Samantha	10th	Red Bluff	1	Established 8/6/18
Engel	Rylee	10th	Red Bluff	1	Established 8/28/17 All remaining grade levels
Esteve	Lisette Anaïs	10th-12th	Hamilton	1	Established 5/2/18
Gibson	Jacob	10th	Red Bluff	1	Denied per Rbluff 8/17/18
Galvez	Izaiah	10th	Hamilton	1	Established 8/28/18
Haro Mendoza	Samara	10th	Orland	1	Established 4/2/18
Lavoy	Jason	11th	Shasta	1	Denied per Shasta Union 12/19/18
Lizama	Jalyn	11th	Orland	1	Established 12/11/18
Lomeli	Lauryn	9th-12th	Orland	1	Pending Orland Unified's Approval

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

Madrigal	Allyson	10th	Red Bluff	1	Denied per Red Bluff 11/7/18
Merdeith	Eilemon	11th & 12	Los Molinos	1	Established 5/10/18
Meredith	Laurn	9th-12th	Orland	1	Established 5/23/18
Mills	Jason	10th	Red Bluff	1	Established 8/1/17 All reamaining grade levels
Morrison	Brent	9th	Durham	1	Denied per Durham Unified 8/15/18
O'campo Ortiz	Alex	9th	Chico High	1	*Approved trthough June 2022 Established 3/1/18
Ortiz	Michael	9th	Chico High	1	Denied per Chico 8/21/18
Padilla	Ethan	10th	Orland	1	Established 4/2/18
Pankratz	Madison	10th-12th	Hamilton	1	Established 8/24/18
Paulos	Kaden	9th	Hamilton	1	Established 6/15/18
Paulos	Liam	11th	Hamilton	1	Established 6/15/18
Powell	Payton	10th	Hamilton	1	Renewal good thru 2020
Rico	Anareli	9th	Los Molinos	1	Established 4/26/18
Rodriguez-Hernan	Jose Eduardo	11th	PV High	1	Pending Hamilton's approval
Rosas	Andrea	9th	Los Molinos	1	Established 5/2/18
Rosas	Eduardo	11th	Hamilton	1	Established 7/11/18
Sanchez	Andrea	9th	Los Molinos	1	Established 5/2/18
Saavedra	Ivan	12th	Hamilton	1	Established 8/30/18
Severson	Casey	9th	Hamilton	1	Established 8/8/18
Smith	Cameron	10th-12th	Red Bluff	1	Established 10/15/18



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

**Incoming**

Updated 10/18/18

**2018-2019 School Year**

<b>Last</b>	<b>First</b>	<b>Grade</b>	<b>From</b>	<b>Code</b>	<b>Reason / Date</b>
Ayers	Clint	All	Los Milinos	1	Established 5/3/17 For all remaining grade levels
Ayers	Macy	9th-12th	Los Milinos	1	Established 5/29/18
Baeta	Martin	9th	Red Bluff	1	Established 7/20/18
Belew	Baylie	12th	Red Bluff	1	Established 10/10/18
Bunch	Ashton	9th	Los Milinos	1	We Denied and student will enroll at LM
Carillo	Marlen	12th	Red Bluff	1	Established 10/4/18
Carpenter	Arturo	9th	Los Milinos	1	Established 10/15/18
Chavez	Francisco	9th	Los Milinos	1	Established 8/2/18
Delgado	Efrain	11th	Red Bluff	1	Established 1/11/18
Ezzat	Zachary	9th	Red Bluff	1	Established 4/17/18
Felton	Carter	12th	Hamilton	1	*Renewal 4/21/18
Felton	Ryley	9th	Orland High	1	Established 2/28/18
Fry	Tyler	12th	Red Bluff	1	Established 8/31/18
Galantine	Addie	11th	Red Bluff	1	Established 10/11/18
Gomez	Cynthia	11th	Orland High	1	Established 9/17/18
Gonzalez	Andrea	10th	Orland High	1	Established 8/20/18
Guzman	Araceli	11th	Orland High	1	Established 8/20/18
Guzman	Mariana	12th	Orland High	1	Established 8/20/18
Hernandez	Mia	9th-12th	Red Bluff	1	Established 10/4/18
Lee	David	11th-12th	Red Bluff	1	Established 10/18/18
Mackintosh	David	11th	Red Bluff	1	Established 7/20/18
Mackintosh	Melissa	9th	Red Bluff	1	Established 7/20/18
Macias	Christopher	All	Los Milinos	1	Established 5/9/17 For all remaining grade levels
Martinez	Jose	12th	Red Bluff	1	Denied per CUHS 9/5/18
Mitchell	Fay	All	Red Bluff	1	Established 2/3/18 For all remaining grade levels
Quintana	Jamilette	10th	Orland High	1	Renewal Established 8/22/18



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

Quintana	Jessica	11th	Orland High	1	Renewal Established 8/22/18
Ramey	Dannika		Orland High	1	Established 8/20/18
Ramon-Diaz	Karina	All	Los Milinos	1	Established 3/23/18 For all remaining grade levels
Reyes Madragon	Tatiana	9th	Red Bluff	1	Established 7/20/18
Reyna	Francisco	11th	Red Bluff	1	Established 10/2/18
Reyna	Vanesa	9th	Red Bluff	1	Established 10/2/18
Safford	Arthur	9th	Red Bluff	1	Established 5/24/18
Sanchez-Valdovir	Jazmin	11th	Los Milinos	1	Established 9/6/18
Servin	Rafael	9th	Red Bluff	1	Established 7/31/18
Smith	Kamryn	11th	Red Bluff	1	Denied per CUHS 9/5/18
Taylor	Stevie	9th	Red Bluff	1	Established 6/11/18
Thao	Adical	11th	Orland High	1	Renewal Established 8/22/18
Thao	Anouluck	9th	Orland High	1	Renewal Established 8/22/18
Vasquez-Cruz	Andrea	All	Red Bluff	1	Established 4/26/17 For all remaining grade levels
Wilkins	Cooper	9th	Chico Unified	1	Established 12/20/17

**Corning Union High School District**  
Human Resources Report

Board Meeting Date: 1/17/2019

<u>Action</u>	<u>Type</u>	<u>Name</u>	<u>Position</u>	<u>Effective</u>	<u>Background</u>
New Hire	Probationary	Nolan, Rosa	CMUG	1/2/2019	Fill vacant position (M. Randall) 6 hours/260 days/Range 6, Step 1
Position Change	Probationary	Morgan, Randall	Custodian/Maintenance I	1/2/2019	Fill vacant position (D. Myers) 8 hours/260 days/Range 11, Step 4
New Hire	Probationary	Theumler, Ana	Para Educator	2/4/2019	New Position - 182 days/7 hours/day Range 12, Step 1

**Extra Duty/Temporary/Coaching Authorizations**

<u>Effective</u>	<u>Type</u>	<u>Employee</u>	<u>Assignment</u>	<u>Terms</u>	<u>Additional Information</u>
12/31/2018	Stipend	Albee, Mike	Dual Enrollment Stipend	Flat Amount	Grant Funded - Shasta College
12/31/2018	Stipend	Caylor, Natalia	Dual Enrollment Stipend	Flat Amount	Grant Funded - Shasta College
12/31/2018	Stipend	Riddle, Cassie	Dual Enrollment Stipend	Flat Amount	Grant Funded - Shasta College
12/31/2018	Stipend	Weston, Jason	Dual Enrollment Stipend	Flat Amount	Grant Funded - Shasta College
1/10/2019	Stipend	Cannon, Anna	ATE SUPPORT PROVIDER	Stipend	Extra Duty per CITA Contract
1/31/2019	Coaching	Martinez, Claudia	BALLET-FOLKLORICO ASST	Stipend	Extra Duty per CITA Contract
1/31/2019	Stipend	Albers, Melinda	BA Degree Stipend	Flat Amount	Stipend per ESP Contract

**Quarterly Report on Williams Uniform Complaints**  
**Valenzuela/CAHSEE Lawsuit Settlement**  
Education Code 35186(d)

District: Corning Union H.S. District

Person completing this form: Charlie Troughton Title: Principal

Quarterly Report Submission Date:  
(check one)

- ☐ April 2018  
☐ July 2018  
☐ October 2018  
☒ January 2019

Date for information to be reported publicly at governing board meeting: 01/17/19

Please check the box that applies:

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

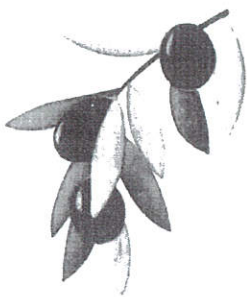
☐ Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials (Williams Lawsuit)	N/A		—
Teacher Vacancy or Misassignment (Williams Lawsuit)			
Facilities Conditions (Williams Lawsuit)			
CAHSEE Intensive Instruction and Services (Valenzuela Lawsuit)			
TOTALS	None		—

Jared Caylor  
Print Name of District Superintendent

[Signature]  
Signature of District Superintendent

1/17/19  
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 1/10/2019

Site Corning H.S.

### 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
Picture Yourself In Local Government Institute for Local Self Government 1994 150 approx Not Used in 16 yrs of teaching course	Sell, recycle, or trash

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

Supervisor Approval: \_\_\_\_\_ Site Administrator: \_\_\_\_\_  
Signature Date Signature Date

Superintendent Approval [Signature] 1/17/19  
Signature Date

Board Meeting Date 1/17/19 Approved ☒ Denied ☐

Disposition:

# MEMORANDUM OF UNDERSTANDING

North State Arts Education Consortium  
Butte County Office of Education  
and

## 1. General

This Memorandum of Understanding ("MOU") is entered into between ("District") and Butte County Office of Education ("BCOE") as partners in the North State Arts Education Consortium (NSAEC) as of January 1, 2019.

## 2. Purpose

The purpose of this MOU is to establish a formal working relationship between the District and BCOE and to set forth the operative conditions that govern this partnership.

## 3. Responsibilities – General

### A. BCOE agrees to the following:

1. Provide grant coordination through the NSAEC Direct/Administrator;
2. Be available for program guidance throughout the grant period;
3. Provide professional development in arts education implementation for up to three participating teachers;

### B. District agrees to the following:

1. Recruit 1-3 participating teachers to Program;
2. Purchase arts equipment and/or musical instruments included in the funding budget;
3. Ensure participating teachers complete requirements in Appendix B;

## 4. Responsibilities – Fiscal

### A. BCOE agrees to:

1. allocate funding for arts equipment, musical instruments, and/or travel to the summer institute in the amount indicated in Appendix A;
2. provide a stipend of \$2,000 per participating teacher for up to three participants;

### B. District agrees to:

1. provide a budget for NSAEC funding allocation aligned with allowable expenditures (arts equipment, musical instruments, travel to the summer institute, *no* indirect costs); submit to BCOE;
2. commit to expending all NSAEC funds on grant-approved expenditures by August 30, 2019;
3. provide a preliminary expenditure report by May 30, and final expenditure report by August 30, 2019; submit to BCOE;
4. process teacher stipends through payroll for up to three participating teachers;

## 5. Other Conditions

Any and all products developed by BCOE and/or via the Program are the exclusive property of BCOE. District, their employees, staff, and subcontractors shall not have the right to disseminate, market, or otherwise use the products without the written permission of BCOE.

## 6. Relationship of the Parties

Each party enters into this MOU as, and shall continue to be, independent agencies. Under no circumstances shall the District, or any District employee or contractor (collectively, the "District



Parties”) be considered an employee of BCOE within the meaning of any federal, state, or local law or regulation including, but not limited to, laws or regulations governing unemployment insurance, old age benefits, workers' compensation, industrial illness or accident coverage, taxes, or labor and employment in general. Under no circumstances shall District Parties look to BCOE as an employer. District Parties shall not be entitled to any benefits accorded to BCOE employees, including, without limitation, workers' compensation, disability insurance, vacation or sick pay.

**7. Term**

The effective date of this MOU is **January 1 - September 30, 2019**. This MOU will be in effect for nine months from the start date indicated above. The terms of this MOU shall remain in force unless mutually amended. Either party may terminate this MOU upon written notice submitted to the Council no later than ninety (90) days prior to the start of the school year.

**8. Indemnification**

District shall and does hereby indemnify, defend, and hold harmless BCOE, and BCOE’s officers, employees, agents and representatives from and against any and all claims, demands, losses, costs, expenses, obligations, liabilities and damages, including, without limitation, interest, penalties, and reasonable attorney fees and costs, that BCOE may incur or suffer and that rise from, or are related to any breach or failure of District to perform any of the representations, warranties and agreements contained in this MOU.

**9. California Law**

This MOU shall be governed by and the rights, duties and obligations of the parties shall be determined and enforced in accordance with the laws of the State of California. The parties further agree that any action or proceeding brought to enforce the terms and conditions of this MOU shall be maintained in Butte County, California.

**10. Rule and Regulations**

All rules and regulations of each party’s Governing Board and all federal, state, and local laws, ordinances and regulations are to be observed strictly by staff members providing services pursuant to this MOU

**11. Notice**

Any notice required or permitted to be given under this MOU shall be deemed to have been given, served and received if given in writing and either personally delivered or deposited in the United States mail, registered or certified mail, postage prepaid, return receipt required.

**12. Entire Agreement of Parties**

This MOU constitutes the entire agreement between the parties and supersedes all prior discussions, negotiations and agreements, whether oral or written. This MOU may be amended or modified only by a written instrument by both parties.

By \_\_\_\_\_  
Signature of Authorized BCOE Official

By \_\_\_\_\_  
Printed Name

Date: \_\_\_\_\_

By  \_\_\_\_\_  
Signature of Authorized District Official

By Tarael Caylor  
Printed Name

Date: 1/23/19

## Appendix A

### Funding for Arts Equipment, Musical Instruments, and/or Travel to the Summer Institute

<b>Organization</b>	<b>Total Allocation based on 17-18 CBEDS Student Count: (K-5 x \$5) + (6-12 x \$40)+14,000 Capped at \$60,000</b>
BCOE Schools	17095
Bangor Union Elementary School District	15465
Biggs Unified School District	29290
Chico Unified School District	60,000
Durham Unified School District	37500
Feather Falls Union Elementary School District	14275
Gridley Unified School District	60,000
Oroville Elementary School District	51550
Palermo Union Elementary School District	35550
Pioneer Union Elementary School District	15140
Thermalito UESD	38620
Glenn County Office of Education	15815
Capay Joint Union Elementary	17115
Lake Elementary	16935
Plaza Elementary	17495
Princeton Joint Unified	18745
Stony Creek Joint Unified	15860
Willows Unified	50375
Orland Joint Unified	60,000
Hamilton Unified	32080
Walden Academy	15680
Big Valley Joint Unified	17300
Fort Sage Unified	17455
Janesville Union Elementary	20170
Long Valley Charter	18470
Long Valley Charter - Susanville	18365
Shaffer Union Elementary	16860

Susanville Elementary	30990
Westwood Unified	17955
Modoc Joint Unified	34125
Surprise Valley Joint Unified	16220
Tulelake Basin Joint Unified	23650
Plumas Unified	57555
Siskyou COE	16600
Butte Valley Unified	21145
Butteville Union Elementary	17415
Dunsmuir Elementary	15450
Golden Eagle Charter	27395
Happy Camp Union Elementary	15765
Hornbrook Elementary	15020
Montague Elementary	16870
Mt. Shasta Union Elementary	22915
Scott Valley Unified	29845
Weed Union Elementary	18650
Yreka Union Elementary	30440
Yreka Union High	38480
Trinity Alps USD	35880
Burnt Ranch Elementary	15525
California Heritage Youthbuild Academy II	17720
Lewiston Elementary	14975
Antelope Elementary	26620
Corning Union High	52960
Evergreen Union	32495
Gerber Union Elementary	21320
Kirkwood Elementary	15465
Lassen View Union Elementary	19465
Los Molinos Unified	28455
Red Bluff Union Elementary	45490
Reeds Creek Elementary	16480
Richfield Elementary	18040



## APPENDIX B

### Participating Teachers Responsibilities and Benefits

#### Participating Teacher Responsibilities: (approximately 40 hours)

- Complete three **online learning modules** delivered from February through May, 2019.
- Develop one visual and performing arts **lesson plan** *OR* one lesson plan that integrates visual and performing arts content into another subject area; due at the end of the summer institute, July 16
- Attend a **three-day summer institute** to be held July 15th, 16th, and a half-day on the 17th in Redding, California.

#### Participating Teacher Benefits:

- Upon completion of the expectations outlined above, participating teachers will receive a **stipend of \$2,000** at the end of the grant period.

# 2018/2019 Statement of Economic Interests



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## Form 700

A Public Document

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### ***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](mailto: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](http://www.fppc.ca.gov)

December 2018

**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 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, 2018, through December 31, 2018.  
-or- The period covered is / / , through December 31, 2018.  
☐ **Assuming Office:** Date assumed / /  
☐ **Candidate:** Date of Election and office sought, if different than Part 1:  
☐ **Leaving Office:** Date Left / /  
(Check one circle.)  
○ The period covered is January 1, 2018, through the date of leaving office.  
-or-  
○ The period covered is / / , through the date of leaving office.

**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.)

**SCHEDULE A-1**  
**Investments**  
**Stocks, Bonds, and Other Interests**  
(Ownership Interest is Less Than 10%)

*Investments must be itemized.*  
*Do not attach brokerage or financial statements.*

**CALIFORNIA FORM 700**

FAIR POLITICAL PRACTICES COMMISSION

Name \_\_\_\_\_

► NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

FAIR MARKET VALUE

☐ \$2,000 - \$10,000      ☐ \$10,001 - \$100,000  
☐ \$100,001 - \$1,000,000      ☐ Over \$1,000,000

NATURE OF INVESTMENT

☐ Stock      ☐ Other \_\_\_\_\_ (Describe)

☐ Partnership      ☐ Income Received of \$0 - \$499  
                                 ☐ Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/18      \_\_\_\_/\_\_\_\_/18  
ACQUIRED      DISPOSED

► NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

FAIR MARKET VALUE

☐ \$2,000 - \$10,000      ☐ \$10,001 - \$100,000  
☐ \$100,001 - \$1,000,000      ☐ Over \$1,000,000

NATURE OF INVESTMENT

☐ Stock      ☐ Other \_\_\_\_\_ (Describe)

☐ Partnership      ☐ Income Received of \$0 - \$499  
                                 ☐ Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/18      \_\_\_\_/\_\_\_\_/18  
ACQUIRED      DISPOSED

► NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

FAIR MARKET VALUE

☐ \$2,000 - \$10,000      ☐ \$10,001 - \$100,000  
☐ \$100,001 - \$1,000,000      ☐ Over \$1,000,000

NATURE OF INVESTMENT

☐ Stock      ☐ Other \_\_\_\_\_ (Describe)

☐ Partnership      ☐ Income Received of \$0 - \$499  
                                 ☐ Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/18      \_\_\_\_/\_\_\_\_/18  
ACQUIRED      DISPOSED

► NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

FAIR MARKET VALUE

☐ \$2,000 - \$10,000      ☐ \$10,001 - \$100,000  
☐ \$100,001 - \$1,000,000      ☐ Over \$1,000,000

NATURE OF INVESTMENT

☐ Stock      ☐ Other \_\_\_\_\_ (Describe)

☐ Partnership      ☐ Income Received of \$0 - \$499  
                                 ☐ Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/18      \_\_\_\_/\_\_\_\_/18  
ACQUIRED      DISPOSED

► NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

FAIR MARKET VALUE

☐ \$2,000 - \$10,000      ☐ \$10,001 - \$100,000  
☐ \$100,001 - \$1,000,000      ☐ Over \$1,000,000

NATURE OF INVESTMENT

☐ Stock      ☐ Other \_\_\_\_\_ (Describe)

☐ Partnership      ☐ Income Received of \$0 - \$499  
                                 ☐ Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/18      \_\_\_\_/\_\_\_\_/18  
ACQUIRED      DISPOSED

► NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

FAIR MARKET VALUE

☐ \$2,000 - \$10,000      ☐ \$10,001 - \$100,000  
☐ \$100,001 - \$1,000,000      ☐ Over \$1,000,000

NATURE OF INVESTMENT

☐ Stock      ☐ Other \_\_\_\_\_ (Describe)

☐ Partnership      ☐ Income Received of \$0 - \$499  
                                 ☐ Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/18      \_\_\_\_/\_\_\_\_/18  
ACQUIRED      DISPOSED

Comments: \_\_\_\_\_

**SCHEDULE A-2**  
**Investments, Income, and Assets**  
**of Business Entities/Trusts**  
(Ownership Interest is 10% or Greater)

**CALIFORNIA FORM 700**  
FAIR POLITICAL PRACTICES COMMISSION

Name \_\_\_\_\_

**▶ 1. BUSINESS ENTITY OR TRUST**

Name \_\_\_\_\_

Address (Business Address Acceptable) \_\_\_\_\_

Check one

☐ Trust, go to 2    ☐ Business Entity, complete the box, then go to 2

**GENERAL DESCRIPTION OF THIS BUSINESS**

**FAIR MARKET VALUE**

- ☐ \$0 - \$1,999  
☐ \$2,000 - \$10,000  
☐ \$10,001 - \$100,000  
☐ \$100,001 - \$1,000,000  
☐ Over \$1,000,000

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/18    \_\_\_\_/\_\_\_\_/18  
ACQUIRED    DISPOSED

**NATURE OF INVESTMENT**

☐ Partnership    ☐ Sole Proprietorship    ☐ \_\_\_\_\_ Other

YOUR BUSINESS POSITION \_\_\_\_\_

**▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)**

- ☐ \$0 - \$499    ☐ \$10,001 - \$100,000  
☐ \$500 - \$1,000    ☐ OVER \$100,000  
☐ \$1,001 - \$10,000

**▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)**

☐ None    or    ☐ Names listed below

**▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST**

Check one box:

☐ INVESTMENT    ☐ REAL PROPERTY

Name of Business Entity, if Investment, or  
Assessor's Parcel Number or Street Address of Real Property

Description of Business Activity or  
City or Other Precise Location of Real Property

**FAIR MARKET VALUE**

- ☐ \$2,000 - \$10,000  
☐ \$10,001 - \$100,000  
☐ \$100,001 - \$1,000,000  
☐ Over \$1,000,000

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/18    \_\_\_\_/\_\_\_\_/18  
ACQUIRED    DISPOSED

**NATURE OF INTEREST**

☐ Property Ownership/Deed of Trust    ☐ Stock    ☐ Partnership

☐ Leasehold \_\_\_\_\_  
Yrs. remaining

☐ Other \_\_\_\_\_

☐ Check box if additional schedules reporting investments or real property are attached

**▶ 1. BUSINESS ENTITY OR TRUST**

Name \_\_\_\_\_

Address (Business Address Acceptable) \_\_\_\_\_

Check one

☐ Trust, go to 2    ☐ Business Entity, complete the box, then go to 2

**GENERAL DESCRIPTION OF THIS BUSINESS**

**FAIR MARKET VALUE**

- ☐ \$0 - \$1,999  
☐ \$2,000 - \$10,000  
☐ \$10,001 - \$100,000  
☐ \$100,001 - \$1,000,000  
☐ Over \$1,000,000

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/18    \_\_\_\_/\_\_\_\_/18  
ACQUIRED    DISPOSED

**NATURE OF INVESTMENT**

☐ Partnership    ☐ Sole Proprietorship    ☐ \_\_\_\_\_ Other

YOUR BUSINESS POSITION \_\_\_\_\_

**▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)**

- ☐ \$0 - \$499    ☐ \$10,001 - \$100,000  
☐ \$500 - \$1,000    ☐ OVER \$100,000  
☐ \$1,001 - \$10,000

**▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)**

☐ None    or    ☐ Names listed below

**▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST**

Check one box:

☐ INVESTMENT    ☐ REAL PROPERTY

Name of Business Entity, if Investment, or  
Assessor's Parcel Number or Street Address of Real Property

Description of Business Activity or  
City or Other Precise Location of Real Property

**FAIR MARKET VALUE**

- ☐ \$2,000 - \$10,000  
☐ \$10,001 - \$100,000  
☐ \$100,001 - \$1,000,000  
☐ Over \$1,000,000

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/18    \_\_\_\_/\_\_\_\_/18  
ACQUIRED    DISPOSED

**NATURE OF INTEREST**

☐ Property Ownership/Deed of Trust    ☐ Stock    ☐ Partnership

☐ Leasehold \_\_\_\_\_  
Yrs. remaining

☐ Other \_\_\_\_\_

☐ Check box if additional schedules reporting investments or real property are attached

Comments: \_\_\_\_\_



CALIFORNIA FORM
700

FAIR POLITICAL PRACTICES COMMISSION

Name

<b>▶ 1. INCOME RECEIVED</b>	<b>▶ 1. INCOME RECEIVED</b>
NAME OF SOURCE OF INCOME  _____	NAME OF SOURCE OF INCOME  _____
ADDRESS ( <i>Business Address Acceptable</i> )  _____	ADDRESS ( <i>Business Address Acceptable</i> )  _____
BUSINESS ACTIVITY, IF ANY, OF SOURCE  _____	BUSINESS ACTIVITY, IF ANY, OF SOURCE  _____
YOUR BUSINESS POSITION  _____	YOUR BUSINESS POSITION  _____
GROSS INCOME RECEIVED <input type="checkbox"/> No Income - Business Position Only	GROSS INCOME RECEIVED <input type="checkbox"/> No Income - Business Position Only
<input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000	<input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000
<input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000	<input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000
CONSIDERATION FOR WHICH INCOME WAS RECEIVED	CONSIDERATION FOR WHICH INCOME WAS RECEIVED
<input type="checkbox"/> Salary <input type="checkbox"/> Spouse's or registered domestic partner's income (For self-employed use Schedule A-2.)	<input type="checkbox"/> Salary <input type="checkbox"/> Spouse's or registered domestic partner's income (For self-employed use Schedule A-2.)
<input type="checkbox"/> Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.)	<input type="checkbox"/> Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.)
<input type="checkbox"/> Sale of _____ ( <i>Real property, car, boat, etc.</i> )	<input type="checkbox"/> Sale of _____ ( <i>Real property, car, boat, etc.</i> )
<input type="checkbox"/> Loan repayment	<input type="checkbox"/> Loan repayment
<input type="checkbox"/> Commission or <input type="checkbox"/> Rental Income, list each source of \$10,000 or more	<input type="checkbox"/> Commission or <input type="checkbox"/> Rental Income, list each source of \$10,000 or more
_____ ( <i>Describe</i> )	_____ ( <i>Describe</i> )
<input type="checkbox"/> Other _____ ( <i>Describe</i> )	<input type="checkbox"/> Other _____ ( <i>Describe</i> )

\* You are not required to report loans from a commercial lending institution, or any indebtedness created as part of a retail installment or credit card transaction, made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:

NAME OF LENDER*	INTEREST RATE	TERM (Months/Years)
_____	_____ % <input type="checkbox"/> None	_____
ADDRESS (Business Address Acceptable)		
_____		
BUSINESS ACTIVITY, IF ANY, OF LENDER	SECURITY FOR LOAN	
_____	<input type="checkbox"/> None <input type="checkbox"/> Personal residence	
_____	<input type="checkbox"/> Real Property _____	
HIGHEST BALANCE DURING REPORTING PERIOD	_____ Street address	
<input type="checkbox"/> \$500 - \$1,000	_____ City	
<input type="checkbox"/> \$1,001 - \$10,000	<input type="checkbox"/> Guarantor _____	
<input type="checkbox"/> \$10,001 - \$100,000	<input type="checkbox"/> Other _____	
<input type="checkbox"/> OVER \$100,000	(Describe)	

Comments: \_\_\_\_\_



# Corning Union High School District

County of Tehama

Corning, California

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION  
WITH INDEPENDENT AUDITORS' REPORTS

June 30, 2018



KCOE  
ISOM



# Corning Union High School District

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June 30, 2018

(Continued)

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## INDEPENDENT AUDITORS' REPORT

(Continued)

### ***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, 2018; 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.

### ***Other Matters***

***Required Supplementary Information*** Accounting principles generally accepted in the United States of America require that management's discussion and analysis, the budgetary comparison schedules, the schedule of funding progress for other postemployment benefits, and the required supplementary information listed on the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Information*** Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information on pages 81 to 86 and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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## FINANCIAL SECTION

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## Corning Union High School District

### MANAGEMENT'S DISCUSSION AND ANALYSIS

---

#### INTRODUCTION

This section of the Corning Union High School District's (the District) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2018. Please read it in conjunction with the Independent Auditors' Report and the District's financial statements, which immediately follow this section.

As discussed in note 1 to the basic financial statements, the District implemented the provisions of Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB)*, as amended by GASB Statement No. 85, *Omnibus 2017*, for the fiscal year ended June 30, 2018. The summarized comparative information presented in this management's discussion and analysis for the year ended June 30, 2017, has not been restated to reflect OPEB expense accounting as required by GASB Statement No. 75, as amended by GASB Statement No. 85. Information was not available for such restatement. Therefore, certain accounts fluctuate significantly between fiscal years 2016-17 and 2017-18 due to information for the two years not being comparable.

#### FINANCIAL HIGHLIGHTS

- Overall revenues totaled \$14,010,239. Current-year expenses exceeded revenues by \$104,340 as a result of:
  - Expending prior-year CTE grant revenue.
  - The District negotiated a 2% salary increase for all employees. This impacted salaries and benefits by \$177,620.
  - An increase in SELPA Revenue allocation.
- Capital assets, net of depreciation, increased by \$1,739,828 which is attributed to depreciation expense netted against fixed asset additions.
- Long-term debt has increased by \$619,895 primarily from the increase in the net pension liability for the CalSTRS and CalPERS retirement plans.
- Enrollment in the District increased by 32 students.
- The District maintains sufficient reserves for a district this size. It meets the state required minimum reserve for economic uncertainty of 4% of General Fund expenditures, transfers out, and other uses (total outgo). During the fiscal year, General Fund expenditures and other financing uses totaled \$12,112,220 for the fiscal year ended June 30, 2018; the District has available reserves of \$916,391 in the General Fund, which represents a reserve of 8%.

**Corning Union High School District**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(Continued)

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In the statement of net position and the statement of activities, the activities are divided into two categories:

*Governmental Activities:* The basic services provided by the District, such as regular and special education, adult education, administration, and transportation are included here, and are primarily financed by property taxes and state formula aid. Nonbasic services, such as child nutrition and child development are also included here, but are financed by a combination of state and federal contracts and grants and local revenues.

*Business-Type Activities:* The District does not provide any services that should be included in this category.

**REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS**

The District's fund financial statements provide detailed information about the District's most significant funds, not the District as a whole. Some funds are required to be established by state law and bond covenants. However, the District establishes other funds as needed to control and manage money for specific purposes.

**Governmental Funds**

The major governmental funds of the District are the General Fund, the Cafeteria Special Revenue Fund, the Foundation Special Revenue Fund, and the Building Fund. Governmental fund reporting focuses on how money flows into and out of the funds and the balances that remain at the end of the year. A modified accrual basis of accounting measures cash and all other financial assets that can readily be converted to cash. The governmental fund financial statements provide a detailed short-term view of the District's operations and services. Governmental fund information helps to determine the level of financial resources available in the near future to finance the District's programs.

**Proprietary Funds**

Services for which the District charges a fee are generally reported in proprietary funds on a full accrual basis. These include both enterprise funds and internal service funds. Enterprise funds are considered business-type activities and are also reported under a full accrual method. This is the same basis as the government-wide financial statements; therefore, no reconciling entries are required. Internal service funds are reported in the funds and are used for their intended purposes.

**Corning Union High School District**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Continued)

**Table 2: Changes in Net Position From Operating Results – Governmental Activities**

Years Ended June 30	Governmental Activities		Percentage
	2017	2018	Change 2017-18
<b>REVENUES</b>			
<b>Program Revenues</b>			
Charges for services	\$ 92,260	\$ 114,327	23.9%
Operating grants and contributions	2,386,617	2,699,077	13.1%
<b>General Revenues</b>			
Federal and state aid not restricted	7,445,130	7,864,993	5.6%
Property taxes	2,215,172	2,695,036	21.7%
Other general revenues	847,681	636,806	-24.9%
<b>TOTAL REVENUES</b>	12,986,860	14,010,239	7.9%
<b>EXPENSES</b>			
Instruction	6,936,433	6,945,707	0.1%
Instruction-related services	1,007,195	989,289	-1.8%
Pupil services	2,129,662	2,490,344	16.9%
General administration	1,129,882	1,240,071	9.8%
Plant services	1,664,770	1,709,230	2.7%
Ancillary services	403,682	397,536	-1.5%
Community services	133,230	70,781	-46.9%
Interest on long-term debt	114,423	222,985	94.9%
Other outgo	188,943	48,636	-74.3%
<b>TOTAL EXPENSES</b>	13,708,220	14,114,579	3.0%
<b>Change in Net Position</b>	\$ (721,360)	\$ (104,340)	85.5%

**Corning Union High School District**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Continued)

Table 3 presents the costs of major District activities. The table also shows each activity's net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs). The net cost shows the financial burden that is placed on the District's general revenues.

**Table 3: Net Cost of Governmental Activities**

Years Ended June 30	Total Cost of Services		Percentage
	2017	2018	Change 2017-18
Instruction	\$ 6,936,433	\$ 6,945,707	0.1%
Instruction-related services	1,007,195	989,289	-1.8%
Pupil services	2,129,662	2,490,344	16.9%
General administration	1,129,882	1,240,071	9.8%
Plant services	1,664,770	1,709,230	2.7%
Ancillary services	403,682	397,536	-1.5%
Community services	133,230	70,781	-46.9%
Interest on long-term debt	114,423	222,985	94.9%
Other outgo	188,943	48,636	-74.3%
<b>Totals</b>	<b>\$ 13,708,220</b>	<b>\$ 14,114,579</b>	<b>3.0%</b>

Years Ended June 30	Net Cost of Services		Percentage
	2017	2018	Change 2017-18
Instruction	\$ 5,644,083	\$ 5,737,408	1.7%
Instruction-related services	753,077	601,775	-20.1%
Pupil services	1,371,693	1,434,000	4.5%
General administration	997,929	1,116,322	11.9%
Plant services	1,651,162	1,702,523	3.1%
Ancillary services	391,022	393,867	0.7%
Community services	132,931	70,781	-46.8%
Interest on long-term debt	114,423	222,985	94.9%
Other outgo	173,023	21,514	-87.6%
<b>Totals</b>	<b>\$ 11,229,343</b>	<b>\$ 11,301,175</b>	<b>0.6%</b>



**Corning Union High School District**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(Continued)

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**GENERAL FUND BUDGETARY HIGHLIGHTS**

Over the course of the year, the District revises its budget based on updated financial information. The original budget, approved at the end of June for July 1, is based on the Governor's May Revise figures and updated 45 days after the state approves its final budget. In addition, the District revises its budget at the first and second interim reporting periods. The budget amendments for the year typically fell into the following categories:

- Adjustment of revenue to actual enrollment and ADA data.
- Inclusion of new grants.
- Revisions for grants ending.
- Addition of grant and entitlement funds from the prior year.
- Assets and realign estimated expenses for the immediate needs and ongoing goals of the District.

The District's original and final budgets compared with actual operations are provided in the budgetary comparison schedule for the General Fund.

The District's final budget for the General Fund anticipated that expenditures would exceed revenues by \$288,149. The actual results for the year showed an increase in fund balance of \$731,634.

This increase is a result of not expending funds that were budgeted within various departments.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

The notes to the financial statements are an integral part of the financial presentation and contain more detailed information regarding capital assets and long-term debt.

**Capital Assets**

By June 30, 2018, the District had invested \$26,594,947 in a broad range of capital assets including land, construction in progress, school buildings and improvements, and equipment (see table 5). This amount represents an increase of \$2,547,401, or 10.6%, from last year. During 2017-18, the District completed improvements to the track and stadium, as well as safety improvements, and purchased various small equipment. The District began improvements to the gym and District modernization. More detailed information about the District's capital assets is presented in the notes to the financial statements.

**Corning Union High School District**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(Continued)

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**ECONOMIC 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 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. For questions regarding this report or additional financial information, contact:

Christine Towne, 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, 2018	Governmental Activities
<b>ASSETS</b>	
Cash and investments	\$ 6,596,177
Accounts receivable	395,126
Due from other governments	746,309
Inventories	5,354
Nondepreciated capital assets	1,123,602
Depreciated capital assets	25,471,345
Accumulated depreciation	(11,958,222)
<b>TOTAL ASSETS</b>	<b>22,379,691</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources for pensions	3,644,565
<b>LIABILITIES</b>	
Accounts payable and other current liabilities	623,809
Due to other governments	70,869
Advances from grantors	62,684
Long-term obligations:	
Due within one year	359,529
Due beyond one year	19,265,426
<b>TOTAL LIABILITIES</b>	<b>20,382,317</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources for pensions	1,654,378
Deferred inflows of resources for OPEB	45,913
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>1,700,291</b>
<b>NET POSITION</b>	
Net investment in capital assets	8,553,351
Restricted for capital projects	388,156
Restricted for debt service	275,261
Restricted for educational programs	209,898
Restricted for other programs	17,239
Unrestricted	(5,502,257)
<b>TOTAL NET POSITION</b>	<b>\$ 3,941,648</b>

The accompanying notes are an integral part of these financial statements.

**Corning Union High School District**  
BALANCE SHEET – GOVERNMENTAL FUNDS

June 30, 2018	General Fund	Special Revenue Fund	Cafeteria Special Revenue Fund	Foundation Special Revenue Fund	Building Fund	Governmental Funds	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>								
Cash and investments	\$ 2,008,808	\$ 612	\$ 3,832,612	\$ 269,396	\$ 430,480	\$ 6,541,908		
Accounts receivable	391,984	3,142	-	-	-	395,126		
Due from other governments	567,525	126,322	-	-	52,462	746,309		
Due from other funds	165,082	-	-	-	276,971	442,053		
Inventories	-	5,354	-	-	-	5,354		
<b>TOTAL ASSETS</b>	<b>\$ 3,133,399</b>	<b>\$ 135,430</b>	<b>\$ 3,832,612</b>	<b>\$ 269,396</b>	<b>\$ 759,913</b>	<b>\$ 8,130,750</b>		
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities</b>								
Accounts payable and other current liabilities	\$ 532,810	\$ 19,479	\$ 1,711	\$ 15,104	\$ 2,224	\$ 571,328		
Due to other governments	70,869	-	-	-	-	70,869		
Due to other funds	147,099	92,858	8,500	129,872	63,724	442,053		
Advances from grantors	62,684	-	-	-	-	62,684		
<b>Total Liabilities</b>	<b>813,462</b>	<b>112,337</b>	<b>10,211</b>	<b>144,976</b>	<b>65,948</b>	<b>1,146,934</b>		
<b>Fund Balances</b>								
Nonspendable	1,000	5,854	-	-	-	6,854		
Restricted	209,898	17,239	-	124,420	538,997	890,554		
Committed	-	-	-	-	154,968	154,968		
Assigned	1,192,648	-	3,822,401	-	-	5,015,049		
Unassigned	916,391	-	-	-	-	916,391		
<b>Total Fund Balances</b>	<b>2,319,937</b>	<b>23,093</b>	<b>3,822,401</b>	<b>124,420</b>	<b>693,965</b>	<b>6,983,816</b>		
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 3,133,399</b>	<b>\$ 135,430</b>	<b>\$ 3,832,612</b>	<b>\$ 269,396</b>	<b>\$ 759,913</b>	<b>\$ 8,130,750</b>		

The accompanying notes are an integral part of these financial statements.

## Corning Union High School District

### RECONCILIATION OF GOVERNMENTAL FUND BALANCES TO GOVERNMENT-WIDE NET POSITION (Continued)

June 30, 2018

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<b>Balance Brought Forward</b>	<b>\$ 1,997,374</b>
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Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported:

Deferred outflows of resources relating to pensions	3,644,565
Deferred inflows of resources relating to pensions	(1,654,378)

Deferred outflows and inflows of resources related to other postemployment benefits (OPEB): In governmental funds, deferred outflows and inflows of resources related to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources related to OPEB are reported:

Deferred inflows of resources relating to OPEB	(45,913)
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<b>Total Net Position - Governmental Activities</b>	<b>\$ 3,941,648</b>
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*The accompanying notes are an integral part of these financial statements.*

# **Corning Union High School District**

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS

(Continued)

Year Ended June 30, 2018	General Fund	Cafeteria Special Revenue Fund	Foundation Special Revenue Fund	Building Fund	Other Governmental Funds	Total Governmental Funds
<b>Other Financing Sources (Uses)</b>						
Proceeds from capital lease	\$ 30,805	\$ -	\$ -	\$ -	\$ -	30,805
<b>Net Change in Fund Balances</b>	731,634	(48,471)	(117,916)	(2,475,736)	393,298	(1,517,191)
<b>Fund Balances - Beginning of Year</b>	1,588,303	71,564	3,940,317	2,600,156	300,667	8,501,007
<b>Fund Balances - End of Year</b>	\$ 2,319,937	\$ 23,093	\$ 3,822,401	\$ 124,420	\$ 693,965	\$ 6,983,816

The accompanying notes are an integral part of these financial statements.

## Corning Union High School District

### RECONCILIATION OF NET CHANGE IN FUND BALANCES TO CHANGE IN NET POSITION (Continued)

Year Ended June 30, 2018

<b>Balance Brought Forward</b>	\$ 552,133
Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owed at the end of the period, less matured interest paid during the period but owed from the prior period, was:	(52,481)
Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:	11,019
Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods for early retirement incentives were:	10,000
Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual basis pension costs and actual employer contributions was:	(451,913)
Other postemployment benefits (OPEB): In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was:	(87,206)
<b>Balance Forward</b>	\$ (18,448)

*The accompanying notes are an integral part of these financial statements.*



**Corning Union High School District****STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUNDS**

June 30, 2018	Foundation Private- Purpose Trust		Agency
<b>ASSETS</b>			
Cash and investments	\$	329,213	\$ 202,910
Inventories		-	40,632
<b>TOTAL ASSETS</b>		329,213	<b>\$ 243,542</b>
<b>LIABILITIES</b>			
Due to student groups		-	<b>\$ 243,542</b>
<b>NET POSITION</b>			
Held in trust for scholarships	\$	329,213	

*The accompanying notes are an integral part of these financial statements.*

**1. SIGNIFICANT ACCOUNTING POLICIES**

The District is governed by an elected five-member board. The District operates one high school, one continuation high school, and one adult education program in Corning, California.

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 District's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies established in GAAP, and used by the District, are discussed below.

**Implementation of New Accounting Standards**

***Governmental Accounting Standards Board, Statement No. 75*** The District adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB)*, for the fiscal year ended June 30, 2018. This statement improves accounting and financial reporting by state and local governments for postemployment benefits other than pensions. It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. GASB Statement No. 75 replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. This statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed.

***Governmental Accounting Standards Board, Statement No. 85*** The District adopted the provisions of GASB Statement No. 85, *Omnibus 2017*, for the fiscal year ended June 30, 2018. This statement addresses practice issues that have been identified during implementation and application of certain GASB statements, including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits. It addresses the timing of the measurement of pension or OPEB liabilities and expenditures recognized, recognizing on-behalf payments for pensions or OPEB, presenting payroll-related measures in required supplementary information for purposes of reporting by OPEB plans and employers that provide OPEB, and accounting and financial reporting for OPEB provided through certain multiple-employer defined benefit OPEB plans.

**Corning Union High School District**  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

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**Blended Component Units**

The component unit that is blended into the reporting activity of the District's report is as follows:

Corning Union High School Master Endowment Trust (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.

**Basis of Presentation**

**Government-Wide Financial Statements** The statement of net position and statement of activities display information about the reporting entity as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed, in whole or in part, by fees charged to external parties for goods or services.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function; and, therefore, are clearly identifiable to a particular function. Program revenues include: (a) fees, fines, and charges paid by recipients of goods or services offered by the major programs; and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes and unrestricted grants and contributions, are presented as general revenues.

**Fund Financial Statements** Fund financial statements are organized by funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type; and

Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined.

**Corning Union High School District**  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

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**Fiduciary Funds**

**Private-Purpose Trust Funds** Funds that 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.

**Agency Funds** Funds that are used to account for assets of others for whom the District acts as an agent.

1. Warrant/Pass-Through Fund is used to account for amounts collected from employees for federal taxes, state taxes, credit unions, and other contributions.
2. Student Body Fund is used to account for the transactions of the associated student body in raising and expending money to promote the general welfare, morale, and educational experiences of the student body (*California Education Code*, Sections 48930-48938).

**Major and Nonmajor Funds**

The funds are further classified as major or nonmajor as follows:

Major Governmental Funds:

General Fund  
Cafeteria Special Revenue Fund  
Foundation Special Revenue Fund  
Building Fund

Nonmajor Governmental Funds:

Adult Education Fund  
Deferred Maintenance Fund  
Capital Facilities Fund  
Bond Interest and Redemption Fund

**Measurement Focus and Basis of Accounting**

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

**Measurement Focus** On the government-wide statement of net position and the statement of activities, both governmental and business-like activities are presented using the "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Fund equity is classified as net position.

**Corning Union High School District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**(Continued)**

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**Cash, Cash Equivalents, and Investments**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash and cash equivalents are combined with investments and displayed as cash and investments.

Highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available.

In accordance with *California Education Code*, Section 41001, the District maintains substantially all of its cash in the Tehama County Treasury (the County) as part of the common investment pool. The County is restricted by *California Government Code*, Section 53635 pursuant to Section 53601, to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. Investments in the County pool are valued using the amortized cost method (which approximates fair value) and include accrued interest. The pool has deposits and investments with a weighted-average maturity of more than one year. As of June 30, 2018, the fair value of the County pool was 98.45% of the carrying value and is deemed to represent a material difference. Information regarding the amount of dollars invested in derivatives with the County was not available. The County investment pool is subject to regulatory oversight by the Treasury Oversight Committee, as required by *California Government Code*, Section 27130. The District is considered to be an involuntary participant in the external investment pool.

The calculation of realized gains is independent of the calculation of the net increase in the fair value of investments. Realized gains and losses on investments that had been held in more than one fiscal year and sold in the current year may have been recognized as an increase or decrease in the fair value of investments reported in the prior year. The net decrease in the fair value of investments during the year ended June 30, 2018, was \$108,837. This amount takes into account all changes in fair value (including purchases and sales) that occurred during the year. The unrealized loss on investments held at June 30, 2018, was \$118,864.

**Accounts Receivable and Due From Other Governments**

Accounts receivable represent amounts due from private persons, firms, or corporations based on contractual agreements or amounts billed, but not received, as of June 30, 2018. Amounts due from other governments include entitlements and grants from federal, state, and local governments that the District has earned or been allocated, but has not received, as of June 30, 2018. At June 30, 2018, no allowance for doubtful accounts was deemed necessary.

**Balances Due To/From Other Funds**

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Balances due to/from other funds between funds within governmental activities are eliminated in the statement of net position.

**Corning Union High School District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**(Continued)**

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**Advances From Grantors**

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Advances from grantors are recorded to the extent cash received on specific projects and programs exceeds qualified expenditures.

**Long-Term Debt**

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in the government-wide statements.

Long-term debt for governmental funds is not reported as a liability in the fund financial statements. The debt proceeds are reported as other financing sources, and payments of principal and interest are reported as expenditures.

**Compensated Absences**

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

**Deferred Outflows/Inflows of Resources**

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), which will only be recognized as an outflow of resources (expense/expenditures) in the future. District contributions subsequent to the measurement date related to pension plans, are reported as deferred outflows of resources in the government-wide statement of net position. District contributions subsequent to the measurement date will be amortized during the next fiscal year.

In addition to liabilities, the statement of net position includes 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 would only be recognized as an inflow of resources (revenue) at that time.

Changes in proportion and differences between the District's contributions and proportionate share of pension contributions, the District's proportionate share of the net difference between projected and actual earnings on pension plan investments, changes in assumptions, and the differences between the District's expected and actual experience, are reported as deferred inflows of resources or deferred outflows of resources in the government-wide statement of net position. These amounts are amortized over the estimated service lives of the pension plan participants.



**Corning Union High School District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
(Continued)

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The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's minimum fund balance policy requires a reserve for economic uncertainties, consisting of unassigned amounts, equal to no less than 8% of General Fund expenditures and other financing uses.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District's Board of Trustees has provided otherwise in its commitment or assignment actions.

**Local Control Funding Formula Grant and Property Tax**

The District's local control funding formula (LCFF) grant is received from a combination of local property taxes and state apportionments.

Tehama County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the County. Secured property taxes attach as an enforceable lien on property as of January 1. Property taxes on the secured roll are due on December 10 and April 10 and become delinquent after December 10 and April 10, respectively.

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.

Property taxes are recorded as LCFF sources by the District. The California Department of Education reduces the District's entitlement by the District's local property tax revenue. The balance is paid from the state's General Fund and is referred to as the state apportionment. The District's LCFF provides a base grant per average daily attendance (ADA), which varies by grade span, plus supplemental and concentration grants that reflect student demographic factors and categorical programs.

**Revenue – Nonexchange Transactions**

Nonexchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. 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 required to be used or the year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

**Corning Union High School District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
(Continued)

**2. CASH AND INVESTMENTS**

**Cash and Investments**

The following is a summary of cash and investments:

June 30, 2018	Maturities	Fair Value
Deposits (1)	\$	358,017
<b>Investments That Are Not Securities (2)</b>		
County treasurer's investment pool	3 years average	2,709,679
Open-end mutual funds		145,742
Corporate bonds		37,170
Corporate stock/equity securities		46,345
<b>Subtotal</b>		<b>2,938,936</b>
<b>Investment Securities</b>		
U.S. government securities	2019-2029	797,703
Municipal bonds	2019-2042	3,033,644
<b>Subtotal</b>		<b>3,831,347</b>
<b>Total Cash and Investments</b>		<b>7,128,300</b>
Less: Trust fund cash and investments		329,213
Less: Agency fund cash and investments		202,910
<b>Total Cash and Investments Per Government-Wide Statement of Net Position</b>	<b>\$</b>	<b>6,596,177</b>

(1) **Deposits** The carrying amount of deposits includes checking accounts, savings accounts, nonnegotiable certificates of deposit, and money market accounts at financial institutions, if any.

(2) **Investments That Are Not Securities** A "security" is a transferable financial instrument that evidences ownership or creditorship, whether in physical or book-entry form. Investments that are not securities do not have custodial credit risk because they do not involve a transferable financial instrument. Thus, they are not categorized into custodial credit risk categories.

**Custodial Credit Risk – Deposits**

For deposits, custodial credit risk is the risk that, in the event of a bank failure, the District's deposits may not be redeemed. The District does not have a deposit policy for custodial credit risk. As of June 30, 2018, \$18,478 of the District's bank balance of \$452,138 was exposed to custodial credit risk as follows:

	Bank Balance
Uninsured and uncollateralized	\$ 18,478

**Corning Union High School District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
(Continued)

**Concentration of Credit Risk – Investments**

*California Government Code*, Section 53635, places the following concentration limits on the County investment pool:

No more than 40% may be invested in eligible commercial paper; no more than 10% may be invested in the outstanding commercial paper of any single issuer; and no more than 10% of the outstanding commercial paper of any single issuer may be purchased.

*California Government Code*, Section 53601, places the following concentration limits on the District's investments:

No more than 5% may be invested in the securities of any one issuer, except the obligations of the U.S. government, U.S. government agencies, and U.S. government-sponsored enterprises; no more than 10% may be invested in any one mutual fund; no more than 25% may be invested in commercial paper; no more than 10% of the outstanding commercial paper of any single issuer may be purchased; no more than 30% may be invested in bankers' acceptances of any one commercial bank; no more than 30% may be invested in negotiable certificates of deposit; no more than 20% may be invested in reverse repurchase agreements; and no more than 30% may be invested in medium-term notes.

**3. ACCOUNTS RECEIVABLE**

Accounts receivable consisted of the following:

June 30, 2018	General Fund	Cafeteria Special Revenue Fund
Other	\$ 391,984	\$ 3,142

**4. DUE FROM OTHER GOVERNMENTS**

Amounts due from other governments consisted of the following:

June 30, 2018	General Fund	Cafeteria Special Revenue Fund	Other Governmental Funds
<b>Due From</b>			
Federal government	\$ 393,352	\$ 119,983	\$ 18,861
State government	92,462	6,339	-
Local governments	81,711	-	33,601
<b>Total</b>	\$ 567,525	\$ 126,322	\$ 52,462

**Corning Union High School District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
(Continued)

**6. CAPITAL ASSETS**

Capital assets activity is as follows:

Year Ended June 30, 2018	Beginning Balance	Additions	Deductions	Ending Balance
<b>GOVERNMENTAL ACTIVITIES</b>				
<b>Nondepreciated Capital Assets</b>				
Land	\$ 357,500	\$ -	\$ -	\$ 357,500
Construction in progress	262,976	2,489,797	1,986,671	766,102
<b>Total Nondepreciated Capital Assets</b>	<b>620,476</b>	<b>2,489,797</b>	<b>1,986,671</b>	<b>1,123,602</b>
<b>Depreciated Capital Assets</b>				
Buildings	17,923,058	112,224	-	18,035,282
Site improvements	3,558,661	1,874,447	-	5,433,108
Vehicles and equipment	1,945,351	57,604	-	2,002,955
<b>Total Depreciated Capital Assets</b>	<b>23,427,070</b>	<b>2,044,275</b>	<b>-</b>	<b>25,471,345</b>
<b>Totals at Historical Cost</b>	<b>24,047,546</b>	<b>4,534,072</b>	<b>1,986,671</b>	<b>26,594,947</b>
<b>Less: Accumulated Depreciation</b>				
Buildings	9,360,514	450,761	-	9,811,275
Site improvements	910,079	253,757	-	1,163,836
Vehicles and equipment	880,056	103,055	-	983,111
<b>Total Accumulated Depreciation</b>	<b>11,150,649</b>	<b>807,573</b>	<b>-</b>	<b>11,958,222</b>
<b>Total Depreciated Capital Assets - Net</b>	<b>12,276,421</b>	<b>1,236,702</b>	<b>-</b>	<b>13,513,123</b>
<b>GOVERNMENTAL ACTIVITIES</b>				
<b>CAPITAL ASSETS - NET</b>	<b>\$ 12,896,897</b>	<b>\$ 3,726,499</b>	<b>\$ 1,986,671</b>	<b>\$ 14,636,725</b>

Depreciation expense was charged to governmental activities as follows:

Year Ended June 30, 2018	
<b>Governmental Activities</b>	
Instruction	\$ 522,110
Instruction-related services	17,447
Pupil services	56,043
Ancillary services	8,043
Community services	14,775
General administration	4,834
Plant services	184,321
<b>Total Depreciation Expense - Governmental Activities</b>	<b>\$ 807,573</b>

**Corning Union High School District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**(Continued)**

**9. BONDED DEBT**

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

The outstanding general obligation bonded debt is as follows:

Issue Date	Interest Rate	Maturity Date	Amount of Original Issue	Outstanding July 1, 2017	Redeemed Current Year	Outstanding June 30, 2018
2017	2% - 5%	2046	\$ 3,000,000	\$ 3,000,000	\$ -	\$ 3,000,000

The amount of interest cost incurred during the year ended June 30, 2018, was \$147,013, all of which was charged to expenses.

The annual requirements to amortize the general obligation bonds payable are as follows:

Year Ending June 30	Principal	Interest	Total
2019	\$ 180,000	\$ 116,600	\$ 296,600
2020	185,000	112,025	297,025
2021	5,000	109,175	114,175
2022	5,000	109,025	114,025
2023	10,000	108,800	118,800
2024-2028	125,000	535,375	660,375
2029-2033	285,000	504,700	789,700
2034-2038	500,000	438,313	938,313
2039-2043	785,000	319,062	1,104,062
2044-2047	920,000	97,000	1,017,000
<b>Total</b>	<b>\$ 3,000,000</b>	<b>\$ 2,450,075</b>	<b>\$ 5,450,075</b>

**Corning Union High School District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**12. 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, 2018, the principal balance outstanding was \$2,518,189.

The amount of interest cost incurred during the year ended June 30, 2018, was \$41,909, all of which was charged to expenses.

The note payable matures in December 2031 as follows:

Year Ending June 30	Principal	Interest	Total
2019	\$ 114,841	\$ 37,159	\$ 152,000
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
2024-2028	1,026,412	102,836	1,129,248
2029-2032	806,380	22,868	829,248
<b>Total</b>	<b>\$ 2,518,189</b>	<b>\$ 292,307</b>	<b>\$ 2,810,496</b>

**13. LONG-TERM LINE OF CREDIT**

The District maintains a line of credit with Stifel Bank & Trust (Stifel) in order to pay for Rodgers Trust Ranch expenditures. The line of credit has an interest rate of a 30-day LIBOR plus a margin of 2.5%, effectively 4.5% as of June 30, 2018. The line of credit is collateralized against the Rodgers Ranch Stifel investment accounts. The maximum approved line of credit is \$2,680,000. The line of credit does not have a due date and the District does not intend to pay off the balance within the next year. As of June 30, 2018, the principal balance outstanding was \$359,902.



**Corning Union High School District**  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

**15. FUND BALANCES COMPONENTS**

Fund balances are composed of the following:

June 30, 2018	General Fund	Cafeteria Special Revenue Fund	Foundation Special Revenue Fund	Building Fund	Other Governmental Funds
<b>Nonspendable</b>					
Reserved for:					
Revolving cash	\$ 1,000	\$ 500	\$ -	\$ -	\$ -
Inventories	-	5,354	-	-	-
<b>Total Nonspendable</b>	\$ 1,000	\$ 5,854	\$ -	\$ -	\$ -
<b>Restricted</b>					
Restricted for:					
Capital projects	\$ -	\$ -	\$ -	\$ 124,420	\$ 263,736
Debt service	-	-	-	-	275,261
Federal and state categoricals	209,898	17,239	-	-	-
<b>Total Restricted</b>	\$ 209,898	\$ 17,239	\$ -	\$ 124,420	\$ 538,997
<b>Committed</b>					
Committed for:					
Adult education	\$ -	\$ -	\$ -	\$ -	\$ 7,717
Deferred maintenance	-	-	-	-	147,251
<b>Total Committed</b>	\$ -	\$ -	\$ -	\$ -	\$ 154,968
<b>Assigned</b>					
Assigned for:					
Safety improvement	\$ 285,000	\$ -	\$ -	\$ -	\$ -
Bus purchase	500,000	-	-	-	-
Server replacement	84,648	-	-	-	-
Future textbook adoption	65,000	-	-	-	-
Maintenance projects	68,000	-	-	-	-
Cafeteria refrigerator replacement	45,000	-	-	-	-
CalSTRS/CalPERS increases	145,000	-	-	-	-
Agricultural education	-	-	3,822,401	-	-
<b>Total Assigned</b>	\$ 1,192,648	\$ -	\$ 3,822,401	\$ -	\$ -
<b>Unassigned</b>					
Designated for economic uncertainties	\$ 916,391	\$ -	\$ -	\$ -	\$ -

**Corning Union High School District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
(Continued)

**19. EMPLOYEE RETIREMENT SYSTEMS**

Qualified employees are covered under cost-sharing multiple-employer defined benefit pension plans maintained by agencies of the state of California. Certificated employees are members of CalSTRS, and classified employees are members of CalPERS.

**Summary**

Net pension liability, deferred outflows or resources, deferred inflows of resources, and pension expense are reported as follows:

June 30, 2018	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
CalSTRS State Teachers'				
Retirement Plan	\$ 7,398,400	\$ 2,339,738	\$ 1,479,891	\$ 727,439
CalPERS School Employer Pool	4,120,418	1,304,827	174,487	736,697
<b>Total</b>	<b>\$ 11,518,818</b>	<b>\$ 3,644,565</b>	<b>\$ 1,654,378</b>	<b>\$ 1,464,136</b>

Net pension liability, deferred outflows of resources, and deferred inflows of resources are reported in the accompanying statement of net position; pension expense is reported in the accompanying statement of activities.

**California State Teachers' Retirement System**

**Plan Description** Certificated employees of the District participate in STRP, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. Benefit provisions are established by state statute, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues publicly available financial reports that can be obtained at [www.calstrs.com](http://www.calstrs.com).

**Benefits Provided** STRP provides retirement, disability, and survivor benefits to beneficiaries. The defined benefit program provides retirement benefits based on members' final compensation, age, and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members. The program has two benefit formulas:

- **CalSTRS 2% at 60** CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0% of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirement after age 60 increases with each quarter year of age to 2.4% at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2% to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4% of final compensation.

**Corning Union High School District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
(Continued)

For the year ended June 30, 2018, the District recognized pension expense of \$79,038 and revenue of \$79,038 for support provided by the state. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 27,360	\$ 129,067
Net difference between projected and actual earnings on pension plan investments	-	197,059
Change in assumptions	1,370,606	-
Changes in proportion and differences between District contributions and proportionate share of contributions	291,308	1,153,765
District contributions subsequent to the measurement date	650,464	-
<b>Total</b>	<b>\$ 2,339,738</b>	<b>\$ 1,479,891</b>

The \$650,464 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30		
2019	\$	(80,217)
2020		207,543
2021		(44,171)
2022		(89,232)
2023		100,824
Thereafter		114,636
<b>Total</b>	<b>\$</b>	<b>209,383</b>

**Corning Union High School District**  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

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. The best-estimate ranges were developed using capital market assumptions from CalSTRS' general investment consultant (Pension Consulting Alliance - PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in February 2017 in conjunction with the most recent experience study. For each future valuation, CalSTRS' consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2017, are summarized in the following table:

	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
<b>Asset Class</b>		
Global equity	47%	6.30%
Fixed income	12%	0.30%
Real estate	13%	5.20%
Private equity	13%	9.30%
Absolute return/risk mitigating strategies	9%	2.90%
Inflation sensitive	4%	3.80%
Cash/liquidity	2%	-1.00%
<b>Total</b>	<b>100%</b>	

**Discount Rate** The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers were made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10%) and assumes that contributions, benefit payments, and administrative expenses occurred midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the District's 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 calculated using the discount rate of 7.10%, as well as the District's proportionate share of the net pension liability if it was calculated using a discount rate that is one percentage point lower (6.10%) or one percentage point higher (8.10%) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
June 30, 2018			
District's proportionate share of the net pension liability	\$ 10,863,200	\$ 7,398,400	\$ 4,586,480

**Corning Union High School District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**(Continued)**

For the year ended June 30, 2018, the District recognized pension expense of \$736,697. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 147,618	\$ -
Net difference between projected and actual earnings on pension plan investments	135,634	-
Change in assumptions	601,852	48,513
Changes in proportion and differences between District contributions and proportionate share of contributions	57,965	125,974
District contributions subsequent to the measurement date	361,758	-
<b>Total</b>	<b>\$ 1,304,827</b>	<b>\$ 174,487</b>

The \$361,758 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30		
2019	\$	217,765
2020		387,702
2021		242,895
2022		(79,780)
<b>Total</b>	<b>\$</b>	<b>768,582</b>

**Actuarial Assumptions** The total pension liability in the June 30, 2015, actuarial valuation for CalPERS was determined using the following actuarial assumptions applied to all periods included in the measurement:

Valuation date	June 30, 2016
Measurement date	June 30, 2017
Actuarial cost method	Entry age normal
Actuarial assumptions:	
Discount rate	7.15%
Inflation	2.75%
Salary increases	Varies by entry age and service
Investment rate of return	7.50%

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries, Scale BB.

**Corning Union High School District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**(Continued)**

***Sensitivity of the District's 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 calculated using the discount rate of 7.15%, as well as the District's proportionate share of the net pension liability if it was calculated using a discount rate that is one percentage point lower (6.15%) or one percentage point higher (8.15%) than the current rate:

June 30, 2018	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
District's proportionate share of the net pension liability	\$ 6,062,455	\$ 4,120,418	\$ 2,509,335

***Pension Plan Fiduciary Net Position*** Detailed information about the pension plan's fiduciary net position is available in CalPERS' separately issued CAFR.

**20. EARLY RETIREMENT INCENTIVE PROGRAM**

The District did not enter into any early retirement incentive agreements during 2017-18, pursuant to *California Education Code*, Sections 22714 and 44929, whereby the service credit to eligible employees is increased by two years.

**21. POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS**

**Plan Description**

The Plan is a single-employer defined benefit healthcare plan administered by the District. The Plan provides postemployment healthcare benefits to all employees who retire from the District after attaining age 55 with at least 10 years of service. The District provides medical benefits to certificated retirees and their dependents until age 65. The District also provides postemployment health care benefits to all classified employees and their dependents who retire from the District if hired prior to July 1, 2006. The classified retirees shall be included in the program until age 65.



**Corning Union High School District**  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

**Changes in the Total OPEB Liability**

The changes in the total OPEB liability for the Plan are as follows:

Year Ended June 30, 2018

<b>Total OPEB Liability</b>	
Service cost	\$ 152,452
Interest	52,070
Changes of assumptions	(53,829)
Benefit payments - including refunds of employee contributions	(109,400)
<b>Net Change in Total OPEB Liability</b>	<b>41,293</b>
<b>Total OPEB Liability - Beginning of Year</b>	<b>1,717,852</b>
<b>Total OPEB Liability - End of Year</b>	<b>\$ 1,759,145</b>
Covered-employee payroll	\$ 6,504,047
District's total OPEB liability as a percentage of covered-employee payroll	27.05%

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate**

The following presents the District's total OPEB liability calculated using the discount rate of 3.62%, as well as the District's total OPEB liability if it was calculated using a discount rate that is one percentage point lower (2.62%) or one percentage point higher (4.62%) than the current rate:

	1% Decrease (2.62%)	Current Discount Rate (3.62%)	1% Increase (4.62%)
June 30, 2018			
Total OPEB liability	\$ 1,870,698	\$ 1,759,145	\$ 1,654,369

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates**

The following presents the District's total OPEB liability calculated using the healthcare cost trend rate of 5.00%, as well as the District's total OPEB liability if it was calculated using a healthcare trend rate that is one percentage point lower (4.00%) or one percentage point higher (6.00%) than the current rate:

	1% Decrease (4.00%)	Health Cost Trend Rates (5.00%)	1% Increase (6.00%)
June 30, 2018			
Total OPEB liability	\$ 1,626,351	\$ 1,759,145	\$ 1,910,389

**23. FUTURE GASB IMPLEMENTATION**

In June 2017, GASB issued Statement No. 87, *Leases*. This statement improves accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and as inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The District's management has not yet determined the impact that the implementation of this standard, which is required on July 1, 2020, will have on the District's financial statements, if any.

In March 2018, GASB issued Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings, and Direct Placements*. This statement improves the information disclosed in the notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. The District's management has not yet determined the impact that the implementation of this standard, which is required on July 1, 2018, will have on the District's financial statements, if any.

**Corning Union High School District**  
**BUDGETARY COMPARISON SCHEDULE – GENERAL FUND**

Year Ended June 30, 2018	Budgeted Amounts		Actual Amounts GAAP Basis	Variance With Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property taxes	\$ 2,232,079	\$ 2,322,618	\$ 2,387,668	\$ 65,050
Local control funding formula sources	7,291,094	7,358,740	7,343,500	(15,240)
Other state revenue	909,709	1,196,218	1,088,496	(107,722)
Federal revenue	715,728	843,092	843,302	210
Other local revenue	748,130	1,098,339	1,150,083	51,744
<b>Total Revenues</b>	11,896,740	12,819,007	12,813,049	(5,958)
<b>Expenditures</b>				
Certificated salaries	4,732,524	4,900,221	4,780,900	119,321
Classified salaries	2,070,542	2,261,520	2,229,219	32,301
Employee benefits	2,981,661	3,009,956	2,961,047	48,909
Books and supplies	865,535	1,223,823	666,311	557,512
Services and other operating	1,173,989	1,309,670	990,675	318,995
Capital outlay	73,287	129,895	116,790	13,105
Other outgo	65,531	21,491	10,753	10,738
Debt service:				
Principal	137,992	236,356	295,903	(59,547)
Interest and other charges	44,521	44,521	60,622	(16,101)
<b>Total Expenditures</b>	12,145,582	13,137,453	12,112,220	1,025,233
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(248,842)	(318,446)	700,829	1,019,275
<b>Other Financing Sources</b>				
Proceeds from capital leases	-	30,297	30,805	508
<b>Net Change in Fund Balances</b>	(248,842)	(288,149)	731,634	1,019,783
<b>Fund Balances - Beginning of Year</b>	1,588,303	1,588,303	1,588,303	-
<b>Fund Balances - End of Year</b>	\$ 1,339,461	\$ 1,300,154	\$ 2,319,937	\$ 1,019,783

See the accompanying notes to this budgetary comparison schedules.

# Corning Union High School District

## BUDGETARY COMPARISON SCHEDULE – FOUNDATION SPECIAL REVENUE FUND

Year Ended June 30, 2018	Budgeted Amounts		Actual	Final Budget -
	Original	Final	Amounts GAAP Basis	Positive (Negative)
<b>Revenues</b>				
Other state revenue	\$ -	\$ -	\$ 537	\$ 537
Other local revenue	265,675	317,770	96,054	(221,716)
<b>Total Revenues</b>	265,675	317,770	96,591	(221,179)
<b>Expenditures</b>				
Certificated salaries	11,500	11,500	6,567	4,933
Classified salaries	28,120	24,304	16,356	7,948
Employee benefits	16,541	15,777	5,032	10,745
Books and supplies	79,563	25,041	9,389	15,652
Services and other operating	186,297	217,112	97,163	119,949
Capital outlay	50,907	-	-	-
Debt service:				
Principal	-	-	63,690	(63,690)
Interest and other charges	-	-	16,310	(16,310)
<b>Total Expenditures</b>	372,928	293,734	214,507	79,227
<b>Net Change in Fund Balances</b>	(107,253)	24,036	(117,916)	(141,952)
<b>Fund Balances - Beginning of Year</b>	3,940,317	3,940,317	3,940,317	-
<b>Fund Balances - End of Year</b>	\$ 3,833,064	\$ 3,964,353	\$ 3,822,401	\$ (141,952)

See the accompanying notes to this budgetary comparison schedules.

**Corning Union High School District****SCHEDULE OF CHANGES IN DISTRICT'S TOTAL OPEB LIABILITY AND RELATED RATIOS**

Year Ended June 30, 2018

<b>Total OPEB Liability</b>	
Service cost	\$ 152,452
Interest	52,070
Changes of assumptions	(53,829)
Benefit payments - including refunds of employee contributions	(109,400)
<b>Net Change In Total OPEB Liability</b>	<b>41,293</b>
<b>Total OPEB Liability - Beginning of Year</b>	<b>1,717,852</b>
<b>Total OPEB Liability - End of Year</b>	<b>\$ 1,759,145</b>
Covered-employee payroll	\$ 6,504,047
District's total OPEB liability as a percentage of covered-employee payroll	27.05%

*See the accompanying notes to the required supplementary information.*

# **Corning Union High School District**

## SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY – CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM

Years Ended June 30	2018	2017	2016	2015
District's proportion of the net pension liability (asset)	0.008%	0.009%	0.010%	0.009%
District's proportionate share of the net pension liability (asset)	\$ 7,398,400	\$ 7,279,290	\$ 6,732,400	\$ 5,259,330
State's proportionate share of the net pension liability (asset) associated with the District	2,749,985	4,144,580	3,560,688	3,175,842
<b>Total</b>	<b>\$ 10,148,385</b>	<b>\$ 11,423,870</b>	<b>\$ 10,293,088</b>	<b>\$ 8,435,172</b>
District's covered-employee payroll				
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	162.96%	152.36%	148.31%	112.70%
Plan fiduciary net position as a percentage of the total pension liability	69.00%	70.00%	74.00%	77.00%

See the accompanying notes to the required supplementary information.



# **Corning Union High School District**

## **SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY – CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

Years Ended June 30	2018	2017	2016	2015
District's proportion of the net pension liability (asset)	0.01726%	0.01720%	0.01850%	0.01770%
District's proportionate share of the net pension liability (asset)	\$ 4,120,418	\$ 3,397,011	\$ 2,726,918	\$ 2,009,381
District's covered-employee payroll	\$ 2,199,525	\$ 2,365,959	\$ 2,317,523	\$ 2,249,867
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	187.33%	143.58%	117.67%	89.31%
Plan fiduciary net position as a percentage of the total pension liability	71.90%	73.90%	79.40%	83.50%

See the accompanying notes to the required supplementary information.

## Corning Union High School District

### NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

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#### 1. SCHEDULE OF CHANGES IN DISTRICT'S TOTAL OPEB LIABILITY AND RELATED RATIOS

##### Changes in Benefit Terms

There were no significant changes in benefit terms during the measurement period ended June 30, 2018.

##### Changes in Assumptions

The financial reporting discount rate used to calculate the total OPEB liability at July 1, 2017, was increased from 3.13% to 3.62% for the measurement period ended June 30, 2018. The healthcare trend rate used to calculate the total OPEB liability at July 1, 2017, was decreased from 6.00% to 5.00% for the measurement period ended June 30, 2018.

#### 2. CHANGES OF BENEFIT TERMS

##### California State Teachers' Retirement System

There were no significant changes of benefit terms during the measurement period ended June 30, 2017.

##### California Public Employees' Retirement System

There were no significant changes of benefit terms during the measurement period ended June 30, 2017.

#### 3. CHANGES OF ASSUMPTIONS

##### California State Teachers' Retirement System

During fiscal year 2016-17, California State Teachers' Retirement System (CalSTRS) completed an experience study for the period starting July 1, 2010, and ending June 30, 2015. The experience study was adopted by the board in February 2017. As a result of the study, certain assumptions used in determining the net pension liability (NPL) of the State Teachers' Retirement Plan changed, including the price inflation, wage growth, discount rate, and the mortality tables used in the actuarial valuation of the NPL. The change in assumptions were as follows:

June 30	2017	2016
<b>Assumption</b>		
Consumer price index	2.75%	3.00%
Investment rate of return	7.10%	7.60%
Wage growth	3.50%	3.75%

## OTHER SUPPLEMENTARY INFORMATION SECTION

## Corning Union High School District

### SCHEDULE OF CHARTER SCHOOLS

Year Ended June 30, 2018

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The District is not the sponsoring local educational agency for any charter schools.

*See the accompanying note to the other supplementary information.*

**Corning Union High School District**  
**SCHEDULE OF INSTRUCTIONAL TIME**  
**Year Ended June 30, 2018**

	<b>Minutes Requirement</b>	<b>2017-18 Actual Minutes</b>	<b>Traditional Calendar Days</b>	<b>Multitrack Calendar Days</b>	<b>Status</b>
Grade 9	64,800	65,246	180	N/A	Complied
Grade 10	64,800	65,246	180	N/A	Complied
Grade 11	64,800	65,246	180	N/A	Complied
Grade 12	64,800	65,246	180	N/A	Complied

*See the accompanying note to the other supplementary information.*

**Corning Union High School District****RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT  
WITH AUDITED FINANCIAL STATEMENTS**

Year Ended June 30, 2018

	General Fund		Building Fund	Bond Interest and Redemption Fund
<b>Annual Financial and Budget Report Fund Balances</b>	\$	2,393,224	\$ 254,292	\$ 145,389
<b>Adjustments Increasing (Decreasing) the Fund Balances</b>				
Understatement of accounts payable		(73,287)	-	-
Understatement of due from other funds		-	-	129,872
Understatement of due to other funds		-	(129,872)	-
<b>Net Adjustments</b>		(73,287)	(129,872)	129,872
<b>Audited Financial Statements Fund Balances</b>	\$	2,319,937	\$ 124,420	\$ 275,261

*See the accompanying note to the other supplementary information.*



## **Corning Union High School District**

### **NOTE TO THE OTHER SUPPLEMENTARY INFORMATION**

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#### **PURPOSE OF SCHEDULES**

##### **Schedule of Charter Schools**

This schedule lists all charter schools sponsored by the District and indicates whether or not the charter school is included in the audit of the District.

##### **Schedule of Average Daily Attendance**

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

##### **Schedule of Instructional Time**

The District received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District did not meet or exceed its local control funding formula target. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of *California Education Code*, Sections 46201 through 46208.

##### **Schedule of Financial Trends and Analysis**

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

##### **Reconciliation of Annual Financial and Budget Report With Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balance of each fund, as reported in the annual financial and budget report, to the audited financial statements.

##### **Schedule of Expenditures of Federal Awards**

This schedule includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2018. 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 Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance).

Expenditures reported on this schedule are reported on the modified basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The District has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.



**INDEPENDENT AUDITORS' 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**

To the 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 of America, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Corning Union High School District (the District) as of and for the year ended June 30, 2018; and the related notes to the financial statements, which collectively comprise the District's basic financial statements; and have issued our report thereon dated January 14, 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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies; and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be significant deficiencies (see item 2018-001).



## **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Trustees  
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 the U.S. Office of Management and Budget (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, 2018. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

### ***Management's Responsibility***

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

### ***Auditors' 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 of America; 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* (the Uniform Guidance). Those standards and the 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.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY  
THE UNIFORM GUIDANCE**

(Continued)

**Purpose of This Report**

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

*KCae Isom, LLP*

January 14, 2019

Redding, California

# INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

(Continued)

June 30, 2018	Procedures Performed
Attendance	Yes
Teacher certification and misassignments	Yes
Kindergarten continuance	Not applicable
Independent study	Yes
Continuation education	No
Instructional time	Yes
Instructional materials	Yes
Ratios of administrative employees to teachers	Yes
Classroom teacher salaries	Yes
Early retirement incentive	No
Gann limit calculation	Yes
School accountability report card	Yes
Juvenile court schools	Not applicable
Middle or early college high schools	Not applicable
K-3 grade span adjustment	Not applicable
Transportation maintenance of effort	Yes
Apprenticeship: Related and supplemental instruction	No
Educator effectiveness	Yes
California Clean Energy Jobs Act	No
After/Before school education and safety program:	
After school	No
Before school	No
General requirements	No
Proper expenditure of education protection account funds	Yes
Unduplicated local control funding formula pupil counts	Yes
Local control and accountability plan	Yes
Independent study-course based	No
Charter schools:	
Attendance	No
Mode of instruction	No
Nonclassroom-based instruction/independent study for charter schools	No
Determination of funding for nonclassroom-based instruction	No
Annual instructional minutes - classroom based	No
Charter school facility grant program	No

Continuation education step 6c was not performed because students do not engage in independent study. Testing was not performed for California Clean Energy Jobs Act because the District completed and filed final expenditures report for the California Clean Energy Jobs Act funds prior to 2017-18.

## FINDINGS AND QUESTIONED COSTS SECTION



## Corning Union High School District

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2018

(Continued)

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## SECTION II FINDINGS

### FINANCIAL STATEMENTS AUDIT

#### INTERNAL CONTROL (Student Body)

30000 (2018-001)

#### 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.

**Response** The District's administration will implement procedures during fiscal year 2018-19 to comply with the recommendations.

**Corning Union High School District**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

June 30, 2018

(Continued)

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**SECTION IV FINDINGS**

**STATE AWARDS AUDIT**

None.

## Corning Union High School District

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

June 30, 2018

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#### **INTERNAL CONTROL (Cash Disbursements)**

30000 (2017-001)

##### **Material Weakness**

**Condition** During our tests of internal controls over cash disbursements, we noted that travel expense reimbursements and credit card charges made by the Superintendent were not reviewed and approved by the governing board.

**Criteria** Internal controls should be in place to ensure all expenditures have proper review and approval.

**Effect** Without strengthening internal controls over cash disbursements, expenditures may not be for valid expenditures and/or approved activities.

**Recommendation** The previous auditor recommended that the District revise its travel and expense reimbursement policies to include that all travel expense reimbursements payable to Superintendent and that all credit card charges made by Superintendent be reviewed and approved by the president of the governing board.

**Current Status** Fully implemented.

**Corning Union High School District**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

June 30, 2018

(Continued)

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**INTERNAL CONTROL (Cash Disbursements)**

30000 (2017-003)

**Significant Deficiency**

**Condition** During our tests of internal controls over the cafeteria clearing account, we noted that deposits were not being transferred to the County Treasury on a timely basis (two times per year).

**Criteria** Internal controls should be in place to provide that funds in the clearing account are transferred to the County Treasury on a timely basis to allow cash sales to be recorded as local revenue.

**Effect** Without strengthening internal controls over cash receipts, cafeteria assets may not be properly safeguarded. Additionally, the clearing account funds do not accrue the eligible Tehama County Treasurer interest and are not available for necessary cash disbursements.

**Recommendation** The previous auditor recommended that procedures be implemented to ensure cafeteria clearing account deposits are transferred to the County Treasury on a monthly basis.

**Current Status** Fully implemented.



December 20, 2018

Ms. Christine Towne  
Chief Business Official  
Corning Union High School District  
643 Blackburn Avenue  
Corning, CA 96021

Re: Corning Union High School District ("District") GASB 75 Valuation

Dear Ms. Towne:

This report sets forth the results of our GASB 75 actuarial valuation of the District's retiree health insurance program as of July 1, 2017.

In June 2004, the Governmental Accounting Standards Board (GASB) issued its accrual accounting standards for retiree healthcare benefits, GASB 43 and GASB 45. GASB 43/45 require public employers such as the District to perform periodic actuarial valuations to measure and disclose their retiree healthcare liabilities for the financial statements of both the employer and the trust, if any, set aside to pre-fund these liabilities. In June 2015, GASB released new accounting standards for postretirement benefit programs, GASB 74 and GASB 75, which replace GASB 43 and GASB 45, respectively.

The District selected DFA, LLC (DFA) to perform an actuarial valuation of the retiree health insurance program as of July 1, 2017. This report may be compared with the valuation performed by DFA as of July 1, 2015, to see how the liabilities have changed since the last valuation.

### **Financial Results**

We have determined that the amount of actuarial liability for District-paid retiree benefits is \$2,836,665 as of July 1, 2017. This represents the present value of all benefits expected to be paid by the District for its current and future retirees. If the District were to place this amount in a fund earning interest at the rate of 4.00% per year, and all other actuarial assumptions were exactly met, the fund would have exactly enough to pay all expected benefits.

This valuation includes benefits for 8 retirees as well as 96 active employees who may become eligible to retire and receive benefits in the future. It excludes employees hired after the valuation date.

When we apportion the \$2,836,665 into past service and future service components under the Entry Age, Level Percent of Pay Cost Method, the Total OPEB Liability is \$1,629,085 as of July 1, 2017. This represents the present value of all benefits accrued through the valuation date if each employee's liability is expensed from hire date until retirement date as a level percentage of pay. The \$1,629,085 is comprised of liabilities of \$1,318,134 for active employees and \$310,951 for retirees.

The District has not adopted an irrevocable trust for the pre-funding of retiree healthcare benefits. As of June 30, 2017, the trust balance or Plan Fiduciary's Net Position (GASB 75) is \$0.

The Net OPEB Liability, Total OPEB Liability over the Plan Fiduciary's Net Position, is \$1,629,085.

#### **Discount Rate under GASB 75**

For financial reporting purposes, GASB 75 requires a discount rate that reflects the following:

- a. The long-term expected rate of return on OPEB plan investments – to the extent that the OPEB plan's fiduciary net position is projected to be sufficient to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return;
- b. A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher – to the extent that the conditions in (a) are not met.

The amount of the plan's projected fiduciary net position and the amount of projected benefit payments should be compared in each period of projected benefit payments.

Based on these requirements and the following information, we have determined a discount rate of 3.13% for GASB 75 reporting purposes:

Expected Return on Assets	4.00%
S&P Municipal Bond 20-Year High Grade Rate Index at June 30, 2017	3.13%
GASB 75 Discount Rate	3.13%

### **Net OPEB Expense**

We have determined the following components of the District's Net OPEB Expense for fiscal year 2017-18: Service Cost, Interest Cost, and Expected Return on Assets. The Service Cost represents the present value of benefits accruing in the current year. Interest Cost represents the interest on the Total OPEB Obligation. Expected Return on Assets is the expected return based on a 4.00% investment rate of return. Other components (Deferred Outflows and Inflows) will be determined based on the Net OPEB Obligation as of June 30, 2018.

We summarize the valuation results in the table on the next page. We provide results at three discount rates (the expected return on assets, the S&P Municipal Bond rate index, and the blended GASB 75 rate, discussed above). All amounts are net of expected future retiree contributions, if any.

When the District begins preparation of the June 30, 2018 government-wide financial statements, DFA will be available to assist the District and its auditors in preparing the footnotes and required supplemental information for compliance with GASB 75 (and GASB 74, if applicable).

In the meantime, we are available to answer any questions the District may have concerning the report.

### **Actuarially Determined Contribution and Pay-As-You-Go with Implied Subsidy**

We have calculated an actuarially determined contribution representing the Service Cost and a 30-year amortization (as a level percent of pay) of the Net OPEB Liability. We include the results in the table on the next page. We provide results at three discount rates (the expected return on assets, the S&P Municipal Bond rate index, and the GASB 75 rate).

An actuarially determined contribution is a potential payment to the plan determined using a contribution allocation procedure. It is not a required contribution, but a measurement commonly used to prefund OPEB benefits. We provide the amounts for illustrative purposes.

The actuarially determined contribution may be compared to the pay-as-you-go payment. The table shows the pay-as-you-go payment along with the projected implied subsidy payment.

The Funding Schedules section provides additional prefunding alternatives.



**Corning Union High School District**

**Net OPEB Liabilities and Expense Under  
GASB 75 Accrual Accounting Standard**

	July 1, 2017 <sup>1</sup>		
	Actuarial Liability	S&P Municipal Bond Rate Index	GASB 75 Blended Rate
Discount Rate	4.00%	3.13%	3.13%
Present Value of Future Benefits			
Active	\$2,525,714	\$2,871,227	\$2,871,227
Retired	310,951	316,792	316,792
Total	\$2,836,665	\$3,188,019	\$3,188,019
Total OPEB Liability (Actuarial Liability)			
Active	\$1,318,134	\$1,401,060	\$1,401,060
Retired	310,951	316,792	316,792
Total	\$1,629,085	\$1,717,852	\$1,717,852
Plan Fiduciary Net Position (Plan Assets)	\$0	\$0	\$0
Net OPEB Liability (Unfunded Actuarial Liability)	\$1,629,085	\$1,717,852	\$1,717,852
Sensitivity Analysis			
1% Decrease in Discount Rate	3.00%	2.13%	2.13%
Net OPEB Liability	\$1,731,511	\$1,825,464	\$1,825,464
1% Increase in Discount Rate	5.00%	4.13%	4.13%
Net OPEB Liability	\$1,532,868	\$1,616,222	\$1,616,222
1% Decrease in Trend Rate	5.00% decreasing to 4.00%	5.00% decreasing to 4.00%	5.00% decreasing To 4.00%
Net OPEB Liability	\$1,519,763	\$1,598,270	\$1,598,270
1% Increase in Trend Rate	7.00% decreasing to 6.00%	7.00% decreasing to 6.00%	7.00% decreasing to 6.00%
Net OPEB Liability	\$1,752,388	\$1,853,108	\$1,853,108

1. For the District's fiscal 2018 financial statements, DFA will provide separate schedules with supplemental GASB 75 information.
  - a. If your auditors recommend that you report June 30, 2018 values, we will prepare the supplemental schedules based on a rollforward of this report's liabilities.
  - b. If your auditors recommend that you report June 30, 2017 values, we will provide (upon request) supplemental schedules based on this report.

**Corning Union High School District**

**Net OPEB Liabilities and Expense Under  
GASB 75 Accrual Accounting Standard**

	July 1, 2017		
	Actuarial Liability	S&P Municipal Bond Rate Index	GASB 75 Blended Rate
Discount Rate	4.00%	3.13%	3.13%
Components of Net OPEB Expense for fiscal year 2018			
Service Cost at Year-End	\$135,841	\$152,452	\$152,452
Interest Cost	62,930	52,017	52,017
Expected Return on Assets	0	0	0
Subtotal	\$198,771	\$204,469	\$204,469
Change in Deferred Outflows <sup>2</sup>			
Change in Deferred Inflows <sup>3</sup>			
Actuarially Determined Contribution (Fiscal 2018)			
Service Cost	\$135,841	\$152,452	\$152,452
Amortization of Net OPEB Liability <sup>4</sup>	64,741	60,140	60,140
Total <sup>5</sup>	\$200,582	\$212,592	\$212,592
Pay-As-You-Go Payment with Implied Subsidy (Fiscal 2018)			
Projected Pay-As-You-Go	\$97,945	\$97,945	\$97,945
Projected Implied Subsidy	14,829	14,829	14,829
Total	\$112,774	\$112,774	\$112,774

2. To be determined based on the Total OPEB Obligation and Plan Fiduciary Net Position as of June 30, 2018.
3. To be determined based on the Total OPEB Obligation and Plan Fiduciary Net Position as of June 30, 2018.
4. 30-year amortization (as a level percent of pay).
5. Estimated Actuarially Determined Contribution for Fiscal 2019:

	Actuarial Liability	S&P Municipal Bond Rate Index	GASB 75 Blended Rate
Total	\$206,599	\$218,970	\$218,970

### **Differences from Prior Valuation**

The most recent prior valuation was completed as of July 1, 2015 by DFA. The AL (Accrued Liability) as of that date was \$1,557,607, compared to \$1,629,085 as of July 1, 2017. In this section, we provide a reconciliation between the two numbers so that it is possible to trace the AL from one actuarial report to the next.

Several factors have caused the AL to change since 2015. The AL increases as employees accrue more service and get closer to receiving benefits. There are actuarial gains/losses from one valuation to the next, and changes in actuarial assumptions and methodology for the current valuation. To summarize, the most important changes were as follows:

1. An increase in the AL of \$215,498 resulting from an update to our valuation software; the update allows us to track experience more precisely over time;
2. A decrease of \$327,972 resulting from population experience (terminations, retirements, and mortality) different than expected;
3. An increase of \$25,307 resulting from changes in healthcare premiums different than expected;
4. An increase of \$94,259 resulting from a change in plan provisions no longer excluding Classified employees hired after July 1, 2006;
5. An increase of \$25,040 resulting from a change in the actuarial cost method from Projected Unit Credit to Entry Age, Level Percent of Pay, as required by GASB 75.

The estimated changes to the AL from July 1, 2015 to July 1, 2017 are as follows:

<b>Changes to AL</b>	<b>AL</b>
AL as of July 1, 2015	<b>\$1,557,607</b>
Passage of time	39,346
Change in system	215,498
Change in census	(327,972)
Change in premium rates	25,307
Change in plan provisions	94,259
Change in cost method	<u>25,040</u>
AL as of July 1, 2017 <sup>1</sup>	<b>\$1,629,085</b>

1. Based on a discount rate of 4.00%.

## **Funding Schedules**

There are many ways to approach the pre-funding of retiree healthcare benefits. In the *Financial Results* section, we determined the annual expense for all District-paid benefits. The expense is an orderly methodology, developed by the GASB, to account for retiree healthcare benefits. However, the GASB 75 expense has no direct relation to amounts the District may set aside to pre-fund healthcare benefits.

The table on the next page provides the District with three alternative schedules for funding (as contrasted with expensing) retiree healthcare benefits. The schedules all assume that the retiree fund earns, or is otherwise credited with, 4.00% per annum on its investments, a starting trust value of \$0 as of July 1, 2017, and that contributions and benefits are paid mid-year.

The schedules are:

1. A level contribution amount for the next 20 years.
2. A level percent of the Unfunded Accrued Liability.
3. A constant percentage (3%) increase for the next 20 years.

We provide these funding schedules to give the District a sense of the various alternatives available to it to pre-fund its retiree healthcare obligation. The three funding schedules are simply three different examples of how the District may choose to spread its costs.

By comparing the schedules, you can see the effect that early pre-funding has on the total amount the District will eventually have to pay. Because of investment earnings on fund assets, the earlier contributions are made, the less the District will have to pay in the long run. Of course, the advantages of pre-funding will have to be weighed against other uses of the money.

The table on the following page shows the required annual outlay under the pay-as-you-go method and each of the above schedules. **The three funding schedules include the "pay-as-you-go" costs; therefore, the amount of pre-funding is the excess over the "pay-as-you-go" amount.**

## **Treatment of Implicit Subsidy**

We exclude the implicit subsidy from these funding schedules because we do not recommend that the District pre-fund for the full age-adjusted costs reflected in the liabilities shown in the first section of this report. If the District's premium structure changes in the future to explicitly charge under-age 65 retirees for the full actuarial cost of their benefits, this change will be offset by a lowering of the active employee rates (all else remaining equal), resulting in a direct reduction in District operating expenses on behalf of active employees from that point forward. For this reason, among others, we believe that pre-funding of the full GASB liability would be redundant.

**Corning Union High School District**  
**Sample Funding Schedules (Closed Group)**  
**Starting Trust Value of \$0 as of July 1, 2017**

<b>Fiscal Year</b>	<b>Pay-as-you-go</b>	<b>Level Contribution for 20 years</b>	<b>Level % of Unfunded Liability</b>	<b>Constant Percentage Increase</b>
<b>Beginning</b>				
2017	\$97,945	\$159,412	\$268,215	\$123,295
2018	101,783	159,412	234,026	126,994
2019	100,747	159,412	205,899	130,803
2020	116,337	159,412	182,356	134,728
2021	121,927	159,412	163,983	138,769
2022	120,491	159,412	148,999	142,933
2023	123,471	159,412	136,232	147,220
2024	141,541	159,412	125,647	151,637
2025	144,528	159,412	118,001	156,186
2026	159,896	159,412	111,568	160,872
2027	141,139	159,412	107,026	165,698
2028	145,136	159,412	101,530	170,669
2029	108,314	159,412	96,921	175,789
2030	120,374	159,412	90,234	181,063
2031	133,175	159,412	85,261	186,494
2032	125,466	159,412	81,692	192,089
2033	117,807	159,412	77,917	197,852
2034	106,944	159,412	74,007	203,788
2035	114,438	159,412	69,825	209,901
2036	131,157	159,412	66,544	216,198
2037	130,728	0	64,495	0
2038	114,006	0	62,426	0
2039	95,797	0	59,463	0
2040	96,759	0	55,755	0
2041	106,848	0	52,487	0
2042	115,643	0	50,022	0
2043	113,707	0	48,108	0
2044	110,561	0	46,109	0
2045	99,615	0	43,989	0
2046	103,840	0	41,446	0
2047	60,266	0	39,224	0
2048	61,105	0	35,353	0
2049	62,099	0	32,008	0
2050	34,192	0	34,192	0
2055	12,846	0	12,846	0
2060	0	0	0	0
2065	0	0	0	0
2070	0	0	0	0

Note to auditor: when calculating the employer OPEB contribution for the year ending on the statement date, we recommend multiplying the actual District-paid premiums on behalf of retirees by a factor of 1.2670 to adjust for the implicit subsidy.

### **Actuarial Assumptions**

To perform the valuation, the actuary must make certain assumptions regarding such items as rates of employee turnover, retirement, and mortality, as well as economic assumptions regarding healthcare inflation and interest rates. Our assumptions are based on a standard set of assumptions we have used for similar valuations, modified as appropriate for the District. Retirement rates are based on recent District retirement patterns.

The discount rate of 4.00% is based on our best estimate of expected long-term plan experience for unfunded plans such as the District's. As discussed above, for financial reporting purposes under GASB 75, a discount rate of 3.13% reflects the required blend between discount and municipal bond rates. The healthcare trend rates are based on our analysis of recent District experience and our knowledge of the healthcare environment.

A complete description of the actuarial assumptions used in the valuation is set forth in the "Actuarial Assumptions" section.

### **Projected Annual Pay-as-you go Costs**

As part of the valuation, we prepared a projection of the expected annual cost to the District to pay benefits on behalf of its retirees on a pay-as-you-go basis. These numbers are computed on a closed group basis, assuming no new entrants, and are net of retiree contributions. Projected pay-as-you-go costs for selected years are as follows:

<b>FYB</b>	<b>Pay-as-you-go</b>
2017	\$97,945
2018	101,783
2019	100,747
2020	116,337
2021	121,927
2022	120,491
2023	123,471
2024	141,541
2025	144,528
2026	159,896
2030	120,374
2035	114,438
2040	96,759
2045	99,615
2050	34,192
2055	12,846
2060	0
2065	0
2070	0

### **Implicit Subsidy and ASOP 6**

When premiums charged for retiree healthcare are lower than expected claims, an implicit subsidy is realized. This occurs, for example, when pre-Medicare retirees are afforded medical coverage at the same rates as active employees.

Actuarial Standard of Practice No. 6 (ASOP 6), revised in May 2014, provides guidance in measuring OPEB obligations and determining periodic costs or actuarially determined contributions. The standard specifies that in (almost all instances), the actuary must include the value of this implicit subsidy in the GASB 45/75 liabilities.

This valuation reflects the value of the implicit subsidy equal to \$343,345.

### **Breakdown by Employee/Retiree Group**

Exhibit I, attached at the end of the report, shows a breakdown of the GASB 75 components by bargaining unit (or non-represented group) and separately by active employees (future retirees) and current retirees.

### **Certification**

The actuarial certification, including a caveat regarding limitations of scope, if any, is contained in the "Actuarial Certification" section.

We have enjoyed working with the District on this project and are available to answer any questions you may have concerning any information contained herein.

Sincerely,  
DFA, LLC



Carlos Diaz, ASA, EA, MAAA  
Actuary



Molly McGee, ASA, MAAA  
Actuary



## Benefit Plan Provisions

This report analyzes the health and welfare benefit plans of the District including medical, dental, and vision benefits. These benefits are offered as a package through California's Valued Trust (CVT).

### Eligibility for District-paid Benefits

Certificated, Administrative, and Unrepresented Classified employees may retire with District-paid health benefits after the later of age 55 and completion of at least 10 years of District service. Medical, dental and vision coverage, including spousal and dependent coverage, is payable up to the premium in effect in the year of the employee's retirement, subject to the District cap on benefits (\$10,716.12 per year for the 2017-18 fiscal year.)

Classified employees covered by the CTA-ESP bargaining agreement are eligible for the same benefits as described above for other groups. All CTA-ESP employees are eligible for District-paid retiree health benefits, regardless of hire date.

### Monthly Rates - CVT

The following table shows monthly rates for selected coverages. The retiree is responsible for paying the difference between the total of the premiums for the selected coverages, and the District caps described above. The rates shown below went into effect on October 1, 2017:

CVT Plan	Retiree	Retiree + 1
Certificated – PPO 8	\$1,018.00	\$1,750.00
Classified – PPO 1	1,450.00	2,493.00
Classified – PPO 3	1,345.00	2,314.00
Classified – PPO 7	1,190.00	2,046.00
Management – PPO 9	955.00	1,642.00
Classified – Dental	73.05	140.02
Classified – Vision	14.35	26.65

## Valuation Data

### Active and Retiree Census

#### Age distribution of retirees included in the valuation

Age	Count
Under 55	0
55-59	2
60-64	6
65+	<u>0</u>
Total	8
Average Age	61.71

#### Age/Years of service distribution of active employees included in the valuation

Years→	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35+	Total
<u>Age</u>									
<25	2	0	0	0	0	0	0	0	2
25-29	7	0	0	0	0	0	0	0	7
30-34	10	1	0	0	0	0	0	0	11
35-39	8	2	1	0	0	0	0	0	11
40-44	2	1	5	4	0	0	0	0	12
45-49	5	1	1	1	2	0	0	0	10
50-54	1	0	6	2	5	0	0	0	14
55-59	5	0	0	4	4	0	0	0	13
60-64	5	2	4	2	0	0	0	0	13
65+	<u>0</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3</u>
All Ages	45	8	17	14	12	0	0	0	96

Average Age: 46.9  
Average Service: 9.1

## Actuarial Assumptions

The liabilities set forth in this report are based on the actuarial assumptions described in this section.

Valuation Date:	July 1, 2017
Actuarial Cost Method:	Entry Age, Level Percent of Pay
Discount Rate:	
Accrued Liability	4.00% per annum
GASB 75	3.13% per annum
Return on Assets:	4.00% per annum
Salary Increases:	3.00% per annum
Pre-retirement Turnover:	According to Crocker-Sarason Table T-5 less mortality, without adjustment. Sample rates are as follows:

Age	Turnover (%)
25	7.7%
30	7.2
35	6.3
40	5.2
45	4.0
50	2.6
55	0.9

Pre-retirement Mortality: RP-2014 Employee Mortality, without projection. Sample deaths per 1,000 employees are as follows:

Age	Males	Females
25	0.48	0.17
35	0.52	0.29
45	0.97	0.66
55	2.79	1.67

Post-retirement Mortality: RP-2014 Healthy Annuitant Mortality, without projection. Sample deaths per 1,000 retirees are as follows:

Age	Males	Females
55	5.74	3.62
60	7.78	5.19
65	11.01	8.05
70	16.77	12.87
75	26.83	20.94
80	44.72	34.84
85	77.50	60.50
90	135.91	107.13

<p align="center"><b>Actuarial Assumptions (Continued)</b></p>
--

Claim Cost per Retiree or Spouse:

Age	Medical/Rx	Dental/Vision
50	\$10,668	\$1,074
55	12,367	1,074
60	14,337	1,074
64	16,136	1,074
65	5,668	1,074
70	6,106	1,074
75	6,578	1,074

Retirement Rates:

Age	Percent Retiring*
55	10.0%
56	12.0
57	15.0
58	18.0
59	20.0
60	25.0
61-62	12.0
63	15.0
64	25.0
65	100.0

\* The percentage refers to the probability that an active employee who has reached the stated age will retire within the following year.

Trend Rate:

Healthcare costs were assumed to increase according to the following schedule:

FYB	Medical/Rx	Dental/Vision
2017	6.0%	4.0%
2018+	5.0	4.0

Future Cap Increases:

Assumed to increase at an average of 3% per year for all future years; frozen in the year of retirement.

Percent of Retirees with Spouses:

Future Retirees: 40% of future retirees were assumed to have spouses. Female spouses assumed three years younger than male spouses. Current Retirees: Based on actual spousal data.

## Actuarial Certification

The results set forth in this report are based on our actuarial valuation of the health and welfare benefit plans of the Corning Union High School District ("District") as of July 1, 2017.

The valuation was performed in accordance with generally accepted actuarial principles and practices. We relied on census data for active employees and retirees provided to us by the District. We also made use of claims, premium, expense, and enrollment data, and copies of relevant sections of healthcare documents provided to us by the District, and (when applicable) trust statements prepared by the trustee and provided to us by the District.

The assumptions used in performing the valuation, as summarized in this report, and the results based thereupon, represent our best estimate of the actuarial costs of the program under GASB 74 and GASB 75, and the existing and proposed Actuarial Standards of Practice for measuring post-retirement healthcare benefits.

Throughout the report, we have used unrounded numbers, because rounding and the reconciliation of the rounded results would add an additional, and in our opinion unnecessary, layer of complexity to the valuation process. By our publishing of unrounded results, no implication is made as to the degree of precision inherent in those results. Clients and their auditors should use their own judgment as to the desirability of rounding when transferring the results of this valuation report to the clients' financial statements.

The undersigned actuaries meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this report.

Certified by:



Carlos Diaz, ASA, EA, MAAA  
Actuary



Molly McGee, ASA, MAAA  
Actuary

**Corning Union High School District  
GASB 75 Valuation Results By Employee Group**

	<u>7/1/2017 Certificated</u>	<u>7/1/2017 Classified</u>	<u>7/1/2017 Unrep. Classified</u>	<u>7/1/2017 Administrative</u>	<u>7/1/2017 Total All Groups</u>
District-paid Present Value of Benefits					
Actives	\$ 1,876,135	\$ 892,805	\$ -	\$ 102,287	\$ 2,871,227
Retirees	113,181	138,526	65,085	-	316,792
Total District-Paid PVFB:	\$ 1,989,316	\$ 1,031,331	\$ 65,085	\$ 102,287	\$ 3,188,019
District-paid Total OPEB Liability					
Actives	\$ 1,091,279	\$ 283,644	\$ -	\$ 26,137	\$ 1,401,060
Retirees	113,181	138,526	65,085	-	316,792
Total District-Paid TOL:	\$ 1,204,460	\$ 422,170	\$ 65,085	\$ 26,137	\$ 1,717,852
Assets <sup>1</sup>	-	-	-	-	-
District-paid Net OPEB Liability	\$ 1,204,460	\$ 422,170	\$ 65,085	\$ 26,137	\$ 1,717,852
Components of Net OPEB Expense					
Service Cost at Year-end	\$ 82,063	\$ 64,875	\$ -	\$ 5,514	\$ 152,452
Interest Cost	36,955	12,374	1,870	818	52,017
Expected Return on Assets	-	-	-	-	-
Total <sup>2</sup>	\$ 119,018	\$ 77,249	\$ 1,870	\$ 6,332	\$ 204,469

1. Assets, if any, allocated in proportion to AL for illustration purposes only; GASB 75 does not provide authority for this calculation.

2. Does not include Deferred Inflows/Outflows components that may apply at fiscal year-end.

**CORNING UNION HIGH SCHOOL DISTRICT  
Annual and Five Year Developer Fee Report  
Fiscal Year 2017/18**

**Date report made available to the public: January 10, 2019  
Date report presented to the Board of Trustees: January 17, 2019**

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

Government Code 66001 requires a five year report if there are any funds remaining in the fund at the end of the prior fiscal year. The five year report identifies the project to which the fee is to be applied and identifies all sources and amounts of funding anticipated to complete financing on incomplete improvements.

The Corning Union High School District combines both reports and will complete them annually. The following report is provided to answer specific questions required by the statutes.

Pursuant to Education Code Section 17623 and agreements with other districts sharing the same territory with the CUHSD, generally only 40% of the maximum fee specified is retained by CUHSD.

**Developer Fee Financial Report for 2017/18**

The following and attached report is provided to reflect the specific financial activity that has occurred during FY 2017/18. Government code 66006(b) defines the information that must be included in this report.

- a) Provide a brief description of the type of fee in the account or fund:  
The Capital Facilities Fund is used to segregate the developer fee collections from all other revenues the District collects.

- b) Provide the amount of the fee:

<b>Fee Type</b>	<b>Fee</b>
Residential	\$3.36 sq ft
Commercial	\$ .54 sq ft

- c) Provide the beginning and ending balances of the account or fund:  
The July 1, 2017 beginning balance was \$195,853.31  
The June 30, 2018 ending balance was \$263,736.16  
(See attached report for all detail)

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

Developer Fees	\$65,073.09
Transfers	\$0
Interest	\$2,809.76
<b>Total Income</b>	<b>\$67,882.85</b>



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

Expense	Amount Expended	% of cost funded
Services	\$ 0	100%
<b>Total Expenditures</b>	<b>\$0</b>	

- f) Identify an approximate date by which the construction of the public improvements will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvements, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.

No current projects in which the Capital Facilities Fund is being used.

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

There were no interfund transfers or loans made from the Capital Facilities Fund during FY 2017/18.

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

No refunds were given during FY 2017/18.

### Five Year Financial Report

Government Code 66001 requires that for the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter, the local agency shall make all of the following findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted.

- Identify the purpose to which the fee is to be put
- Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.
- Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements identified in paragraph (2) of subdivision (a).
- Designate the approximate dates on which the funding referred to in subparagraph (c) is expected to be deposited into the appropriate account or fund

Purpose	Relationship	Funding Sources	Deposit Dates
Prepare and Plan for classroom modernization	Provide facilities for students	Developer Fees	None

**CORNING UNION HIGH SCHOOL DISTRICT  
DEVELOPER FEE FUND  
2017/18 ANNUAL REVIEW**

<b>OBJECT CODE</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
9110	Cash Balance 6/30/17	\$ 195,853.31
9200	Accounts Receivable	0.00
9500	Accounts Payable	0.00
9310	Due from Other Funds	0.00
9610	Due to Other Funds	0.00
	<b>ADJUSTED BEGINNING BALANCE</b>	<b>\$ 195,853.31</b>
	<b>REVENUE AND TRANSFERS IN</b>	
8660	Interest	\$ 2,809.76
8681	Mitigation/Developer Fees	65,073.09
	<b>TOTAL REVENUE AND TRANSFERS IN</b>	<b>\$ 67,882.85</b>
	<b>TOTAL BEGINNING BALANCE, REVENUE AND TRANSFERS IN</b>	<b>\$ 263,736.16</b>
	<b>EXPENDITURES AND TRANSFERS OUT</b>	
2300	Classified Supervisory Salaries	\$ -
3000	Employee Benefits	-
4300	Supplies	-
5755	Transfer of Direct Costs (Collection fees to General Fund)	-
5800	Services (Architect, inspection fees, consultants, etc)	-
6100	Sites, Site Improvements	-
6200	Buildings/Improvement of Buildings	-
6400	New Equipment	-
8681	Payments of Fees to other Districts	-
7299	Other Transfers Out	-
7438	Debt Service - Interest	-
7439	Debt Service - Principal	-
7619	Interfund Transfer - Other Funds	-
	<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<b>\$ -</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 263,736.16</b>
9110	Cash Balance 6/30/18	\$ 263,736.16
9200	Accounts Receivable	0.00
9310	Due from Other Funds	0.00
9610	Due to Other Funds	0.00
	<b>ADJUSTED ENDING BALANCE</b>	<b>\$ 263,736.16</b>

**Corning Union High School District  
Low Performing Student Block Grant  
2018-2019**

<b>Title of Expenditure</b>	<b>Budgeted Expenditure</b>	<b>Description on how funds will be used</b>	<b>LCAP Alignment</b>	<b>Measurement of effectiveness of service</b>
Certificated and classified staff for intervention class	\$41,497	Hire an certificated and classified staff to oversee an intervention class using evidence-based strategies for low performing at-risk students	Corning Union High School District is implementing a Multi-Tiered System of Supports (MTSS). This system identifies students that are at-risk academically as well as socially, emotionally, and behaviorally. Once students are identified, the various staff members work collaboratively identify intervention strategies that would be mostly likely to help students succeed. These strategies often require additional class time to complete tasks and remediate skills.	~Hire staff to run intervention classes for at risk students. Monitor the academic achievement (as measured by change in GPA) of students enrolled in this course.



State of California  
Commission on Teacher Credentialing  
Certification Division  
1900 Capitol Avenue  
Sacramento, CA 95811-4213

Email: [credentials@ctc.ca.gov](mailto:credentials@ctc.ca.gov)  
Website: [www.ctc.ca.gov](http://www.ctc.ca.gov)

## DECLARATION OF NEED FOR FULLY QUALIFIED EDUCATORS

Original Declaration of Need for year: 2018-19

Revised Declaration of Need for year: \_\_\_\_\_

### FOR SERVICE IN A SCHOOL DISTRICT

Name of District: Corning Union High School District District CDS Code: 71506

Name of County: Tehama County CDS Code: 52

By submitting this annual declaration, the district is certifying the following:

- A diligent search, as defined below, to recruit a fully prepared teacher for the assignment(s) was made
- If a suitable fully prepared teacher is not available to the school district, the district will make a reasonable effort to recruit based on the priority stated below

The governing board of the school district specified above adopted a declaration at a regularly scheduled public meeting held on 1 / 17 / 19 certifying that there is an insufficient number of certificated persons who meet the district's specified employment criteria for the position(s) listed on the attached form. The attached form was part of the agenda, and the declaration did NOT appear as part of a consent calendar.


► **Enclose a copy of the board agenda item**

With my signature below, I verify that the item was acted upon favorably by the board. The declaration shall remain in force until June 30, 2019.

Submitted by (Superintendent, Board Secretary, or Designee):

Jared Caylor

Name



Signature

Superintendent

Title

530-824-8005

Fax Number

530-824-8000

Telephone Number

1/18/19

Date

643 Blackburn Ave, Corning, CA 96021

Mailing Address

jcaylor@corninghs.org

E-Mail Address

### FOR SERVICE IN A COUNTY OFFICE OF EDUCATION, STATE AGENCY OR NONPUBLIC SCHOOL OR AGENCY

Name of County \_\_\_\_\_ County CDS Code \_\_\_\_\_

Name of State Agency \_\_\_\_\_

Name of NPS/NPA \_\_\_\_\_ County of Location \_\_\_\_\_

The Superintendent of the County Office of Education or the Director of the State Agency or the Director of the NPS/NPA specified above adopted a declaration on \_\_\_\_/\_\_\_\_/\_\_\_\_, at least 72 hours following his or her public announcement that such a declaration would be made, certifying that there is an insufficient number of certificated persons who meet the county's, agency's or school's specified employment criteria for the position(s) listed on the attached form.

The declaration shall remain in force until June 30, \_\_\_\_\_.

► **Enclose a copy of the public announcement**

Submitted by Superintendent, Director, or Designee:

_____	_____	_____
Name	Signature	Title
_____	_____	_____
Fax Number	Telephone Number	Date
_____		
Mailing Address		
_____		
Email Address		

- *This declaration must be on file with the Commission on Teacher Credentialing before any emergency permits will be issued for service with the employing agency*

**AREAS OF ANTICIPATED NEED FOR FULLY QUALIFIED EDUCATORS**

Based on the previous year's actual needs and projections of enrollment, please indicate the number of emergency permits the employing agency estimates it will need in each of the identified areas during the valid period of this Declaration of Need for Fully Qualified Educators. This declaration shall be valid only for the type(s) and subjects(s) identified below.

This declaration must be revised by the employing agency when the total number of emergency permits applied for exceeds the estimate by ten percent. Board approval is required for a revision.

Type of Emergency Permit	Estimated Number Needed
CLAD/English Learner Authorization (applicant already holds teaching credential)	1
Bilingual Authorization (applicant already holds teaching credential)	
List target language(s) for bilingual authorization:	
Resource Specialist	
Teacher Librarian Services	

**LIMITED ASSIGNMENT PERMITS**

Limited Assignment Permits may only be issued to applicants holding a valid California teaching credential based on a baccalaureate degree and a professional preparation program including student teaching.

Based on the previous year's actual needs and projections of enrollment, please indicate the number of Limited Assignment Permits the employing agency estimates it will need in the following areas:

TYPE OF LIMITED ASSIGNMENT PERMIT	ESTIMATED NUMBER NEEDED
Multiple Subject	0
Single Subject	1
Special Education	0
TOTAL	1

#### **EFFORTS TO RECRUIT CERTIFIED PERSONNEL**

The employing agency declares that it has implemented in policy and practices a process for conducting a diligent search that includes, but is not limited to, distributing job announcements, contacting college and university placement centers, advertising in local newspapers, exploring incentives included in the Teaching as a Priority Block Grant (refer to [www.cde.ca.gov](http://www.cde.ca.gov) for details), participating in state and regional recruitment centers and participating in job fairs in California.

If a suitable fully prepared teacher is not available to the school district, the district made reasonable efforts to recruit an individual for the assignment, in the following order:

- A candidate who qualifies and agrees to participate in an approved internship program in the region of the school district
- An individual who is scheduled to complete initial preparation requirements within six months

#### **EFFORTS TO CERTIFY, ASSIGN, AND DEVELOP FULLY QUALIFIED PERSONNEL**

Has your agency established a District Intern program? Yes ☐ No ☒

If no, explain. We are not large enough to have our own program.

Does your agency participate in a Commission-approved college or university internship program? Yes ☒ No ☐

If yes, how many interns do you expect to have this year? 0

If yes, list each college or university with which you participate in an internship program.

National University

California State University, Chico

If no, explain why you do not participate in an internship program.

# **Corning Union High School District**

## **Administrative Regulation**

### **Financial Reports And Accountability**

AR 3460

#### **Business and Noninstructional Operations**

##### **Interim Reports**

Each interim fiscal report developed pursuant to Education Code 42130 shall include an assessment of the district budget as revised to reflect current information regarding the adopted state budget, district property tax revenues, if any, and ending balances for the preceding fiscal year. (Education Code 42130, 42131)

The interim reports shall be based on State Board of Education (SBE) criteria and standards which address fund and cash balances, reserves, deficit spending, estimation of average daily attendance (ADA), projected enrollment, ratio of ADA to enrollment, projected local control funding formula (LCFF) revenue, salaries and benefits, other revenues and expenditures, and facilities maintenance. For purposes of assessing projections of LCFF revenue, the first interim report shall be compared to the adopted district budget, and the second interim report shall be compared to the projections in the first interim report. (Education Code 42130; 5 CCR 15453-15464)

(cf. 3100 - Budget)

(cf. 3220.1 - Lottery Funds)

(cf. 3300 - Expenditures and Purchases)

(cf. 3314 - Payment for Goods and Services)

The report shall also provide supplemental information regarding contingent liabilities, use of one-time revenues for ongoing expenditures, contingent revenues, contributions (i.e., projected contributions from unrestricted general fund resources to restricted general fund resources, projected transfers to or from the general fund to cover operating deficits in the general fund or any other fund, and capital project cost overruns that may impact the general fund budget), long-term commitments, unfunded liabilities, temporary interfund borrowings, the status of labor agreements, and the status of other funds. (Education Code 42130; 5 CCR 15453, 15464)

(cf. 3110 - Transfer of Funds)

##### **Audit Report**

The Superintendent or designee shall establish a timetable for the completion and review of the annual audit within the deadlines established by law.

The Superintendent or designee shall provide the necessary financial records and cooperate with



the auditor selected by the Governing Board to ensure that the audit report contains all information required by law and the Governmental Accounting Standards Board (GASB).

The audit shall include an audit of income and expenditures by source of funds for all funds of the district, including the student body and cafeteria funds and accounts, state and federal grant funds, and any other funds under the control or jurisdiction of the district, as well as an audit of student attendance procedures. The audit shall also include a determination of whether LCFF funds were expended in accordance with the district's local control and accountability plan or an approved annual update of the plan. (Education Code 41020)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 3230 - Federal Grant Funds)

(cf. 3430 - Investing)

(cf. 3451 - Petty Cash Funds)

(cf. 3452 - Student Activity Funds)

(cf. 3551 - Food Service Operations/Cafeteria Fund)

If the district participates in the school district of choice program to accept interdistrict transfers, the Superintendent or designee shall notify the auditor, prior to the commencement of the audit, that the audit must include a review of the district's compliance with specified program requirements. (Education Code 48301)

(cf. 5117 - Interdistrict Attendance)

If an audit finding results in the district being required to repay an apportionment or pay a penalty, the district may appeal the finding to the Education Audit Appeals Panel by making an informal summary appeal within 30 days of receiving the final audit report or initiating a formal appeal within 60 days of receiving the report. (Education Code 41344, 41344.1)

While a public accounting firm is performing the audit of the district, it shall not provide any nonauditing, management, or other consulting services for the district except as provided in Government Auditing Standards, Amendment #3, published by the U.S. Government Accountability Office. (Education Code 41020)

#### Report on Expenditures of State Facilities Funds

When the district participates in the school facilities program pursuant to Education Code 17070.10-17079.30, the Superintendent or designee shall annually report a detailed list of all expenditures of state facilities funds, including interest, and of the district's matching funds for completed projects until all such funds are expended. The report shall identify expenditures on a project-by-project basis, reflect completed projects that were reimbursed within that fiscal year, and clearly indicate the list of projects that have been completed. (Education Code 41024; 2 CCR 1859.104)

Audits of facilities projects shall be concluded within one year of project completion, and shall be included as part of the district's audit for the fiscal year in which the project is reported as

completed. A project shall be deemed completed when any of the following conditions is met: (Education Code 41024; 2 CCR 1859.104)

1. When the notice of completion for the project has been filed, all outstanding invoices, claims, and change orders have been satisfied, and the facility is currently in use by the district
2. Three years from the date of the final fund release for an elementary school project
3. Four years from the date of the final fund release for a middle or high school project

#### Fund Balance

In accordance with GASB Statement 54, external financial reports shall report fund balances in the general fund within the following classifications based on the relative strength of constraints placed on the purposes for which resources can be used:

1. Nonspendable fund balance, including amounts that are not expected to be converted to cash, such as resources that are not in a spendable form or are legally or contractually required to be maintained intact
2. Restricted fund balance, including amounts constrained to specific purposes by their providers or by law
3. Committed fund balance, including amounts constrained to specific purposes by the Board
4. Assigned fund balance, including amounts which the Board or its designee intends to use for a specific purpose
5. Unassigned fund balance, including amounts that are available for any purpose

#### Negative Balance Report

Whenever the district reports a negative unrestricted fund balance or a negative cash balance in its annual budget or annual audit report, it shall include in the budget a statement that identifies the reasons for the negative unrestricted fund balance or negative cash balance and the steps that have been taken to ensure that the negative balance will not occur at the end of the current fiscal year. (Education Code 42127.5)

#### Non-Voter-Approved Debt Report

Upon approval by the Board to proceed with the issuance of revenue bonds or any agreement for financing school construction pursuant to Education Code 17170-17199.5, the Superintendent or designee shall notify the County Superintendent of Schools and the county auditor. The Superintendent or designee shall provide the Board, the county auditor, the County Superintendent, and the public with related repayment schedules and evidence of the district's

ability to repay the obligation. (Education Code 17150)

(cf. 3470 - Debt Issuance and Management)

(cf. 7214 - General Obligation Bonds)

When the Board is considering the issuance of certificates of participation and other debt instruments that are secured by real property and do not require the approval of the voters of the district, the Superintendent or designee shall provide notice to the County Superintendent and county auditor no later than 30 days before the Board's approval to proceed with issuance. The Superintendent or designee shall provide the Board, the county auditor, the County Superintendent, and the public with information necessary to assess the anticipated effect of the debt issuance, including related repayment schedules, evidence of the district's ability to repay the obligation, and the issuance costs. (Education Code 17150.1)

#### Other Postemployment Benefits Report

In accordance with GASB Statement 75, the district's financial statements shall report the expense of nonpension other postemployment benefits (OPEBs) on an accrual basis over retirees' active working lifetime, as determined by a qualified actuary procured by the Superintendent or designee. To the extent that these OPEBs are not prefunded, the district shall report a liability on its financial statements.

(cf. 4154/4254/4354 - Health and Welfare Benefits)

(cf. 9250 - Remuneration, Reimbursement and Other Benefits)

The Superintendent or designee shall annually present the estimated accrued but unfunded cost of OPEBs and the actuarial report upon which those costs are based at a public meeting of the Board. (Education Code 42140)

The district's financial obligation for OPEBs shall be reevaluated every two years in accordance with GASB 75.

# Corning Union High School District

## Board Policy

### Education For English Learners

BP 6174

#### Instruction

The Governing Board intends to provide English learners with challenging curriculum and instruction that maximize the attainment of high levels of proficiency in English, advance multilingual capabilities, and facilitate student achievement in the district's regular course of study.

The district shall identify in its local control and accountability plan (LCAP) goals and specific actions and services to enhance student engagement, academic achievement, and other outcomes for English learners.

(cf. 0460 - Local Control and Accountability Plan)

(cf. 3100 - Budget)

The Superintendent or designee shall encourage parent/guardian and community involvement in the development and evaluation of programs for English learners.

(cf. 0420 - School Plans/Site Councils)

(cf. 1220 - Citizen Advisory Committees)

(cf. 6020 - Parent Involvement)

English learners shall be provided differentiated English language development instruction which is targeted to their English proficiency level, integrated across all subject areas, and aligned with the state content standards. The district's program shall be based on sound instructional theory, use standards-aligned instructional materials, emphasize inquiry-based learning and critical thinking skills, and provide students with access to the full educational program.

(cf. 6011 - Academic Standards)

(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

(cf. 6161.11 - Supplementary Instructional Materials)

(cf. 6171 - Title I Programs)

The Superintendent or designee shall ensure that all staff employed to teach English learners possess the appropriate authorization from the Commission on Teacher Credentialing.

(cf. 4112.22 - Staff Teaching English Learners)

The district shall provide effective professional development to teachers (including teachers in classroom settings that are not the settings of language instruction educational programs), administrators, and other school or community-based organization personnel to improve the instruction and assessment of English learners and enhance staff's ability to understand and use curricula, assessment, and instructional strategies for English learners. Such professional development shall be of sufficient intensity and duration to produce a positive and lasting impact on teachers' performance in the classroom. (20 USC 6825)

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

To support students' English language development, the Superintendent or designee may provide an adult literacy training program that leads to English fluency for parents/guardians and community members.

#### Identification and Assessment

The Superintendent or designee shall maintain procedures for the early identification of English learners and an assessment of their proficiency and needs in the areas of listening, speaking, reading, and writing in English.

Once identified as an English learner, a student shall be annually assessed for language proficiency until he/she is reclassified based on criteria specified in the accompanying administrative regulation.

English learners' academic achievement in English language arts, mathematics, science, and any additional subject required by law shall be assessed using the California Assessment of Student Performance and Progress. As necessary, the test shall be administered with testing variations in accordance with 5 CCR 854.1-854.3. English learners who are in their first 12 months of attending a school in the United States shall be exempted from taking the English language arts assessment to the extent allowed by federal law. (Education Code 60603, 60640; 5 CCR 854.1-854.3)

(cf. 6162.51 - State Academic Achievement Tests)

(cf. 6162.5 - Student Assessment)

#### Language Acquisition Programs

The district shall offer research-based language acquisition programs that are designed to ensure English acquisition as rapidly and as effectively as possible and that provide instruction to students on the state-adopted academic content standards, including the English language development standards. (Education Code 306; 5 CCR 11300)

At a minimum, the district shall offer a structured English immersion program which includes designated and integrated English language development. In the structured English immersion program, nearly all of the classroom instruction shall be provided in English, but with the curriculum and presentation designed for students who are learning English. (Education Code 305-306; 5 CCR 11309)

In establishing the district's language acquisition programs, the Superintendent or designee shall consult with parents/guardians and the community during the LCAP development process. He/she shall also consult with administrators, teachers, and other personnel with appropriate authorizations and experience in establishing a language acquisition program. (Education Code 305)

At the beginning of each school year or upon a student's enrollment, parents/guardians shall be provided information on the types of language acquisition programs available to students enrolled in the district, including, but not limited to, a description of each program, the process to be followed in making a program selection, identification of any language to be taught in addition to English when the program includes instruction in another language, and the process to request establishment of a language acquisition program. (Education Code 310; 5 CCR 11310)

(cf. 5145.6 - Parental Notifications)

Parents/guardians of English learners may choose a language acquisition program that best suits their child. To the extent possible, any language acquisition program requested by the parents/guardians of 30 or more students at the school or by the parents/guardians of 20 or more students at any grade level shall be offered by the school. (Education Code 310; 5 CCR 11311)

#### Reclassification

When an English learner is determined based on state and district reclassification criteria to have acquired a reasonable level of English proficiency pursuant to Education Code 313 and 52164.6, or upon request by the student's parent/guardian, the student shall be transferred from a language acquisition program into an English language mainstream classroom.

#### Program Evaluation

To evaluate the effectiveness of the district's educational program for English learners, the Superintendent or designee shall report to the Board, at least annually, regarding:

1. Progress of English learners towards proficiency in English
2. The number and percentage of English learners reclassified as fluent English proficient
3. The number and percentage of English learners who are or are at risk of being classified as long-term English learners in accordance with Education Code 313.1



4. The achievement of English learners on standards-based tests in core curricular areas
5. For any language acquisition program that includes instruction in a language other than English, student achievement in the non-English language in accordance with 5 CCR 11309
6. Progress toward any other goals for English learners identified in the district's LCAP
7. A comparison of current data with data from at least the previous year in regard to items #1-6 above

The Superintendent or designee shall also provide the Board with regular reports from any district or schoolwide English learner advisory committees.

Legal Reference:

EDUCATION CODE

300-340 English language education, especially:  
305-310 Language acquisition programs  
313-313.5 Assessment of English proficiency  
430-446 English Learner and Immigrant Pupil Federal Conformity Act  
33050 State Board of Education waiver authority  
42238.02-42238.03 Local control funding formula  
44253.1-44253.11 Qualifications for teaching English learners  
48980 Parental notifications  
48985 Notices to parents in language other than English  
52052 Accountability; numerically significant student subgroups  
52060-52077 Local control and accountability plan  
52160-52178 Bilingual Bicultural Act  
56305 CDE manual on English learners with disabilities  
60603 Definition, recently arrived English learner  
60640 California Assessment of Student Performance and Progress  
60810-60812 Assessment of language development  
62002.5 Continuation of advisory committee after program sunsets

CODE OF REGULATIONS, TITLE 5

854.1-854.3 CAASPP and universal tools, designated supports, and accommodations  
854.9 CASSPP and unlisted resources for students with disabilities  
11300-11316 English learner education  
11510-11517.5 California English Language Development Test  
11517.6-11519.5 English Language Proficiency Assessments for California

UNITED STATES CODE, TITLE 20

1412 Individuals with Disabilities Education Act; state eligibility  
1701-1705 Equal Educational Opportunities Act  
6311 Title I state plan  
6312 Title I local education agency plans



6801-7014 Title III, language instruction for English learners and immigrant students  
7801 Definitions  
CODE OF FEDERAL REGULATIONS, TITLE 34  
100.3 Discrimination prohibited  
200.16 Assessment of English learners  
COURT DECISIONS  
Valeria O. v. Davis, (2002) 307 F.3d 1036  
California Teachers Association v. State Board of Education et al., (9th Circuit, 2001) 271 F.3d 1141  
McLaughlin v. State Board of Education, (1999) 75 Cal.App.4th 196  
Teresa P. et al v. Berkeley Unified School District et al, (1989) 724 F.Supp. 698  
ATTORNEY GENERAL OPINIONS  
83 Ops.Cal.Atty.Gen. 40 (2000)

#### Management Resources:

##### CSBA PUBLICATIONS

English Learners in Focus: The English Learner Roadmap: Providing Direction for English Learner Success, Governance Brief, February 2018

English Learners in Focus, Issue 4: Expanding Bilingual Education in California after Proposition 58, Governance Brief, March 2017

English Learners in Focus, Issue 1: Updated Demographic and Achievement Profile of California's English Learners, Governance Brief, rev. September 2016

English Learners in Focus, Issue 3: Ensuring High-Quality Staff for English Learners, Governance Brief, July 2016

English Learners in Focus, Issue 2: The Promise of Two-Way Immersion Programs, Governance Brief, September 2014

##### CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California English Learner Roadmap: Strengthening Comprehensive Educational Policies, Programs and Practices for English Learners, 2018

Matrix One: Universal Tools, Designated Supports, and Accommodations for the California Assessment of Student Performance and Progress for 2017-18, rev. August 2017

Reclassification Guidance for 2017-18, CDE Correspondence, April 28, 2017

Integrating the CA ELD Standards into K-12 Mathematics and Science Teaching and Learning, December 2015

Next Generation Science Standards for California Public Schools, Kindergarten through Grade Twelve, rev. March 2015

English Language Arts/English Language Development Framework for California Public Schools: Transitional Kindergarten Through Grade Twelve, 2014

Common Core State Standards for Mathematics, rev. 2013

English Language Development Standards for California Public Schools: Kindergarten Through Grade Twelve, 2012

##### THE EDUCATION TRUST- WEST PUBLICATIONS

Unlocking Learning II: Math as a Lever for English Learner Equity, March 2018

Unlocking Learning: Science as a Lever for English Learner Equity, January 2017

##### U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

Accountability for English Learners Under the ESEA, Non-Regulatory Guidance, January 2017

Innovative Solutions for Including Recently Arrived English Learners in State Accountability Systems: A Guide for States, January 2017

English Learner Tool Kit for State and Local Educational Agencies (SEAs and LEAs), rev. November 2016

English Learners and Title III of the Elementary and Secondary Education Act (ESEA), as Amended by the Every Student Succeeds Act (ESSA), Non-Regulatory Guidance, September 23, 2016

Dear Colleague Letter: English Learner Students and Limited English Proficient Parents, January 7, 2015

#### WEB SITES

CSBA: <http://www.csba.org>

California Association for Bilingual Education: <http://www.gocabe.org>

California Department of Education: <http://www.cde.ca.gov/sp/el>

National Clearinghouse for English Language Acquisition: <http://www.ncela.us>

The Education Trust-West: <http://west.edtrust.org>

U.S. Department of Education: <http://www.ed.gov>

(4/15 3/17) 7/18

# **Corning Union High School District**

## **Administrative Regulation**

### **Education For English Learners**

AR 6174

#### **Instruction**

##### Definitions

English learner means a student who is age 3-21 years, who is enrolled or is preparing to enroll in an elementary or secondary school, and whose difficulties in speaking, reading, writing, or understanding the English language may be sufficient to deny the student the ability to meet state academic standards, the ability to successfully achieve in classrooms where the language of instruction is English, or the opportunity to participate fully in society. An English learner may include a student who was not born in the United States or whose native language is a language other than English; a student who is Native American or Alaska Native, or a native resident of the outlying areas, who comes from an environment where a language other than English has had a significant impact on the individual's level of English language proficiency; or a student who is migratory, whose native language is a language other than English, and who comes from an environment where a language other than English is dominant. (Education Code 306; 20 USC 7801)

Designated English language development means instruction provided during a time set aside in the regular school day for focused instruction on the state-adopted English language development standards to assist English learners to develop critical English language skills necessary for academic content learning in English. (5 CCR 11300)

Integrated English language development means instruction in which the state-adopted English language development standards are used in tandem with the state-adopted academic content standards. Integrated English language development includes specially designed academic instruction in English. (5 CCR 11300)

Native speaker of English means a student who has learned and used English in his/her home from early childhood and English has been his/her primary means of concept formation and communication. (Education Code 306)

##### Identification and Assessments

Upon enrollment in the district, each student's primary language shall be determined through the use of a home language survey. (Education Code 52164.1; 5 CCR 11307)

Any student who is identified as having a primary language other than English as determined by the home language survey, and who has not previously been identified as an English learner by a California public school or for whom there is no record of results from an administration of an

English language proficiency test, shall be initially assessed for English proficiency using the English Language Proficiency Assessments for California (ELPAC). (Education Code 313, 52164.1; 5 CCR 11511)

Each year after a student is identified as an English learner and until he/she is redesignated as English proficient, the summative assessment of the ELPAC shall be administered to the student during a four-month period after January 1 as determined by the California Department of Education. (Education Code 313)

The ELPAC shall be administered in accordance with test publisher instructions and 5 CCR 11518.5-11518.20. Variations and accommodations in test administration may be provided to English learners pursuant to 5 CCR 11518.30-11518.35.

Any student with a disability who is identified as an English learner shall be allowed to take the assessment with those accommodations for testing that the student has regularly used during instruction and classroom assessment as delineated in the student's individualized education program (IEP) or Section 504 plan. If the student is unable to participate in the assessment or a portion of the assessment even with such accommodations, an alternate assessment for English language proficiency shall be administered to the student as set forth in his/her IEP. (5 CCR 11518.25-11518.35; 20 USC 1412)

(cf. 6159 - Individualized Education Program)

(cf. 6162.51 - State Academic Achievement Tests)

(cf. 6164.6 - Identification and Education Under Section 504)

The Superintendent or designee shall notify parents/guardians of their child's results on the ELPAC within 30 calendar days following receipt of the results from the test contractor. (Education Code 52164.1; 5 CCR 11511.5)

(cf. 5145.6 - Parental Notifications)

The parent/guardian of a student participating in, or identified for participation in, a language instruction program supported by federal Title I or Title III funds shall receive notification of the assessment of his/her child's English proficiency. Such notice shall be provided not later than 30 calendar days after the beginning of the school year or, if the student is identified for program participation during the school year, within two weeks of the student's placement in the program. The notice shall include all of the following: (Education Code 313.2, 440; 20 USC 6312)

1. The reason for the identification of the student as an English learner and the need for placement in a language acquisition program
2. The level of English proficiency, how the level was assessed, and the status of the student's academic achievement
3. A description of the language acquisition program in which the student is, or will be, participating, including a description of all of the following:

- a. The methods of instruction used in the program and in other available programs, including how such programs differ in content, instructional goals, and the use of English and a native language in instruction
- b. The manner in which the program will meet the educational strengths and needs of the student
- c. The manner in which the program will help the student develop his/her English proficiency and meet age-appropriate academic standards for grade promotion and graduation
- d. The specific exit requirements for the program, the expected rate of transition from the program into classes not tailored for English learners, and the expected rate of graduation from secondary school if applicable
- e. Where the student has been identified for special education, the manner in which the program meets the requirements of the student's IEP

\*\*\*Note: Education Code 313.2, as amended by AB 81 (Ch. 609, Statutes of 2017), requires that the notice contain information in regard to (1) whether the student is a long-term English learner, or English learner at risk of becoming a long-term English learner, and (2) the manner in which the program for English language development instruction will meet the educational strengths and needs of such students and help them develop English proficiency and achieve academic standards. Districts may send an alternate notice if the definitions of long-term English learners and those at risk of becoming long-term English learners used by the district are broader than those defined in Education Code 313.1, the notice states that the definitions utilized by the district are broader, and the notice contains the information specified in item #4 below.\*\*\*

- 4. As applicable, the identification of a student as a long-term English learner or at risk of becoming a long-term English learner, as defined in Education Code 313.1, and the manner in which the program for English language development instruction will meet the educational strengths and needs of such students and help such students develop English proficiency and meet age-appropriate academic standards
- 5. Information about the parent/guardian's right to have the student immediately removed from a program upon the parent/guardian's request
- 6. Information regarding a parent/guardian's option to decline to enroll the student in the program or to choose another program or method of instruction, if available
- 7. Information designed to assist a parent/guardian in selecting among available programs, if more than one program or method is offered

#### Language Acquisition Programs

Whenever parents/guardians of enrolled students, and those enrolled for attendance in the next

school year, request that the district establish a specific language acquisition program in accordance with Education Code 310, such requests shall be addressed through the following process: (5 CCR 11311)

1. The school shall make a written record of each request, including any request submitted verbally, that includes the date of the request, the names of the parent/guardian and student making the request, a general description of the request, and the student's grade level on the date of the request. As needed, the school shall assist the parent/guardian in clarifying the request. All requests shall be maintained for at least three years from the date of the request.
2. The school shall monitor requests on a regular basis and notify the Superintendent or designee when the parents/guardians of at least 30 students enrolled in the school, or at least 20 students in the same grade level, request the same or a substantially similar type of language acquisition program. If the requests are for a multilingual program model, the district shall consider requests from parents/guardians of students enrolled in the school who are native English speakers in determining whether this threshold is reached.
3. If the number of parents/guardians described in item #2 is attained, the Superintendent or designee shall:
  - a. Within 10 days of reaching the threshold, notify the parents/guardians of students attending the school, the school's teachers, administrators, and the district's English learner parent advisory committee and parent advisory committee, in writing, of the requests for a language acquisition program
  - b. Identify costs and resources necessary to implement any new language acquisition program, including, but not limited to, certificated teachers with the appropriate authorizations, necessary instructional materials, pertinent professional development for the proposed program, and opportunities for parent/guardian and community engagement to support the proposed program goals
  - c. Within 60 calendar days of reaching the threshold number of parents/guardians described in item #2 above, determine whether it is possible to implement the requested language acquisition program and provide written notice of the determination to parents/guardians of students attending the school, the school's teachers, and administrators
  - d. If a determination is made to implement the language acquisition program, create and publish a reasonable timeline of actions necessary to implement the program. If a determination is made that it is not possible to implement the program, provide a written explanation of the reason(s) the program cannot be provided.

The district shall notify parents/guardians at the beginning of each school year or upon the student's enrollment regarding the process to request a language acquisition program, including a dual-language immersion program, for their child. The notice shall also include the following: (5 CCR 11309, 11310)



1. A description of the programs provided, including structured English immersion
2. Identification of any language to be taught in addition to English when the program includes instruction in a language other than English
3. The manner in which the program is designed using evidence-based research and includes both designated and integrated English language development
4. The manner in which the district has allocated sufficient resources to effectively implement the program, including, but not limited to, certificated teachers with the appropriate authorizations, necessary instructional materials, pertinent professional development, and opportunities for parent/guardian and community engagement to support the program goals
5. The manner in which the program will, within a reasonable period of time, lead to language proficiency and achievement of the state-adopted content standards in English and, when the program includes instruction in another language, in that other language
6. The process to request establishment of a language acquisition program not offered at the school
7. For any dual-language immersion program offered, the specific languages to be taught. The notice also may include the program goals, methodology used, and evidence of the proposed program's effectiveness.

#### Reclassification/Redesignation

The district shall continue to provide additional and appropriate educational services to English learners for the purposes of overcoming language barriers until they: (5 CCR 11302)

1. Demonstrate English language proficiency comparable to that of the district's average native English language speakers
2. Recoup any academic deficits which may have been incurred in other areas of the core curriculum as a result of language barriers

English learners shall be reclassified as fluent English proficient when they are able to comprehend, speak, read, and write English well enough to receive instruction in an English language mainstream classroom and make academic progress at a level substantially equivalent to that of students of the same age or grade whose primary language is English and who are in the regular course of study. (Education Code 52164.6)

The measures used to determine whether an English learner shall be reclassified as fluent English proficient shall include, but not be limited to: (Education Code 313, 52164.6; 5 CCR 11303)

1. Assessment of English language proficiency using an objective assessment instrument, including, but not limited to, the ELPAC



2. Participation of the student's classroom teacher and any other certificated staff with direct responsibility for teaching or placement decisions related to the student

3. Parent/guardian opinion and consultation

The Superintendent or designee shall provide the parent/guardian with notice and a description of the reclassification process and of his/her opportunity to participate in the process and shall encourage his/her involvement in the process.

4. Student performance on an objective assessment of basic skills in English that shows whether the student is performing at or near grade level

The Superintendent or designee shall monitor the progress of reclassified students to ensure their correct classification and placement. (5 CCR 11304)

#### Advisory Committee

A parent/guardian advisory committee shall be established at the district level when there are more than 50 English learners in the district and at the school level when there are more than 20 English learners at the school. Parents/guardians of English learners shall constitute committee membership in at least the same percentage as English learners represent of the total number of students in the school. (Education Code 52176; 5 CCR 11308)

The district's English language advisory committee shall advise the Governing Board on at least the following tasks: (5 CCR 11308)

1. The development of a plan for education programs and services for English learners, taking into consideration the school site plans for English learners

2. The districtwide needs assessment on a school-by-school basis

3. Establishment of a district program, goals, and objectives for programs and services for English learners

4. Development of a plan to ensure compliance with applicable teacher or aide requirements

5. Administration of the annual language census

6. Review of and comment on the district's reclassification procedures

(cf. 0420 - School Plans/Site Councils)

(cf. 1220 - Citizen Advisory Committees)

(cf. 5020 - Parent Rights and Responsibilities)

(cf. 6020 - Parent Involvement)

In order to assist the advisory committee in carrying out its responsibilities, the Superintendent or designee shall ensure that committee members receive appropriate training and materials. This training shall be planned in full consultation with the members. (5 CCR 11308)

#### LCAP Advisory Committee

When there are at least 15 percent English learners in the district, with at least 50 students who are English learners, a district-level English learner parent advisory committee shall be established to review and comment on the district's local control and accountability plan (LCAP) in accordance with BP 0460 - Local Control and Accountability Plan. The committee shall be composed of a majority of parents/guardians of English learners. (Education Code 52063; 5 CCR 11301, 15495)

(cf. 0460 - Local Control and Accountability Plan)

The advisory committee established pursuant to 5 CCR 11308, as described in the section "Advisory Committee" above, could serve as the LCAP English learner advisory committee if its composition includes a majority of parents/guardians of English learners.

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# **Corning Union High School District**

## **Board Bylaw**

### **Board Policies**

BB 9310

### **Board Bylaws**

The Governing Board shall adopt written policies to convey its expectations for actions that will be taken in the district, clarify roles and responsibilities of the Board and Superintendent, and communicate Board philosophy and positions to students, staff, parents/guardians, and the community.

(cf. 9000 - Role of the Board)

The Board shall ensure that district policies align with the district's vision and goals, promote student learning and achievement, provide for consistent and fair treatment of students and staff, and proactively address equity and the provision of equal access to opportunities for all students.

(cf. 0000 - Vision)

(cf. 0100 - Philosophy)

(cf. 0415 - Equity)

(cf. 0460 - Local Control and Accountability Plan)

The Board recognizes the importance of maintaining a policy manual that is up to date and reflects the mandates of law. Board policies are binding on the district to the extent that they do not conflict with federal or state law and are consistent with the district's collective bargaining agreements. No Board policy, bylaw, or administrative regulation, or any portion thereof, shall be operative if it is found to be in conflict with applicable federal or state law or regulations or court decisions. If any portion of a policy is found to be invalid, that invalidity shall not affect other provisions of the policy.

(cf. 2210 - Administrative Discretion Regarding Board Policy)

Policies shall be regularly reviewed at a time allocated for this purpose on the agenda of public Board meetings.

(cf. 9320 - Meetings and Notices)

(cf. 9322 - Agenda/Meeting Materials)

(cf. 5116.1 - Intradistrict Open Enrollment)

(cf. 6145 - Extracurricular and Cocurricular Activities)

Policy Development and Adoption Process

The district's policy development process shall include the following basic steps:

1. The Board and/or Superintendent or designee shall identify the need for a new policy or revision of an existing policy. The need may arise from a change in law, a new district vision statement, new goals in the local control and accountability plan, educational research or trends, an incident that has arisen in the district, or a recommendation or request from staff, a parent/guardian, or other interested person.

2. As needed, the Superintendent or designee shall gather fiscal data, staff and public input, related district policies, sample policies from the California School Boards Association or other organizations or agencies, and other useful information and data to fully inform the Board about a particular issue.

(cf. 1220 - Citizen Advisory Committees)

3. The Board may hold discussions during a public Board meeting to gain an understanding of the issue and provide initial direction to the Superintendent or designee. The discussion may include, but not be limited to, community expectations, staff recommendations, and the expected impact of the policy on student learning and well-being, equity, governance, and the district's fiscal resources and operational efficiency.

4. The Board or Superintendent may request that legal counsel review the draft policy as appropriate.

5. The Superintendent or designee shall develop and present a draft policy for a first reading at a public Board meeting. At its second reading, the Board may take action on the proposed policy. The Board may waive the second reading or may require an additional reading if necessary.

(cf. 9323 - Meeting Conduct)

Only policies formally adopted by a majority vote of the Board shall constitute official Board policy.

(cf. 9323.2 - Actions by the Board)

The district's policy development process may be revised or expanded as needed based on the issue being considered, the need for more information, or the desire to provide greater opportunities for consultation and public input.

Policies shall become effective upon Board adoption or at a future date if so designated by the Board at the time of adoption.

#### Board Bylaws

The Board shall prescribe and enforce rules for its own governance consistent with state law and

regulations. (Education Code 35010)

Bylaws governing Board operations may be developed, adopted, and amended following the same procedures as those used for the adoption or amendment of Board policy.

#### Administrative Regulations

The Superintendent or designee shall be responsible for developing and enforcing administrative regulations for the operation of the district. Administrative regulations shall be consistent with law and Board policy and shall be designed to promote the achievement of district goals and objectives. Administrative regulations may describe specific actions to be taken, roles and responsibilities of staff, timelines, and/or other provisions. The Superintendent or designee may also develop procedures manuals, handbooks, or other guides to carry out the intent of Board policy.

When Board policies are amended, the Superintendent or designee shall review corresponding administrative regulations to ensure that they conform to the intent of the revised policy. In case of conflict between administrative regulation and Board policy, policy shall prevail.

The Board may review and/or approve administrative regulations for the purpose of ensuring conformity with the intent of Board policy.

#### Monitoring and Evaluation

At any time, the Board and Superintendent or designee may determine that progress reports to the Board on the implementation and/or effectiveness of the policy should be scheduled. If so, the Board and Superintendent or designee shall agree upon a timeline and, as applicable, measures for evaluating the effectiveness of the policy in achieving its purpose.

(cf. 0500 - Accountability)

#### Access to Policies

The Superintendent or designee shall ensure that all district employees and the public have access to an up-to-date district policy manual. The policy manual shall be maintained electronically and/or by paper copy.

(cf. 1113 - District and School Web Sites)

(cf. 1340 - Access to District Records)

As necessary, the Superintendent or designee shall notify staff, parents/guardians, students, and other stakeholders whenever a policy that affects them is adopted or revised. He/she may determine the appropriate communication strategy depending on the issue. Policies shall be posted on the district's web site when required by law.

(cf. 1112 - Media Relations)

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)  
(cf. 5145.6 - Parental Notifications)  
(cf. 6020 - Parent Involvement)

Legal Reference:

EDUCATION CODE

35010 Control of district; prescription and enforcement of rules  
35160 Authority of governing boards  
35160.5 Annual review of school district policies  
35163 Official actions, minutes and journal  
35164 Vote requirements

Management Resources:

WEB SITES

CSBA, Policy Services, including Policy Update Service, Governance and Management Using Technology (GAMUT Online), Policy Review Program, Individual District Policy Workshops, Agenda Online, and Manual Maintenance: <http://www.csba.org/ps>

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# Corning Union High School District

## Board Policy

### Suspension And Expulsion/Due Process

BP 5144.1

#### Students

The Governing Board desires to provide district students access to educational opportunities in an orderly school environment that protects their safety and security, ensures their welfare and well-being, and promotes their learning and development. The Board shall develop rules and regulations setting the standards of behavior expected of district students and the disciplinary processes and procedures for addressing violations of those standards, including suspension and/or expulsion.

(cf. 5131 - Conduct)

(cf. 5131.1 - Bus Conduct)

(cf. 5131.2 - Bullying)

The grounds for suspension and expulsion and the procedures for considering, recommending, and/or implementing suspension and expulsion shall be only those specified in law, in this policy, and in the accompanying administrative regulation.

Except when otherwise permitted by law, a student may be suspended or expelled only when his/her behavior is related to a school activity or school attendance occurring within any district school or another school district, regardless of when it occurs, including, but not limited to, the following: (Education Code 48900(s))

1. While on school grounds
2. While going to or coming from school
3. During the lunch period, whether on or off the school campus

(cf. 5112.5 - Open/Closed Campus)

4. During, going to, or coming from a school-sponsored activity

District staff shall enforce the rules concerning suspension and expulsion of students fairly, consistently, equally, and in accordance with the district's nondiscrimination policies.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

#### Appropriate Use of Suspension Authority

Except when a student's act violates Education Code 48900(a)-(e), as listed in items #1-5 under



"Grounds for Suspension and Expulsion: Grades K-12" of the accompanying administrative regulation, or when his/her presence causes a danger to others, suspension shall be used only when other means of correction have failed to bring about proper conduct. (Education Code 48900.5, 48900.6)

(cf. 5138 - Conflict Resolution/Peer Mediation)  
(cf. 5144 - Discipline)  
(cf. 6142.4 - Service Learning/Community Service Classes)  
(cf. 6164.2 - Guidance/Counseling Services)  
(cf. 6164.5 - Student Success Teams)

A student's parents/guardians shall be notified as soon as possible when there is an escalating pattern of misbehavior that could lead to on-campus or off-campus suspension.

Students shall not be suspended or expelled for truancy, tardiness, or absenteeism from assigned school activities.

(cf. 5113 - Absences and Excuses)  
(cf. 5113.1 - Chronic Absence and Truancy)

#### Authority to Expel

A student may be expelled only by the Board. (Education Code 48918(j))

As required by law, the Superintendent or principal shall recommend expulsion and the Board shall expel any student found to have committed any of the following "mandatory recommendation and mandatory expulsion" acts at school or at a school activity off school grounds: (Education Code 48915)

1. Possessing a firearm which is not an imitation firearm, as verified by a certificated employee, unless the student had obtained prior written permission to possess the item from a certificated school employee, with the principal or designee's concurrence

(cf. 5131.7 - Weapons and Dangerous Instruments)

2. Selling or otherwise furnishing a firearm
3. Brandishing a knife at another person
4. Unlawfully selling a controlled substance listed in Health and Safety Code 11053-11058
5. Committing or attempting to commit a sexual assault as defined in Penal Code 261, 266c, 286, 288, 288a, or 289, or committing a sexual battery as defined in Penal Code 243.4
6. Possessing an explosive as defined in 18 USC 921

For all other violations listed in the accompanying administrative regulation under "Grounds for Suspension and Expulsion: Grades K-12" and "Additional Grounds for Suspension and Expulsion: Grades 4-12," the Superintendent or principal shall have the discretion to recommend expulsion of a student. If expulsion is recommended, the Board shall order the student expelled only if it makes a finding of either or both of the following: (Education Code 48915(b) and (e))

1. That other means of correction are not feasible or have repeatedly failed to bring about proper conduct
2. That due to the nature of the violation, the presence of the student causes a continuing danger to the physical safety of the student or others

A vote to expel a student shall be taken in an open session of a Board meeting.

The Board may vote to suspend the enforcement of the expulsion order pursuant to the requirements of law and the accompanying administrative regulation. (Education Code 48917)

No student shall be expelled for disruption or willful defiance. (Education Code 48900)

(cf. 5148.3 - Preschool/Early Childhood Education)

#### Due Process

The Board shall provide for the fair and equitable treatment of students facing suspension and/or expulsion by affording them their due process rights under the law. The Superintendent or designee shall comply with procedures for notices, hearings, and appeals as specified in law and administrative regulation. (Education Code 48911, 48915, 48915.5, 48918)

(cf. 5119 - Students Expelled from Other Districts)

(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

#### Maintenance and Monitoring of Outcome Data

The Superintendent or designee shall maintain outcome data related to student suspensions and expulsions in accordance with Education Code 48900.8 and 48916.1, including, but not limited to, the number of students recommended for expulsion, the grounds for each recommended expulsion, the actions taken by the Board, the types of referral made after each expulsion, and the disposition of the students after the expulsion period. For any expulsion that involves the possession of a firearm, such data shall include the name of the school and the type of firearm involved, as required pursuant to 20 USC 7961. Suspension and expulsion data shall be reported to the Board annually and to the California Department of Education when so required.

In presenting the report to the Board, the Superintendent or designee shall disaggregate data on suspensions and expulsions by school and by numerically significant student subgroups, including, but not limited to, ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students. Based on the

data, the Board shall address any identified disparities in the imposition of student discipline and shall determine whether and how the district is meeting its goals for improving school climate as specified in its local control and accountability plan.

(cf. 0460 - Local Control and Accountability Plan)

Legal Reference:

EDUCATION CODE

212.5 Sexual harassment

233 Hate violence

1981-1981.5 Enrollment of students in community school

8239.1 Prohibition against expulsion of preschool student

17292.5 Program for expelled students

32261 Interagency School Safety Demonstration Act of 1985

35145 Open board meetings

35146 Closed sessions (regarding suspensions)

35291 Rules (for government and discipline of schools)

35291.5 Rules and procedures on school discipline

48645.5 Readmission; contact with juvenile justice system

48660-48666 Community day schools

48853.5 Foster youth

48900-48927 Suspension and expulsion

48950 Speech and other communication

48980 Parental notifications

49073-49079 Privacy of student records

52052 Numerically significant student subgroups

52060-52077 Local control and accountability plan

64000-64001 Consolidated application

CIVIL CODE

47 Privileged communication

48.8 Defamation liability

CODE OF CIVIL PROCEDURE

1985-1997 Subpoenas; means of production

GOVERNMENT CODE

11455.20 Contempt

54950-54963 Ralph M. Brown Act

HEALTH AND SAFETY CODE

11014.5 Drug paraphernalia

11053-11058 Standards and schedules

LABOR CODE

230.7 Employee time off to appear in school on behalf of a child

PENAL CODE

31 Principal of a crime, defined

240 Assault defined

241.2 Assault fines  
242 Battery defined  
243.2 Battery on school property  
243.4 Sexual battery  
245 Assault with deadly weapon  
245.6 Hazing  
261 Rape defined  
266c Unlawful sexual intercourse  
286 Sodomy defined  
288 Lewd or lascivious acts with child under age 14  
288a Oral copulation  
289 Penetration of genital or anal openings  
417.27 Laser pointers  
422.55 Hate crime defined  
422.6 Interference with exercise of civil rights  
422.7 Aggravating factors for punishment  
422.75 Enhanced penalties for hate crimes  
626.2 Entry upon campus after written notice of suspension or dismissal without permission  
626.9 Gun-Free School Zone Act of 1995  
626.10 Dirks, daggers, knives, razors, or stun guns  
868.5 Supporting person; attendance during testimony of witness

#### WELFARE AND INSTITUTIONS CODE

729.6 Counseling

#### UNITED STATES CODE, TITLE 18

921 Definitions, firearm

#### UNITED STATES CODE, TITLE 20

1415(K) Placement in alternative educational setting

7961 Gun-free schools

#### UNITED STATES CODE, TITLE 42

11432-11435 Education of homeless children and youths

#### COURT DECISIONS

T.H. v. San Diego Unified School District (2004) 122 Cal. App. 4th 1267

Woodbury v. Dempsey (2003) 108 Cal. App. 4th 421

Board of Education of Sacramento City Unified School District v. Sacramento County Board of Education and Kenneth H. (2001) 85 Cal.App.4th 1321

Fremont Union High School District v. Santa Clara County Board (1991) 235 Cal. App. 3d 118

Garcia v. Los Angeles Board of Education (1991) 123 Cal. App. 3d 807

John A. v. San Bernardino School District (1982) 33 Cal. 3d 301

#### ATTORNEY GENERAL OPINIONS

84 Ops.Cal.Atty.Gen. 146 (2001)

80 Ops.Cal.Atty.Gen. 348 (1997)

80 Ops.Cal.Atty.Gen. 91 (1997)

80 Ops.Cal.Atty.Gen. 85 (1997)

#### Management Resources:

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

Dear Colleague Letter on the Nondiscriminatory Administration of School Discipline, January 2014

WEB SITES

CSBA: <http://www.csba.org>

California Attorney General's Office: <http://www.oag.ca.gov>

California Department of Education: <http://www.cde.ca.gov>

U.S. Department of Education, Office for Civil Rights:

<http://www.ed.gov/about/offices/list/ocr/docs/crdc-2012-data-summary.pdf>

U.S. Department of Education, Office of Safe and Healthy Students:

<http://www2.ed.gov/about/offices/list/oese/oshs>

(12/14 12/17) 10/18

# **Corning Union High School District**

## **Administrative Regulation**

### **Suspension And Expulsion/Due Process**

AR 5144.1

#### **Students**

##### Definitions

Suspension means removal of a student from ongoing instruction for adjustment purposes. However, suspension does not mean any of the following: (Education Code 48925)

1. Reassignment to another education program or class at the same school where the student will receive continuing instruction for the length of day prescribed by the Governing Board for students of the same grade level
2. Referral to a certificated employee designated by the principal to advise students
3. Removal from the class, but without reassignment to another class or program, for the remainder of the class period without sending the student to the principal or designee as provided in Education Code 48910

Expulsion means removal of a student from the immediate supervision and control or the general supervision of school personnel. (Education Code 48925)

##### Notice of Regulations

At the beginning of each school year, the principal of each school shall ensure that all students and parents/guardians are notified in writing of all school rules related to discipline, including suspension and expulsion. (Education Code 35291, 48900.1, 48980)

(cf. 5144 - Discipline)

(cf. 5145.6 - Parental Notifications)

Grounds for Suspension and Expulsion: Grades K-12

Acts for which a student, including a student with disabilities, may be suspended or expelled shall be only those specified as follows:

(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

1. Caused, attempted to cause, or threatened to cause physical injury to another person; willfully used force or violence upon another person, except in self-defense; or committed as an aider or abettor, as adjudged by a juvenile court, a crime of physical violence in which the victim suffered great or serious bodily injury (Education Code 48900(a) and (t))

2. Possessed, sold, or otherwise furnished any firearm, knife, explosive, or other dangerous object, unless, in the case of possession of any object of this type, the student had obtained written permission to possess the item from a certificated school employee, with the principal or designee's concurrence (Education Code 48900(b))

(cf. 5131 - Conduct)

(cf. 5131.7 - Weapons and Dangerous Instruments)

3. Unlawfully possessed, used, sold, otherwise furnished, or was under the influence of any controlled substance as defined in Health and Safety Code 11053-11058, alcoholic beverage, or intoxicant of any kind (Education Code 48900(c))

(cf. 3513.4 - Drug and Alcohol Free Schools)

(cf. 5131.6 - Alcohol and Other Drugs)

4. Unlawfully offered, arranged, or negotiated to sell any controlled substance as defined in Health and Safety Code 11053-11058, alcoholic beverage, or intoxicant of any kind, and then sold, delivered, or otherwise furnished to any person another liquid, substance, or material and represented same as such controlled substance, alcoholic beverage, or intoxicant (Education Code 48900(d))

5. Committed or attempted to commit robbery or extortion (Education Code 48900(e))

6. Caused or attempted to cause damage to school property or private property (Education Code 48900(f))

7. Stole or attempted to steal school property or private property (Education Code 48900(g))

8. Possessed or used tobacco or products containing tobacco or nicotine products, including, but not limited to, cigars, cigarettes, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, and betel, except that this restriction shall not prohibit a student from using or possessing his/her own prescription products (Education Code 48900(h))

(cf. 5131.62 - Tobacco)

9. Committed an obscene act or engaged in habitual profanity or vulgarity (Education Code 48900(i))

10. Unlawfully possessed, offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Health and Safety Code 11014.5 (Education Code 48900(j))

11. Knowingly received stolen school property or private property (Education Code 48900(l))

12. Possessed an imitation firearm (Education Code 48900(m))



Imitation firearm means a replica of a firearm that is so substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm. (Education Code 48900(m))

13. Committed or attempted to commit a sexual assault as defined in Penal Code 261, 266c, 286, 288, 288a, or 289, or committed a sexual battery as defined in Penal Code 243.4 (Education Code 48900(n))

14. Harassed, threatened, or intimidated a student who is a complaining witness or witness in a school disciplinary proceeding for the purpose of preventing that student from being a witness and/or retaliating against that student for being a witness (Education Code 48900(o))

15. Unlawfully offered, arranged to sell, negotiated to sell, or sold the prescription drug Soma (Education Code 48900(p))

16. Engaged in, or attempted to engage in, hazing (Education Code 48900(q))

Hazing means a method of initiation or pre-initiation into a student organization or body, whether or not the organization or body is officially recognized by an educational institution, which is likely to cause serious bodily injury or personal degradation or disgrace resulting in physical or mental harm to a former, current, or prospective student. Hazing does not include athletic events or school-sanctioned events. (Education Code 48900(q))

17. Engaged in an act of bullying (Education Code 48900(r))

Bullying means any severe or pervasive physical or verbal act or conduct, including communications made in writing or by means of an electronic act, directed toward one or more students that has or can reasonably be predicted to have the effect of placing a reasonable student in fear of harm to himself/herself or his/her property; cause the student to experience a substantially detrimental effect on his/her physical or mental health; or cause the student to experience substantial interferences with his/her academic performance or ability to participate in or benefit from the services, activities, or privileges provided by a school. (Education Code 48900(r))

Bullying includes any act of sexual harassment, hate violence, or harassment, threat, or intimidation, as defined in Education Code 48900.2, 48900.3, or 48900.4 and below in items #1-3 of "Additional Grounds for Suspension and Expulsion: Grades 4-12," that has any of the effects described above on a reasonable student.

Bullying also includes an act of cyber sexual bullying by a student through the dissemination of, or the solicitation or incitement to disseminate, a photograph or other visual recording that depicts a nude, semi-nude, or sexually explicit photograph or other visual recording of an identifiable minor, when such dissemination is to another student or to school personnel by means of an electronic act and has or can be reasonably predicted to have one or more of the effects of bullying described above. Cyber sexual bullying does not include a depiction,

portrayal, or image that has any serious literary, artistic, educational, political, or scientific value or that involves athletic events or school-sanctioned activities.

Electronic act means the creation or transmission originated on or off the school site by means of an electronic device, including, but not limited to, a telephone, wireless telephone, or other wireless communication device, computer, or pager, of a communication including, but not limited to: (Education Code 48900(r))

- a. A message, text, sound, video, or image
- b. A post on a social network Internet web site, including, but not limited to, posting to or creating a burn page or creating a credible impersonation or false profile for the purpose of causing a reasonable student any of the effects of bullying described above.

Reasonable student means a student, including, but not limited to, a student who has been identified as a student with a disability, who exercises average care, skill, and judgment in conduct for a person of his/her age, or for a person of his/her age with his/her disability. (Education Code 48900(r))

(cf. 1114 - District-Sponsored Social Media)

(cf. 5131.2 - Bullying)

(cf. 6163.4 - Student Use of Technology)

(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)

(cf. 6164.6 - Identification and Education under Section 504)

18. Aided or abetted the infliction or attempted infliction of physical injury on another person, as defined in Penal Code 31 (Education Code 48900(t))

19. Made terrorist threats against school officials and/or school property (Education Code 48900.7)

A terrorist threat includes any written or oral statement by a person who willfully threatens to commit a crime which will result in death or great bodily injury to another person or property damage in excess of \$1,000, with the specific intent that the statement is to be taken as a threat, even if there is no intent of actually carrying it out. (Education Code 48900.7)

Additional Grounds for Suspension and Expulsion: Grades 4-12

Any student in grades 4-12 may be suspended, but not expelled, for disrupting school activities or otherwise willfully defying the valid authority of supervisors, teachers, administrators, other school officials, or other school personnel engaged in the performance of their duties. (Education Code 48900(k))

(cf. 5131.4 - Student Disturbances)

A student in grades 4-12 shall be subject to suspension or recommendation for expulsion when it

is determined that he/she:

1. Committed sexual harassment as defined in Education Code 212.5 (Education Code 48900.2)

Sexual harassment means conduct which, when considered from the perspective of a reasonable person of the same gender as the victim, is sufficiently severe or pervasive as to have a negative impact upon the victim's academic performance or to create an intimidating, hostile, or offensive educational environment. (Education Code 212.5, 48900.2)

(cf. 5145.7 - Sexual Harassment)

2. Caused, attempted to cause, threatened to cause, or participated in an act of hate violence as defined in Education Code 233 (Education Code 48900.3)

Hate violence means any act punishable under Penal Code 422.6, 422.7, or 422.75. Such acts include injuring or intimidating a victim, interfering with the exercise of a victim's civil rights, or damaging a victim's property because of the victim's race, ethnicity, religion, nationality, disability, gender, gender identity, gender expression, or sexual orientation; a perception of the presence of any of those characteristics in the victim; or the victim's association with a person or group with one or more of those actual or perceived characteristics. (Education Code 233; Penal Code 422.55)

(cf. 5145.9 - Hate-Motivated Behavior)

3. Intentionally engaged in harassment, threats, or intimidation against district personnel or students that is sufficiently severe or pervasive to have the actual and reasonably expected effect of materially disrupting classwork, creating substantial disorder, and invading the rights of school personnel or students by creating an intimidating or hostile educational environment (Education Code 48900.4)

(cf. 5145.3 - Nondiscrimination/Harassment)

#### Suspension from Class by a Teacher

A teacher may suspend a student, including a grade K-3 student, from class for the remainder of the day and the following day for disruption, willful defiance, or any of the other acts specified in Education Code 48900 and listed as items #1-18 under "Grounds for Suspension and Expulsion: Grades K-12" above. (Education Code 48910)

When suspending a student from class, the teacher shall immediately report this action to the principal or designee and send the student to the principal or designee for appropriate action. If that action requires the continuing presence of the student at school, he/she shall be appropriately supervised during the class periods from which he/she has been suspended. (Education Code 48910)

As soon as possible after the teacher decides to suspend the student, he/she shall ask the student's parent/guardian to attend a parent-teacher conference regarding the suspension. A counselor or psychologist may attend the conference if it is practicable, and a school administrator shall attend if either the parent/guardian or teacher so requests. (Education Code 48910)

A student suspended from class shall not be returned to class during the period of the suspension without the approval of the teacher of the class and the principal or designee. (Education Code 48910)

A student suspended from class shall not be placed in another regular class during the period of suspension. However, a student assigned to more than one class per day may continue to attend other regular classes except those held at the same time as the class from which he/she was suspended. (Education Code 48910)

The teacher of any class from which a student is suspended may require the student to complete any assignments and tests missed during the removal. (Education Code 48913)

#### Suspension by Superintendent, Principal or Principal's Designee

To implement disciplinary procedures at a school site, the principal may, in writing, designate as the principal's designee another administrator or, if the principal is the only administrator at the school site, a certificated employee. As necessary, the principal may, in writing, also designate another administrator or certificated employee as the secondary designee to assist with disciplinary procedures when the principal and the principal's primary designee are absent from the school site.

The Superintendent, principal, or designee shall immediately suspend any student found at school or at a school activity to have committed any of the acts listed in the Board policy under "Authority to Expel" and for which he/she is required to recommend expulsion. (Education Code 48915(c))

The Superintendent, principal, or designee may impose a suspension for a first offense if he/she determines that the student violated any of items #1-5 listed under "Grounds for Suspension and Expulsion: Grades K-12" above or if the student's presence causes a danger to persons. (Education Code 48900.5)

For all other offenses, a student may be suspended only when the Superintendent or principal has determined that other means of correction have failed to bring about proper conduct. (Education Code 48900.5)

When other means of correction are implemented prior to imposing suspension or supervised suspension upon a student, the Superintendent, principal, or designee shall document the other means of correction used and retain the documentation in the student's record. (Education Code 48900.5)

(cf. 5125 - Student Records)

## Length of Suspension

The Superintendent, principal, or designee may suspend a student from school for not more than five consecutive school days. (Education Code 48911)

A student may be suspended from school for not more than 20 school days in any school year. However, if a student enrolls in or is transferred to another regular school, an opportunity school, or continuation school or class for the purpose of adjustment, he/she may be suspended for not more than 30 school days in a school year. The district may count suspensions that occur while a student is enrolled in another school district toward the maximum number of days for which the student may be suspended in any school year. (Education Code 48903, 48911, 48912)

(cf. 6184 - Continuation Education)

These restrictions on the number of days of suspension shall not apply when the suspension is extended pending an expulsion. (Education Code 48911)

## Due Process Procedures for Suspension

Suspensions shall be imposed in accordance with the following procedures:

1. **Informal Conference:** Suspension shall be preceded by an informal conference conducted by the Superintendent, principal, or designee with the student and, whenever practicable, the teacher, supervisor, or school employee who referred the student to the principal. At the conference, the student shall be informed of the reason for the disciplinary action, including the other means of correction that were attempted before the suspension as required pursuant to Education Code 48900.5, and the evidence against him/her, and shall be given the opportunity to present his/her version and evidence in support of his/her defense. (Education Code 48911)

This conference may be omitted if the Superintendent, principal, or designee determines that an emergency situation exists involving a clear and present danger to the lives, safety, or health of students or school personnel. If a student is suspended without this conference, both the parent/guardian and student shall be notified of the student's right to return to school for the purpose of the conference and the conference shall be held within two school days, unless the student waives his/her right to it or is physically unable to attend for any reason. In such a case, the conference shall be held as soon as the student is physically able to return to school. (Education Code 48911)

2. **Administrative Actions:** All requests for student suspension are to be processed by the principal or designee. A school employee shall report the suspension, including the name of the student and the cause for the suspension, to the Superintendent or designee. (Education Code 48911)

3. **Notice to Parents/Guardians:** At the time of the suspension, a school employee shall make a reasonable effort to contact the parent/guardian by telephone or in person. Whenever a student



is suspended, the parent/guardian shall also be notified in writing of the suspension. (Education Code 48911)

This notice shall state the specific offense committed by the student. (Education Code 48900.8)

In addition, the notice may state the date and time when the student may return to school.

4. Parent/Guardian Conference: Whenever a student is suspended, school officials may request a meeting with the parent/guardian to discuss the cause(s) and duration of the suspension, the school policy involved, and any other pertinent matter. (Education Code 48914)

If school officials request to meet with the parent/guardian, the notice may state that the law requires the parent/guardian to respond to such requests without delay. However, no penalties may be imposed on the student for the failure of the parent/guardian to attend such a conference. The student may not be denied reinstatement solely because the parent/guardian failed to attend the conference. (Education Code 48911)

5. Extension of Suspension: If the Board is considering the expulsion of a suspended student from any school or the suspension of a student for the balance of the semester from continuation school, the Superintendent or designee may, in writing, extend the suspension until such time as the Board has made a decision, provided the following requirements are followed: (Education Code 48911)

a. The extension of the original period of suspension is preceded by notice of such extension with an offer to hold a conference concerning the extension, giving the student an opportunity to be heard. This conference may be held in conjunction with a meeting requested by the student or parent/guardian to challenge the original suspension.

b. The Superintendent or designee determines, following a meeting in which the student and the student's parent/guardian were invited to participate, that the student's presence at the school or at an alternative school would endanger persons or property or threaten to disrupt the instructional process. (Education Code 48911)

c. If the student involved is a foster youth, the Superintendent or designee shall notify the district liaison for foster youth of the need to invite the student's attorney and a representative of the appropriate county child welfare agency to attend the meeting. (Education Code 48853.5, 48911, 48918.1)

(cf. 6173.1 - Education for Foster Youth)

d. If the student involved is a homeless child or youth, the Superintendent or designee shall notify the district liaison for homeless students. (Education Code 48918.1)

(cf. 6173 - Education for Homeless Children)

In lieu of or in addition to suspending a student, the Superintendent, principal, or designee may provide services or require the student to participate in an alternative disciplinary program designed to correct his/her behavior and keep him/her in school.

### Suspension by the Board

The Board may suspend a student for any of the acts listed under "Grounds for Suspension and Expulsion: Grades K-12" and "Additional Grounds for Suspension and Expulsion: Grades 4-12" above and within the limits specified under "Suspension by Superintendent, Principal, or Designee" above. (Education Code 48912)

The Board may suspend a student enrolled in a continuation school or class for a period not longer than the remainder of the semester. The suspension shall meet the requirements of Education Code 48915. (Education Code 48912.5)

When the Board is considering a suspension, disciplinary action, or any other action (except expulsion) against any student, it shall hold a closed session if a public hearing would lead to disclosure of information that would violate a student's right to privacy under Education Code 49073-49079. (Education Code 35146, 48912)

(cf. 9321 - Closed Session Purposes and Agendas)

The Board shall provide the student and his/her parent/guardian with written notice of the closed session by registered or certified mail or personal service. Upon receiving this notice, the student or parent/guardian may request a public meeting, and this request shall be granted if made in writing within 48 hours after receipt of the Board's notice. However, any discussion that conflicts with any other student's right to privacy still shall be held in closed session. (Education Code 35146, 48912)

### On-Campus Suspension

A student for whom an expulsion action has not been initiated and who poses no imminent danger or threat to the school, students, or staff may be assigned to on-campus suspension in a separate classroom, building, or site for the entire period of suspension. The following conditions shall apply: (Education Code 48911.1)

1. The on-campus suspension classroom shall be staffed in accordance with law.
2. The student shall have access to appropriate counseling services.
3. The on-campus suspension classroom shall promote completion of schoolwork and tests missed by the student during the suspension.
4. The student shall be responsible for contacting his/her teacher(s) to receive assignments to be completed in the supervised suspension classroom. The teacher(s) shall provide all assignments and tests that the student will miss while suspended. If no such work is assigned, the



person supervising the suspension classroom shall assign schoolwork.

At the time a student is assigned to an on-campus suspension classroom, the principal or designee shall notify the student's parent/guardian in person or by telephone. When the assignment is for longer than one class period, this notification may be made in writing. (Education Code 48911.1)

#### Superintendent or Principal's Authority to Recommend Expulsion

Unless the Superintendent or principal determines that expulsion should not be recommended under the circumstances or that an alternative means of correction would address the conduct, he/she shall recommend a student's expulsion for any of the following acts: (Education Code 48915)

1. Causing serious physical injury to another person, except in self-defense
2. Possession of any knife or other dangerous object of no reasonable use to the student
3. Unlawful possession of any controlled substance as listed in Health and Safety Code 11053-11058, except for (a) the first offense for the possession of not more than one ounce of marijuana, other than concentrated cannabis, or (b) the student's possession of over-the-counter medication for his/her use or other medication prescribed for him/her by a physician
4. Robbery or extortion
5. Assault or battery, as defined in Penal Code 240 and 242, upon any school employee

In determining whether or not to recommend the expulsion of a student, the Superintendent, principal, or designee shall act as quickly as possible to ensure that the student does not lose instructional time. (Education Code 48915)

#### Student's Right to Expulsion Hearing

Any student recommended for expulsion shall be entitled to a hearing to determine whether he/she should be expelled. The hearing shall be held within 30 school days after the Superintendent, principal, or designee determines that the student has committed the act(s) that form the basis for the expulsion recommendation. (Education Code 48918(a))

The student is entitled to at least one postponement of an expulsion hearing for a period of not more than 30 calendar days. The request for postponement shall be in writing. Any subsequent postponement may be granted at the Board's discretion. (Education Code 48918(a))

If the Board finds it impractical during the regular school year to comply with these time requirements for conducting an expulsion hearing, the Superintendent or designee may, for good cause, extend the time period by an additional five school days. Reasons for the extension shall be included as a part of the record when the expulsion hearing is held. (Education Code

48918(a))

If the Board finds it impractical to comply with the time requirements of the expulsion hearing due to a summer recess of Board meetings of more than two weeks, the days during the recess shall not be counted as school days. The days not counted during the recess may not exceed 20 school days, as defined in Education Code 48925. Unless the student requests in writing that the expulsion hearing be postponed, the hearing shall be held not later than 20 calendar days prior to the first day of the next school year. (Education Code 48918(a))

Once the hearing starts, all matters shall be pursued with reasonable diligence and concluded without unnecessary delay. (Education Code 48918(a))

### Stipulated Expulsion

After a determination that a student has committed an expellable offense, the Superintendent, principal, or designee shall offer the student and his/her parent/guardian the option to waive a hearing and stipulate to the expulsion or to a suspension of the expulsion under certain conditions. The offer shall be made only after the student or his/her parent/guardian has been given written notice of the expulsion hearing pursuant to Education Code 48918.

The stipulation agreement shall be in writing and shall be signed by the student and his/her parent/guardian. The stipulation agreement shall include notice of all the rights that the student is waiving, including the waiving of his/her right to have a full hearing, to appeal the expulsion to the County Board of Education, and to consult legal counsel.

A stipulated expulsion agreed to by the student and his/her parent/guardian shall be effective upon approval by the Board.

### Rights of Complaining Witness

An expulsion hearing involving allegations of sexual assault or sexual battery may be postponed for one school day in order to accommodate the special physical, mental, or emotional needs of a student who is the complaining witness. (Education Code 48918.5)

Whenever the Superintendent or designee recommends an expulsion hearing that addresses allegations of sexual assault or sexual battery, he/she shall give the complaining witness a copy of the district's suspension and expulsion policy and regulation and shall advise the witness of his/her right to: (Education Code 48918.5)

1. Receive five days' notice of his/her scheduled testimony at the hearing
2. Have up to two adult support persons of his/her choosing present at the hearing at the time he/she testifies
3. Have a closed hearing during the time he/she testifies

Whenever any allegation of sexual assault or sexual battery is made, the Superintendent or designee shall immediately advise complaining witnesses and accused students to refrain from personal or telephone contact with each other during the time when an expulsion process is pending. (Education Code 48918.5)

#### Written Notice of the Expulsion Hearing

Written notice of the expulsion hearing shall be forwarded to the student and the student's parent/guardian at least 10 calendar days before the date of the hearing. The notice shall include: (Education Code 48900.8, 48918(b))

1. The date and place of the hearing
2. A statement of the specific facts, charges, and offense upon which the proposed expulsion is based
3. A copy of district disciplinary rules which relate to the alleged violation
4. Notification of the student's or parent/guardian's obligation, pursuant to Education Code 48915.1, to provide information about the student's status in the district to any other district in which the student seeks enrollment

This obligation applies when a student is expelled for acts other than those described in Education Code 48915(a) or (c).

(cf. 5119 - Students Expelled from Other Districts)

5. The opportunity for the student or the student's parent/guardian to appear in person or be represented by legal counsel or by a nonattorney adviser

Legal counsel means an attorney or lawyer who is admitted to the practice of law in California and is an active member of the State Bar of California.

Nonattorney adviser means an individual who is not an attorney or lawyer, but who is familiar with the facts of the case and has been selected by the student or student's parent/guardian to provide assistance at the hearing.

6. The right to inspect and obtain copies of all documents to be used at the hearing
7. The opportunity to confront and question all witnesses who testify at the hearing
8. The opportunity to question all evidence presented and to present oral and documentary evidence on the student's behalf, including witnesses

Additional Notice of Expulsion Hearing for Foster Youth and Homeless Students

If the student facing expulsion is a foster student, the Superintendent or designee shall also send notice of the hearing to the student's attorney and a representative of an appropriate child welfare agency at least 10 days prior to the hearing. (Education Code 48918.1)

If the student facing expulsion is a homeless student, the Superintendent or designee shall also send notice of the hearing to the district liaison for homeless students at least 10 days prior to the hearing. (Education Code 48918.1)

Any notice for these purposes may be provided by the most cost-effective method possible, including by email or a telephone call. (Education Code 48918.1)

### Conduct of Expulsion Hearing

1. Closed Session: Notwithstanding Education Code 35145, the Board shall conduct a hearing to consider the expulsion of the student in a session closed to the public unless the student requests in writing at least five days prior to the hearing that the hearing be a public meeting. If such a request is made, the meeting shall be public to the extent that privacy rights of other students are not violated. (Education Code 48918)

Whether the expulsion hearing is held in closed or public session, the Board may meet in closed session to deliberate and determine whether or not the student should be expelled. If the Board admits any other person to this closed session, the parent/guardian, the student, and the counsel of the student also shall be allowed to attend the closed session. (Education Code 48918(c))

If a hearing that involves a charge of sexual assault or sexual battery is to be conducted in public, a complaining witness shall have the right to have his/her testimony heard in closed session when testifying in public would threaten serious psychological harm to the witness and when there are no alternative procedures to avoid the threatened harm, including, but not limited to, a videotaped deposition or contemporaneous examination in another place communicated to the hearing room by closed-circuit television. (Education Code 48918(c))

2. Record of Hearing: A record of the hearing shall be made and may be maintained by any means, including electronic recording, as long as a reasonably accurate and complete written transcription of the proceedings can be made. (Education Code 48918(g))

3. Subpoenas: Before commencing a student expulsion hearing, the Board may issue subpoenas, at the request of either the student or the Superintendent or designee, for the personal appearance at the hearing of any person who actually witnessed the action that gave rise to the recommendation for expulsion. After the hearing has commenced, the Board or the hearing officer or administrative panel may issue such subpoenas at the request of the student or the County Superintendent of Schools or designee. All subpoenas shall be issued in accordance with Code of Civil Procedure 1985-1985.2 and enforced in accordance with Government Code 11455.20. (Education Code 48918(i))

Any objection raised by the student or the Superintendent or designee to the issuance of

subpoenas may be considered by the Board in closed session, or in open session if so requested by the student, before the meeting. The Board's decision in response to such an objection shall be final and binding. (Education Code 48918(i))

If the Board determines, or if the hearing officer or administrative panel finds and submits to the Board, that a witness would be subject to unreasonable risk of harm by testifying at the hearing, a subpoena shall not be issued to compel the personal attendance of that witness at the hearing. However, that witness may be compelled to testify by means of a sworn declaration as described in item #4 below. (Education Code 48918(i))

4. Presentation of Evidence: Technical rules of evidence shall not apply to the expulsion hearing, but relevant evidence may be admitted and used as proof only if it is the kind of evidence on which reasonable persons can rely in the conduct of serious affairs. The decision of the Board to expel shall be supported by substantial evidence that the student committed any of the acts pursuant to Education Code 48900 and listed in "Grounds for Suspension and Expulsion: Grades K-12" and "Additional Grounds for Suspension and Expulsion: Grades 4-12" above. (Education Code 48918(h))

Findings of fact shall be based solely on the evidence at the hearing. Although no finding shall be based solely on hearsay, sworn declarations may be admitted as testimony from witnesses whose disclosure of their identity or testimony at the hearing may subject them to an unreasonable risk of physical or psychological harm. (Education Code 48918(f))

In cases where a search of a student's person or property has occurred, evidence describing the reasonableness of the search shall be included in the hearing record.

5. Testimony by Complaining Witnesses: The following procedures shall be observed when a hearing involves allegations of sexual assault or sexual battery by a student: (Education Code 48918, 48918.5)

- a. Any complaining witness shall be given five days' notice before being called to testify.
- b. Any complaining witness shall be entitled to have up to two adult support persons, including, but not limited to, a parent/guardian or legal counsel, present during his/her testimony.
- c. Before a complaining witness testifies, support persons shall be admonished that the hearing is confidential.
- d. The person presiding over the hearing may remove a support person whom he/she finds is disrupting the hearing.
- e. If one or both support persons are also witnesses, the hearing shall be conducted in accordance with Penal Code 868.5.
- f. Evidence of specific instances of prior sexual conduct of a complaining witness shall be presumed inadmissible and shall not be heard unless the person conducting the hearing

determines that extraordinary circumstances require the evidence to be heard. Before such a determination is made, the complaining witness shall be given notice and an opportunity to oppose the introduction of this evidence. In the hearing on the admissibility of this evidence, the complaining witness shall be entitled to be represented by a parent/guardian, legal counsel, or other support person. Reputation or opinion evidence regarding the sexual behavior of a complaining witness shall not be admissible for any purpose.

g. In order to facilitate a free and accurate statement of the experiences of the complaining witness and to prevent discouragement of complaints, the district shall provide a nonthreatening environment.

(1) The district shall provide a room separate from the hearing room for the use of the complaining witness before and during breaks in testimony.

(2) At the discretion of the person conducting the hearing, the complaining witness shall be allowed reasonable periods of relief from examination and cross-examination during which he/she may leave the hearing room.

(3) The person conducting the hearing may:

(a) Arrange the seating within the hearing room so as to facilitate a less intimidating environment for the complaining witness

(b) Limit the time for taking the testimony of a complaining witness to the hours he/she is normally in school, if there is no good cause to take the testimony during other hours

(c) Permit one of the support persons to accompany the complaining witness to the witness stand

6. Decision: The Board's decision as to whether to expel a student shall be made within 40 school days after the student is removed from his/her school of attendance, unless the student requests in writing that the decision be postponed. (Education Code 48918(a))

Alternative Expulsion Hearing: Hearing Officer or Administrative Panel

Instead of conducting an expulsion hearing itself, the Board may contract with the county hearing officer or with the Office of Administrative Hearings of the State of California for a hearing officer. The Board may also appoint an impartial administrative panel composed of three or more certificated personnel, none of whom shall be members of the Board or on the staff of the school in which the student is enrolled. (Education Code 48918)

A hearing conducted by the hearing officer or administrative panel shall conform to the same procedures applicable to a hearing conducted by the Board as specified above in "Conduct of Expulsion Hearing," including the requirement to issue a decision within 40 school days of the student's removal from school, unless the student requests that the decision be postponed. (Education Code 48918(a) and (d))



The hearing officer or administrative panel shall, within three school days after the hearing, determine whether to recommend expulsion of the student to the Board. If expulsion is not recommended, the expulsion proceeding shall be terminated and the student shall be immediately reinstated and permitted to return to the classroom instructional program from which the referral was made, unless another placement is requested in writing by the student's parent/guardian. Before the student's placement decision is made by his/her parent/guardian, the Superintendent or designee shall consult with the parent/guardian and district staff, including the student's teachers, regarding other placement options for the student in addition to the option to return to the classroom instructional program from which the student's expulsion referral was made. The decision to not recommend expulsion shall be final. (Education Code 48918(e))

If expulsion is recommended, findings of fact in support of the recommendation shall be prepared and submitted to the Board. All findings of fact and recommendations shall be based solely on the evidence presented at the hearing. The Board may accept the recommendation based either upon a review of the findings of fact and recommendations submitted or upon the results of any supplementary hearing the Board may order. (Education Code 48918(f))

In accordance with Board policy, the hearing officer or administrative panel may recommend that the Board suspend the enforcement of the expulsion. If the hearing officer or administrative panel recommends that the Board expel a student but suspend the enforcement of the expulsion, the student shall not be reinstated and permitted to return to the classroom instructional program from which the referral was made until the Board has ruled on the recommendation. (Education Code 48917, 48918)

#### Final Action by the Board

Whether the expulsion hearing is conducted in closed or open session by the Board, a hearing officer, or an administrative panel or is waived through the signing of a stipulated expulsion agreement, the final action to expel shall be taken by the Board in public. (Education Code 48918(j))

(cf. 9321.1 - Closed Session Actions and Reports)

The Board's decision is final. If the decision is to not expel, the student shall be reinstated immediately. If the decision is to suspend the enforcement of the expulsion, the student shall be reinstated under the conditions of the suspended expulsion.

Upon ordering an expulsion, the Board shall set a date when the student shall be reviewed for readmission to a school within the district. For a student expelled for any "mandatory recommendation and mandatory expulsion" act listed in the section "Authority to Expel" in the accompanying Board policy, this date shall be one year from the date the expulsion occurred, except that the Board may set an earlier date on a case-by-case basis. For a student expelled for other acts, this date shall be no later than the last day of the semester following the semester in which the expulsion occurred. If an expulsion is ordered during summer session or the intersession period of a year-round program, the Board shall set a date when the student shall be



reviewed for readmission not later than the last day of the semester following the summer session or intersession period in which the expulsion occurred. (Education Code 48916)

At the time of the expulsion order, the Board shall recommend a plan for the student's rehabilitation, which may include: (Education Code 48916)

1. Periodic review, as well as assessment at the time of review, for readmission
2. Recommendations for improved academic performance, tutoring, special education assessments, job training, counseling, employment, community service, or other rehabilitative programs

With parent/guardian consent, students who have been expelled for reasons relating to controlled substances or alcohol may be required to enroll in a county-sponsored drug rehabilitation program before returning to school. (Education Code 48916.5)

#### Written Notice to Expel

The Superintendent or designee shall send written notice of the decision to expel to the student or parent/guardian. This notice shall include the following:

1. The specific offense committed by the student for any of the causes for suspension or expulsion listed above under "Grounds for Suspension and Expulsion: Grades K-12" or "Additional Grounds for Suspension and Expulsion: Grades 4-12" (Education Code 48900.8)
2. The fact that a description of readmission procedures will be made available to the student and his/her parent/guardian (Education Code 48916)
3. Notice of the right to appeal the expulsion to the County Board (Education Code 48918)
4. Notice of the alternative educational placement to be provided to the student during the time of expulsion (Education Code 48918)
5. Notice of the student's or parent/guardian's obligation to inform any new district in which the student seeks to enroll of the student's status with the expelling district, pursuant to Education Code 48915.1 (Education Code 48918)

#### Decision to Suspend Expulsion Order

In accordance with Board policy, when deciding whether to suspend the enforcement of an expulsion order, the Board shall take into account the following criteria:

1. The student's pattern of behavior
2. The seriousness of the misconduct

3. The student's attitude toward the misconduct and his/her willingness to follow a rehabilitation program

The suspension of the enforcement of an expulsion shall be governed by the following:

1. The Board may, as a condition of the suspension of enforcement, assign the student to a school, class, or program appropriate for the student's rehabilitation. This rehabilitation program may provide for the involvement of the student's parent/guardian in the student's education. However, a parent/guardian's refusal to participate in the rehabilitation program shall not be considered in the Board's determination as to whether the student has satisfactorily completed the rehabilitation program. (Education Code 48917)
2. During the period when enforcement of the expulsion order is suspended, the student shall be on probationary status. (Education Code 48917)
3. The suspension of the enforcement of an expulsion order may be revoked by the Board if the student commits any of the acts listed under "Grounds for Suspension and Expulsion: Grades K-12" or "Additional Grounds for Suspension and Expulsion: Grades 4-12" above or violates any of the district's rules and regulations governing student conduct. (Education Code 48917)
4. When the suspension of enforcement of an expulsion order is revoked, a student may be expelled under the terms of the original expulsion order. (Education Code 48917)
5. Upon satisfactory completion of the rehabilitation assignment, the Board shall reinstate the student in a district school. Upon reinstatement, the Board may order the expunging of any or all records of the expulsion proceedings. (Education Code 48917)
6. The Superintendent or designee shall send written notice of any decision to suspend the enforcement of an expulsion order during a period of probation to the student or parent/guardian. The notice shall inform the parent/guardian of the right to appeal the expulsion to the County Board, the alternative educational placement to be provided to the student during the period of expulsion, and the student's or parent/guardian's obligation to inform any new district in which the student seeks to enroll of his/her status with the expelling district, pursuant to Education Code 48915.1(b). (Education Code 48918(j))
7. Suspension of the enforcement of an expulsion order shall not affect the time period and requirements for the filing of an appeal of the expulsion order with the County Board. (Education Code 48917)

## Appeal

The student or parent/guardian is entitled to file an appeal of the Board's decision with the County Board. The appeal must be filed within 30 days of the Board's decision to expel, even if the expulsion order is suspended and the student is placed on probation. (Education Code 48919)

If the student submits a written request for a copy of the written transcripts and supporting documents from the district simultaneously with the filing of the notice of appeal with the County Board, the district shall provide the student with these documents within 10 school days following the student's written request. (Education Code 48919)

#### Notification to Law Enforcement Authorities

Prior to the suspension or expulsion of any student, the principal or designee shall notify appropriate city or county law enforcement authorities of any student acts of assault which may have violated Penal Code 245. (Education Code 48902)

The principal or designee shall notify appropriate city or county law enforcement authorities of any student acts which may involve the possession or sale of narcotics or of a controlled substance, or of any student acts involving the possession, sale, or furnishing of firearms, explosives, or other dangerous weapons in violation of Education Code 48915(c)(1) or (5) or Penal Code 626.9 and 626.10. (Education Code 48902)

Within one school day after a student's suspension or expulsion, the principal or designee shall notify appropriate county or district law enforcement authorities, by telephone or other appropriate means, of any student acts which may violate Education Code 48900(c) or (d), relating to the possession, use, offering, or sale of controlled substances, alcohol, or intoxicants of any kind. (Education Code 48902)

#### Placement During Expulsion

The Board shall refer expelled students to a program of study that is: (Education Code 48915, 48915.01)

1. Appropriately prepared to accommodate students who exhibit discipline problems
2. Not provided at a comprehensive middle, junior, or senior high school or at any elementary school, unless the program is offered at a community day school established at any of these
3. Not housed at the school site attended by the student at the time of suspension

(cf. 6158 - Independent Study)

(cf. 6185 - Community Day School)

When the placement described above is not available and when the County Superintendent so certifies, students expelled for only acts described in items #6-12 under "Grounds for Suspension and Expulsion: Grades K-12" and items #1-3 under "Additional Grounds for Suspension and Expulsion: Grades 4-12" above may be referred to a program of study that is provided at another comprehensive middle, junior, or senior high school or at an elementary school. (Education Code 48915)

The program for a student expelled from any of grades K-6 shall not be combined or merged with programs offered to students in any of grades 7-12. (Education Code 48916.1)

### Readmission After Expulsion

Prior to the date set by the Board for the student's readmission:

1. The Superintendent or designee shall hold a conference with the parent/guardian and the student. At the conference, the student's rehabilitation plan shall be reviewed and the Superintendent or designee shall verify that the provisions of this plan have been met. School regulations shall be reviewed and the student and parent/guardian shall be asked to indicate in writing their willingness to comply with these regulations.
2. The Superintendent or designee shall transmit to the Board his/her recommendation regarding readmission. The Board shall consider this recommendation in closed session. If a written request for open session is received from the parent/guardian or adult student, it shall be honored to the extent that privacy rights of other students are not violated.
3. If the readmission is granted, the Superintendent or designee shall notify the student and parent/guardian, by registered mail, of the Board's decision regarding readmission.
4. The Board may deny readmission only if it finds that the student has not satisfied the conditions of the rehabilitation plan or that the student continues to pose a danger to campus safety or to other district students or employees. (Education Code 48916)
5. If the Board denies the readmission of a student, the Board shall determine either to continue the student's placement in the alternative educational program initially selected or to place the student in another program that serves expelled students, including placement in a county community school.
6. The Board shall provide written notice to the expelled student and parent/guardian describing the reasons for denying readmittance into the regular program. This notice shall indicate the Board's determination of the educational program which the Board has chosen. The student shall enroll in that program unless the parent/guardian chooses to enroll the student in another school district. (Education Code 48916)

No student shall be denied readmission into the district based solely on the student's arrest, adjudication by a juvenile court, formal or informal supervision by a probation officer, detention in a juvenile facility, enrollment in a juvenile court school, or other such contact with the juvenile justice system. (Education Code 48645.5)

### Maintenance of Records

The district shall maintain a record of each suspension and expulsion, including its specific cause(s). (Education Code 48900.8)

Expulsion records of any student shall be maintained in the student's mandatory interim record and sent to any school in which the student subsequently enrolls upon written request by that school. (Education Code 48918(k))

\*\*\*Note: Education Code 48915.1 requires that, when an expelled student asks to enroll in another district, the receiving district must hold a hearing to determine whether the student poses a danger to its students or staff. The receiving district then may either deny or permit the enrollment. Upon request from another district, the expelling district must provide information about the expulsion within five days.\*\*\*

The Superintendent or designee shall, within five working days, honor any other district's request for information about an expulsion from this district. (Education Code 48915.1)

(cf. 5119 - Students Expelled from Other Districts)

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# Corning Union High School District

## Board Policy

### Communication With The Public

BP 1100

#### Community Relations

The Governing Board recognizes the district's responsibility to keep the public informed regarding the goals, programs, achievements, and needs of the schools and district and to be responsive to the concerns and interests of the community. The Superintendent or designee shall establish strategies for effective two-way communications between the district and the public and shall consult with the Board regarding the role of Board members as advocates for the district's students, programs, and policies.

(cf. 5020 - Parent Rights and Responsibilities)

(cf. 9000 - Role of the Board)

The Superintendent or designee shall provide the Board and staff with communications protocols and procedures to assist the district in presenting a consistent, unified message on district issues. Such protocols and procedures may include, but are not limited to, identification of the spokesperson(s) authorized to speak to the media on behalf of the district, strategies for coordinating communications efforts and activities, and legal requirements pertaining to confidentiality as well as the public's right to access records.

(cf. 1112 - Media Relations)

(cf. 1340 - Access to District Records)

(cf. 2111 - Superintendent Governance Standards)

(cf. 3580 - District Records)

(cf. 5125 - Student Records)

(cf. 5125.1 - Release of Directory Information)

(cf. 9005 - Governance Standards)

(cf. 9010 - Public Statements)

(cf. 9011 - Disclosure of Confidential/Privileged Information)

The Superintendent or designee shall utilize a variety of methods to provide information to the public with access to information. Such methods may include, but are not limited to, district and school newsletters, web sites, social media, electronic communications, mailings, notices sent home with students, recorded telephone messages for parent/guardian information, community forums and public events, news releases, meetings with education reporters and editorial boards, presentations at parent organization meetings, and meetings with representatives of local governments, community organizations, and businesses.

(cf. 0510 - School Accountability Report Card)

(cf. 1113 - District and School Web Sites)

- (cf. 1114 - District-Sponsored Social Media)
- (cf. 1400 - Relations Between Other Governmental Agencies and the Schools)
- (cf. 1700 - Relations Between Private Industry and the Schools)

In developing communications strategies, the Superintendent or designee shall take into account the needs of all members of the public, including individuals with disabilities and those whose primary language is not English.

- (cf. 0410 - Nondiscrimination in District Programs and Activities)

The Superintendent or designee may provide staff members with professional development to assist them in effectively responding to requests for information or assistance by parents/guardians or members of the public.

- (cf. 4131 - Staff Development)
- (cf. 4231 - Staff Development)
- (cf. 4331 - Staff Development)

The Superintendent or designee shall provide multiple avenues and opportunities for members of the public to give input on district and school issues and operations. Community members are encouraged to become involved in school activities, participate on district and school committees, provide input at Board meetings, submit suggestions to district staff, and use the district's complaint procedures as appropriate.

- (cf. 0460 - Local Control and Accountability Plan)
- (cf. 1220 - Citizen Advisory Committees)
- (cf. 1230 - School-Connected Organizations)
- (cf. 1240 - Volunteer Assistance)
- (cf. 1250 - Visitors/Outsiders)
- (cf. 1260 - Educational Foundation)
- (cf. 1312.1 - Complaints Concerning District Employees)
- (cf. 1312.2 - Complaints Concerning Instructional Materials)
- (cf. 1312.3 - Uniform Complaint Procedures)
- (cf. 1312.4 - Williams Uniform Complaint Procedures)
- (cf. 3555 - Nutrition Program Compliance)
- (cf. 6020 - Parent Involvement)
- (cf. 9322 - Agenda/Meeting Materials)
- (cf. 9323 - Meeting Conduct)

#### Mass Mailings at Public Expense

Newsletters or mass mailings regarding ballot measures, candidates, legislative activities, or any other campaign activities shall be sent and distributed in accordance with law and Board policy.

- (cf. 1160 - Political Processes)



A mass mailing is prohibited if all of the following criteria are met: (Government Code 89001-89002)

1. The mailing involves sending a tangible item, such as a videotape, record, button, or written document, which is delivered by any means to recipients at their residence, place of employment or business, or post office box.
2. The item features a Board member or includes the name, office, photograph, or other reference to a Board member and is prepared or sent in cooperation, consultation, coordination, or concert with the Board member.
3. The costs of distribution, or any costs of design, production, and printing exceeding \$50, are paid with district funds.
4. More than 200 substantially similar items, as defined in Government Code 89002, are sent in a single calendar month.

The above prohibition does not apply to the types of mass mailings specified in Government Code 89002(b), including, but not limited to: (Government Code 89002)

1. An item in which the Board member's name appears only in a roster containing the names of all Board members or in the letterhead or logotype of the stationery, forms, and envelopes of the district, a district committee, or the Board member
2. An announcement including only a single mention of the Board member's name which concerns a public meeting related to the Board member's duties or any official district event(s) for which the district is providing the use of its facilities, staff, or other financial support
3. A business card that contains only one mention of the Board member's name and no photograph of the Board member

However, any of the excepted mailings listed in items #1-3 above that meets the criteria for prohibited mass mailings shall not be sent within 60 days preceding an election in which a Board member to whom the mailing relates will appear on the ballot as a candidate. (Government Code 89003)

#### Legal Reference:

##### EDUCATION CODE

7054 Use of district property or funds re: ballot measures and candidates

35145.5 Board meetings, public participation

35172 Promotional activities

38130-38138 Civic Center Act

48980-48985 Parental notifications

##### GOVERNMENT CODE

54957.5 Meeting agendas and materials  
82041.5 Mass mailing  
89001-89003 Newsletter or mass mailing  
CODE OF REGULATIONS, TITLE 2  
18901.1 Campaign-related mailings sent at public expense  
CODE OF FEDERAL REGULATIONS, TITLE 28  
35.101-35.190 Americans with Disabilities Act

Management Resources:

WEB SITES

CSBA: <http://www.csba.org>

California School Public Relations Association: <http://www.calspra.org>

Fair Political Practices Commission: <http://www.fppc.ca.gov>

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# Corning Union High School District

## Board Policy

### Gifts, Grants And Bequests

BP 3290

#### Business and Noninstructional Operations

The Governing Board may accept any gift, grant, or bequest of money, property, or service to the district from any individual, organization, foundation, or public or private agency that desires to support the district's educational program. While greatly appreciating suitable donations, the Board shall reject any gift which may directly or indirectly impair its authority to make decisions in the best interest of district students or its ability or commitment to provide equitable educational opportunities.

(cf. 0200 - Goals for the School District)  
(cf. 0410 - Nondiscrimination in District Programs and Activities)  
(cf. 0415 - Equity)  
(cf. 1260 - Educational Foundation)  
(cf. 9270 - Conflict of Interest)

Before accepting any gift, grant, or bequest, the Board shall carefully consider any conditions or restrictions imposed by the donor to ensure their consistency with the district's vision, philosophy, and operations. If the Board believes the district will be unable to fully satisfy the donor's conditions, the gift shall not be accepted.

(cf. 0000 - Vision)  
(cf. 0100 - Philosophy)

In addition, the Board shall ensure that acceptance of the gift, grant, or bequest does not:

1. Involve creation of a program which the Board would be unable to sustain when the donation is exhausted
2. Entail undesirable or excessive costs
3. Promote the use of violence, drugs, tobacco, or alcohol

(cf. 5131.6 - Alcohol and Other Drugs)  
(cf. 5131.62 - Tobacco)

4. Advertise or endorse the use of non-nutritious food or beverages during the school day

(cf. 5030 - Student Wellness)

5. Encourage or enable the violation of any law or district policy
6. Imply endorsement of any business or product or unduly commercialize or politicize the school environment

(cf. 1325 - Advertising and Promotion)

Any gift of books or instructional materials may only be accepted if they meet district criteria for selection of instructional materials.

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

(cf. 6161.11 - Supplementary Instructional Materials)

All gifts, grants, and bequests shall become district property. Donors are encouraged to donate all gifts to the district rather than to a particular school, classroom, or teacher. At the Superintendent or designee's discretion, a gift may be used at a particular school or classroom.

When any gift of money received by the district is not immediately used, it shall be placed in the county treasury in accordance with law. (Education Code 41030-41031)

(cf. 3430 - Investing)

The Superintendent or designee shall annually provide a report to the Board indicating the gifts, grants, and/or bequests received on behalf of the district in the preceding fiscal year. The report shall include a statement of account and expenditure of all gifts of money and an inventory of all gifts of physical assets.

(cf. 3440 - Inventories)

(cf. 3460 - Financial Reports and Accountability)

### Corporate Sponsorship

The Board may enter into an agreement or arrangement with an outside entity for the sponsorship of an educational, athletic, or other program or activity. When appropriate, the agreement may allow the outside entity to advertise or promote its business, product, or service in district publications or on district property or web sites.

(cf. 1113 - District and School Web Sites)

(cf. 1700 - Relations Between Private Industry and the Schools)

(cf. 3312 - Contracts)

(cf. 6145.2 - Athletic Competition)

Every sponsorship agreement shall be in writing and shall be approved by the Board. The Board shall ensure that the district's relationship and arrangement with the sponsor are consistent with the district's mission, values, and goals. Any advertising or promotional message, image, or other depiction to be used by the sponsor shall meet the standards set for commercial advertising on

district property and in district-sponsored publications in accordance with BP 1325 - Advertising and Promotion.

Each sponsorship agreement shall contain statements including, but not limited to:

1. The purpose of the relationship with the sponsor, details of the benefits to the district, and how the benefits will be distributed
2. The duration of the agreement and the roles, expectations, rights, and responsibilities of the district and the sponsor, including whether and to what extent the sponsor is allowed to advertise or promote its products and/or services
3. The authority of the Board to retain exclusive right over the use of the district's name, logo, and other proprietary information and the requirement that the sponsor obtain prior approval of the Board before using such information
4. The prohibition against the collection or distribution of students' personal information except as allowed by law
5. The authority of the Board to terminate the agreement without any penalty or sanction to the district if the sponsor's message, business, or product becomes inconsistent with the district's vision, mission, or goals or the sponsor engages in any prohibited activity

(cf. 5022 - Student and Family Privacy Rights)

(cf. 5125 - Student Records)

#### Online Fundraising

Any person or entity who wishes to conduct an online fundraising campaign, including a crowdfunding campaign, for the benefit of the district, a school, or a classroom shall submit a written request for prior approval to the Superintendent or designee. Approval of requests shall take into consideration compatibility with the district's vision and goals, core beliefs, instructional priorities, and infrastructure; the manner in which donations are collected and distributed; equity of the use of funds; and any other factors deemed relevant or appropriate by the district.

Any person or entity approved to conduct an online fundraising campaign shall comply with relevant district policies and procedures, including ensuring financial transparency in describing the purpose and use of the funds and protecting student privacy as applicable. Such person or entity shall specify that the district, rather than a staff member, classroom, or school, will own the funded resources.

Funds raised by an online fundraising campaign and donated to the district shall be subject to the same terms, criteria for acceptance, and accountability measures as any other donation as specified in this policy.

## Appreciation

The Board may show appreciation for any donation to the district in any manner it deems appropriate. Such appreciation may take the form of letters of recognition or Board resolutions; plaques, commendations, or awards; planting of commemorative trees or gardens; or naming or renaming of buildings, grounds, or facilities. Conferment of any such honor shall be in accordance with applicable Board policy.

(cf. 1150 - Commendations and Awards)

(cf. 7310 - Naming of Facility)

## Legal Reference:

### EDUCATION CODE

1834 Acquisition of materials and apparatus

35160 Powers and duties

35162 Power to sue, be sued, hold and convey property

41030 School district may invest surplus monies from bequest or gifts

41031 Special fund or account in county treasury

41032 Authority of school board to accept gift or bequest; investments; gift of land requirements

41035 Advisory committee

41036 Function of advisory committee

41037 Rules and regulations

41038 Applicability of other provisions of chapter

## Management Resources:

### WEB SITES

California Consortium of Education Foundations: <http://www.cceflink.org>

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# **Corning Union High School District**

## **Board Policy**

### **Transfers**

BP 4114

### **Personnel**

The Governing Board desires that certificated staff be assigned in a manner that equitably distributes highly qualified and experienced teachers, meets the needs of district students, and satisfies staffing requirements at each school. The Superintendent or designee is authorized to assign certificated staff in accordance with district policy and/or the collective bargaining agreement as applicable.

(cf. 0415 - Equity)

(cf. 4030 - Nondiscrimination in Employment)

(cf. 4113 - Assignment)

(cf. 4141/4241- Collective Bargaining Agreement)

Subject to the approval of the Board, the Superintendent or designee may transfer a teacher from one district school to another when he/she determines the transfer is in the best interest of the district. (Education Code 35035)

#### **Voluntary Transfers**

The Superintendent or designee may establish processes and deadlines for the submission of transfer requests to facilitate staff assignments with minimal disruption to the educational program.

Upon receipt of a written transfer request by a teacher, the Superintendent or designee may consider the input of the principals at the current school and the requested school, alignment of the teacher's qualifications with needs of students and the school(s), the academic performance of the requested school, and opportunities for the professional growth of the teacher.

(cf. 4112.2 - Certification)

(cf. 4112.22 - Staff Teaching English Learners)

(cf. 4112.23 - Special Education Staff)

After April 15 prior to the school year that a transfer would become effective, no teacher who requests to be transferred to another school shall have priority over other qualified teachers who have applied for positions requiring certification qualifications at that school. (Education Code 35036)

#### **Involuntary Transfers**

Involuntary transfers may become necessary when programs are reduced or cancelled, when



schools are closed, or when otherwise required in order to accommodate the school's staffing needs.

(cf. 4117.3 - Personnel Reduction)

If a teacher objects to a transfer, he/she may request a meeting with the Superintendent or designee and the principal. If dissatisfied with the results of this meeting, the teacher may appeal to the Board. The Board's decision shall be final.

Legal Reference:

EDUCATION CODE

35035 Additional powers and duties of superintendent, transfer authority

35036 Voluntary transfers

35186 Complaint process, teacher vacancy or misassignment

37616 Assignment of teachers to year-round schools

GOVERNMENT CODE

3543.2 Scope of representation

(11/06) 10/18