

Corning Union High School Special School Board Meeting

DATE October 5, 2022

TYPE OF MEETING:
Special

TIME: 4:00 P.M.

MEMBERS ABSENT:
Jim Bingham

PLACE: Corning Union High School
Library

VISITORS:

MEMBERS PRESENT:

William Mache
Todd Henderson, Larry Glover
Scott Patton

SCHOOL DISTRICT REPRESENTATIVES:

Jared Caylor, District Superintendent
Diana Davisson, Chief Business Official
Jessica Marquez, Administrative Assistant to the Superintendent

THE CORNING UNION HIGH SCHOOL -

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

Attendance is as follows:

- William Mache
- Todd Henderson
- Scott Patton
- Larry Glover

Absent: Jim Bingham

**4. APPROVAL OF
2021-22 UNAUDITED
ACTUAL FINANCIAL
STATEMENTS:**

A motion was made by Scott Patton and seconded by Larry Glover to approve the 2021-22 unaudited actual financial statements as presented by Chief Business Official, Diana Davisson. This was approved with a positive certification. There being no further discussion, the board voted unanimously to approve the 2021-22 unaudited actual financial statements.

The vote is as follows:

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

Some Highlights are as follows:

Unaudited Actuals – year-end financial statement as of June 30, 2022
Unrestricted Revenue:

	<u>Budget Adoption</u>	<u>Unaudited Actuals</u>	<u>Difference</u>
	Budget Adoption	Unaudited Actual	Difference
LCFF	12,521,049	13,493,852.14	972,803.14
Federal Rev	0	20,875	20,875
Other State Rev	216,052	283,708.64	67,656.64
Other Local Rev	228,260	476,276.70	248,116.70
Total Revenues	12,965,361	14,274,712.48	1,318,351.48

	<u>Unrestricted Expenditures</u>		
	Budget Adoption	Unaudited Actual	Difference
Cert. Salaries	4,756,253	5,147,669.61	391,416.61
Classified	1,459,847	1,576,345.39	116,498.39
Emp Benefits	2,623,467	2,884,907.13	261,440.13
Books & Supplies	342,951	436,750.58	93,799.58
Services	819,713	1,025,120.52	205,407.52
Capital Outlay	0	37,730.96	37,730.96
Other Outgo	159,454	207,782.06	48,328.06
Total Expenditures	10,161,685	11,316,306	1,154,621.25

Unrestricted Fund Balance , Reserves

	Budget Adoption	Unaudited Actual	Difference
Beginning fund balance	4,384,300	5,760,165.33	1,375,865.33
Increase (decrease) to fund balance	1,172,900	1,632,618.57	459,718.57
Ending fund balance	5,557,200	7,392,782.90	1,835,582.90

There was a discussion that there was a 1.6 million increase in the ending fund balance. The district has been conservative but that was even at the time of giving 8% raises. Board Member, Larry Glover asked for clarification of what the ending fund balance was. The ending fund balance was 5,760,165.33 – these are the actuals.

Contributions to Restricted Funds

- Transportation- 303,193 rather than the anticipated 400,553
- Special Ed- Spent less than anticipated and the district receives funding for Special Ed which helps.

- Ranch- Ranch account is doing well.
- M & O- Spent less money than anticipated
- CTE- CTE is costly due to the needs to make the programs run. Supplies, space etc.
- Centennial- Things are steady with Centennial

Unaudited Actual Other funds

CBO, Diana Davisson shared that there was an error with the numbers on deferred maintenance. The numbers are put into the state accounting system and that system looks for errors. There was 300K at the start of this year so that was not moved to deferred maintenance. This money is taken from the general fund however, the transfer didn't happen. The consultant that she works with advised that it is an easy correction and in 2022-23 the district can simply make a double contribution. At interim, the district planned to spend the money so it just has to be moved. This will be corrected at 1st Interim and will transfer 600K this time and then proceed with the annual 300K as scheduled.

Superintendent, Jared Caylor asked assistant, Jessica Marquez to make sure to add this as an agenda item at the regular scheduled meeting held October 20th. This will allow the Board the opportunity to look at the numbers more closely.

In closing, CBO Diana Davisson shared that the Ranch account is doing quite well, Capital Facilities are at -70,2340. There was a large credit so this made the ending fund balance higher than anticipated. All scholarships are looking great and the district is in good financial condition. Superintendent, Jared Caylor shared that all looks as anticipated and there are no surprises. The district will continue to monitor and keep an eye on things.

5. ADOPTION OF GANN LIMIT RESOLUTION NO. 450:

A motion was made by Scott Patton and seconded by Todd Henderson to approve Resolution No. 450. This is the annual Gann Resolution that states that Corning Union High School District must establish a Revised Gann limit for the 2022-23 fiscal year. There being no further discussion, the Board voted unanimously to approve Resolution No. 450.

The vote is as follows:

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

Summary

2021-22 Actual	2022-23 Budget
8,823,840.61	9,464,417.47

6. **CLOSED SESSION:** The Board adjourned to closed session at 6:06 p.m.

5. **ADJOURNMENT:** The meeting adjourned at 7:35 p.m.

Approved

William Mache, President

James Bingham, Clerk