

# Corning Union High School Regular School Board Meeting Teleconference

**DATE** June 18, 2020

**MEMBERS ABSENT:**

**PLACE:** Corning Union High School  
Teleconference

**VISITORS:**

**MEMBERS PRESENT:**

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

Board Members were in the library and this was a teleconference meeting for the public. Jim Bingham was participating via teleconference.

**SCHOOL DISTRICT REPRESENTATIVES:**

Jared Caylor, District Superintendent  
Christine Fears, Chief Business Officer  
Jessica Marquez, Administrative Assistant to Superintendent

**THE CORNING UNION HIGH SCHOOL -**

**1. CALL TO ORDER:** The meeting was called to order at 5:45 p.m. by Superintendent, Jared Caylor.

**2. PLEDGE OF ALLEGIANCE:** The Board did salute and pledge.

**3. ROLL CALL:** Superintendent, Jared Caylor shared:

Attendance is as follows:

- Scott Patton
- Ken Vaughan
- William Mache
- Todd Henderson
- Jim Bingham (joined remote via teleconference)

**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.

## **5. REPORTS:**

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

#### **Reopening**

As of June 8, looking at three models

Full Open

Modified Open

Distance

June 11, Tehama Supes Mtg w/ Tehama Public Health (TCPH)

Elimination of modified opening as option based on public health recommendations

Active Temp Screenings of all staff/students at bus stops and 1st period

Provision of masks to students

Require staff to wear masks

#### **Athletics**

Summer Activity Plan Approved by TCPH

Individual programs submit plan for approval to admin

Plans cover arrival/departure, social distancing, sanitization, etc.

No final word on fall sports from CIF

Guidance for specific sports is being worked through

Definitive announcement on July 20

#### **Construction**

New I Wing buildings fly Friday 6/19

Ready for start of school

Third round of bond funds on track to be received in July

Plan to finish 5-6 OR 11 more classrooms next summer, depending on funding

CA CTE facility grant (550k)

Mod. grant (800k)

**6. PUBLIC COMMENT** There was no public comment.  
**ON CLOSED SESSION:**

**7. ADJOURN TO** The Board adjourned to closed session at 5:52 p.m.  
**CLOSED SESSION:**

**8. REOPEN TO PUBLIC** The Board reopened to public session at 7:22 p.m.  
**SESSION:**

**9. ANNOUNCEMENT** Superintendent, Jared Caylor reported that there was no reportable action  
**OF ACTION TAKEN** taken in closed session.  
**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 May 21, 2020.

**10.2 APPROVAL  
OF WARRANTS:**

402009767-40201324, 40201325-402031347, 40201348-40201748  
40201749-40201773, 40201774-40201778

**10.3 INTERDISTRICT  
ATTENDANCE  
REQUEST:**

Interdistrict Attendance Request: None

**10.4 HUMAN  
RESOURCE  
REPORT:**

Human Resources Reports is as follows:

Change Position Mann, Brian Custodian I 7/1/2020 Reclassify from CMUG to Custodian I: 8 hours/261 days, Range 11, Step 4

Change Position Valladarez, Audelino Custodian I 7/1/2020 Reclassify from CMUG to Custodian I: 8 hours/261 days, Range 11, Step 3

**Extra Duty/Temporary/Coaching Authorizations**

6/30/2020 Stipend TISS, MANCILL CACP COACHING One-Time MENTOR FOR J FELTON  
6/30/2020 Stipend KEE, N. DEPT HEAD - AG Spring Pmt Extra Duty per CITA Contract  
6/30/2020 Stipend TINKER, D. DEPT HEAD - AG Spring Pmt Extra Duty per CITA Contract  
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 6/30/2020 Stipend MENDONSA, T. YEARBOOK ADVISOR (w/class) Spring Pmt Extra Duty per CITA Contract

**10.5 SURPLUS EQUIPMENT:** Wood Canoe \$600 min bid  
 Pottery wheel \$100 Not in use and item was donated

**10.6 DWK AGREEMENT:** This agreement is entered into on May 22, 2020 by and between the Corning Union High School District and Dannis Woliver Kelley for services from July 1, 2020 through and including June 30, 2021.

**10.7 MOU BETWEEN CUHSD & TCDE FOR TUPE SERVICES:** This MOU is between CUHSD and TCDE for the collaboration to reduce youth tobacco use. This agreement is July 1, 2020 through June 20, 2021.

**10.8 APPROVAL OF MOU BETWEEN CUHSD & TCDE FOR INFORMATION TECHNOLOGY SERVICES FOR 2020-21 SCHOOL YEAR:** This MOU is between CUHSD and TCDE for technology support services and is effective July 1, 2020 through June 30, 2021.

## 11. ITEMS FOR ACTION AND DISCUSSION

**11.1 PUBLIC INPUT ON THE 2020-21 CUHSD BUDGET:** Public Input Opened: 7:54 p.m.  
 Public Input Closed: 7:55 p.m.  
 Chief Business Official, Christine Fears reported on the following:

1. Total Revenue
2. Total Expenditure Summary
3. 2019/20 Second Interim to 20/21 Budget Adoption Comparison
4. Unrestricted Revenues
5. Grant/Additional Funding
6. Cost Savings Plans- 3 phases
7. Comparison of Unrestricted Expenditures

8. Contribution to Restricted Programs
9. Deferred Maintenance – Fund 14
10. Multi Year Projection
11. Budget Totals- Budget Attachment of needs for assigned and unassigned ending fund balances
12. SSC School District Financial Projection Dashboard

## 11.2 APPROVAL OF CUHSD BUDGET:

A motion was made by Scott Patton and seconded by Ken Vaughan to approve the CUHSD budget with a positive certification. There being no further discussion, the Board voted unanimously to approve the budget as presented by CBO, Christine Fears.

The vote is as follows:

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

## 11.3 APPROVAL OF SB 858 ENDING FUND BALANCE STATEMENT:

A motion was made by Todd Henderson and seconded by Bill Mache to approve SB 858 Ending Fund Balance Statement. There being no further discussion, the Board voted unanimously to approve SB 858 Ending Fund Balance Statement

The vote is as follows:

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

## 11.4 APPROVAL OF CHANGE ORDER FOR AMERICAN MODULAR SYSTEMS:

A motion was made by Scott Patton and seconded by Todd Henderson to approve the change order for American Modular Systems. There being no further discussion, the Board voted unanimously to approve the change order.

The vote is as follows:

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

## 11.5 APPROVAL OF SUMMER SCHOOL 2020:

A motion was made by Bill Mache and seconded by Scott Patton to approve 2020 Summer School. This will consist of distance learning and hopefully regular summer school learning with the approval and support of Tehama County Public Health.

The vote is as follows:

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

#### **11.6 APPROVAL OF SUMMER ACTIVITY PLAN 2020:**

A motion was made by Bill Mache and seconded by Scott Patton to approve 2020 Summer Activity Plan. Football and Hockey are practicing and hopefully there will be good news for the fall sports.

The vote is as follows:

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

#### **11.7 APPROVAL OF TEHAMA COUNTY SELPA LOCAL PLAN:**

A motion was made by Todd Henderson and seconded by Scott Patton to approve the SELPA Plan for the fiscal year 2020-21. There being no further discussion, the Board voted unanimously to approve the plan.

The vote is as follows:

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

#### **11.8 AVID CONTRACT:**

A motion was made by Todd Henderson and seconded by Bill Mache to approve the AVID contract for year 2. This is a total of \$8,679.00. There being no further discussion, the Board voted unanimously to approve the contract order # Q- 78244.

The vote is as follows:

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

#### **11.9 RESOLUTION NO. 426:**

A motion was made by Scott Patton and seconded by Bill Mache to approve Resolution No. 426 authorizing the issuance and sale of general obligation bonds. There being no further discussion, the Board voted unanimously to approve Resolution No. 426.

The vote is as follows:

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

**11.10 RESOLUTION  
NO. 427:**

A motion was made by Todd Henderson and seconded by Scott Patton to approve Resolution No. 427 Education Protection Account. There being no further discussion, the Board voted unanimously to approve Resolution No. 427.

The vote is as follows:

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

**11.11 COVID-19  
OPERATIONS  
TO REPORT TO  
THE BOARD:**

Superintendent, Jared Caylor shared that this report will be submitted to the state in lieu of the LCAP. This is to report what the district has been doing with funds during school closure. No action is required.

**11.12 AGREEMENT  
WITH CORNING  
PROMISE AND THE  
PASKENTA BAND OF  
NOMLAKI  
INDIANS:**

A motion was made by Scott Patton and seconded by Todd Henderson to approve the agreement with Corning Promise and the Paskenta Band of Nomlaki Indians. There being no further discussion, the Board voted unanimously to approve the agreement.

The vote is as follows:

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

**11.13 FUTURE  
AGENDA ITEMS:**

There were none.

**12. ADJOURNMENT:**

The meeting adjourned at 8:00 PM

**Approved**

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William Mache, President

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James Bingham, Clerk

## **5. REPORTS:**

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

#### **Reopening**

As of June 8, looking at three models

Full Open

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Distance

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Third round of bond funds on track to be received in July

Plan to finish 5-6 OR 11 more classrooms next summer, depending on funding

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**6. PUBLIC COMMENT** There was no public comment.  
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**7. ADJOURN TO** The Board adjourned to closed session at 5:52 p.m.  
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**SESSION:**

**9. ANNOUNCEMENT** Superintendent, Jared Caylor reported that there was no reportable action  
**OF ACTION TAKEN** taken in closed session.  
**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:	_____
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Scott Patton	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Jim Bingham	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____

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REQUEST:**

Interdistrict Attendance Request: None

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**10.6 DWK AGREEMENT:** This agreement is entered into on May 22, 2020 by and between the Corning Union High School District and Dannis Woliver Kelley for services from July 1, 2020 through and including June 30, 2021.

**10.7 MOU BETWEEN CUHSD & TCDE FOR TUPE SERVICES:** This MOU is between CUHSD and TCDE for the collaboration to reduce youth tobacco use. This agreement is July 1, 2020 through June 20, 2021.

**10.8 APPROVAL OF MOU BETWEEN CUHSD & TCDE FOR INFORMATION TECHNOLOGY SERVICES FOR 2020-21 SCHOOL YEAR:** This MOU is between CUHSD and TCDE for technology support services and is effective July 1, 2020 through June 30, 2021.

## 11. ITEMS FOR ACTION AND DISCUSSION

**11.1 PUBLIC INPUT ON THE 2020-21 CUHSD BUDGET:** Public Input Opened: 7:54 p.m.  
 Public Input Closed: 7:55 p.m.

Chief Business Official, Christine Fears reported on the following:

1. Total Revenue
2. Total Expenditure Summary
3. 2019/20 Second Interim to 20/21 Budget Adoption Comparison
4. Unrestricted Revenues
5. Grant/Additional Funding
6. Cost Savings Plans- 3 phases
7. Comparison of Unrestricted Expenditures



8. Contribution to Restricted Programs
9. Deferred Maintenance – Fund 14
10. Multi Year Projection
11. Budget Totals- Budget Attachment of needs for assigned and unassigned ending fund balances
12. SSC School District Financial Projection Dartboard

### **11.2 APPROVAL OF CUHSD BUDGET:**

A motion was made by Scott Patton and seconded by Ken Vaughan to approve the CUHSD budget with a positive certification. There being no further discussion, the Board voted unanimously to approve the budget as presented by CBO, Christine Fears.

The vote is as follows:

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

### **11.3 APPROVAL OF SB 858 ENDING FUND BALANCE STATEMENT:**

A motion was made by Todd Henderson and seconded by Bill Mache to approve SB 858 Ending Fund Balance Statement. There being no further discussion, the Board voted unanimously to approve SB 858 Ending Fund Balance Statement

The vote is as follows:

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

### **11.4 APPROVAL OF CHANGE ORDER FOR AMERICAN MODULAR SYSTEMS:**

A motion was made by Scott Patton and seconded by Todd Henderson to approve the change order for American Modular Systems. There being no further discussion, the Board voted unanimously to approve the change order.

The vote is as follows:

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

### **11.5 APPROVAL OF SUMMER SCHOOL 2020:**

A motion was made by Bill Mache and seconded by Scott Patton to approve 2020 Summer School. This will consist of distance learning and hopefully regular summer school learning with the approval and support of Tehama County Public Health.

The vote is as follows:

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

**11.6 APPROVAL OF  
SUMMER ACTIVITY  
PLAN 2020:**

A motion was made by Bill Mache and seconded by Scott Patton to approve 2020 Summer Activity Plan. Football and Hockey are practicing and hopefully there will be good news for the fall sports.

The vote is as follows:

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

**11.7 APPROVAL OF  
TEHAMA COUNTY  
SELPA LOCAL PLAN:**

A motion was made by Todd Henderson and seconded by Scott Patton to approve the SELPA Plan for the fiscal year 2020-21. There being no further discussion, the Board voted unanimously to approve the plan.

The vote is as follows:

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

**11.8 AVID CONTRACT:**

A motion was made by Todd Henderson and seconded by Bill Mache to approve the AVID contract for year 2. This is a total of \$8,679.00. There being no further discussion, the Board voted unanimously to approve the contract order # Q- 78244.

The vote is as follows:

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

**11.9 RESOLUTION  
NO. 426:**

A motion was made by Scott Patton and seconded by Bill Mache to approve Resolution No. 426 authorizing the issuance and sale of general obligation bonds. There being no further discussion, the Board voted unanimously to approve Resolution No. 426.

The vote is as follows:

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

**11.10 RESOLUTION  
NO. 427:**

A motion was made by Todd Henderson and seconded by Scott Patton to approve Resolution No. 427 Education Protection Account. There being no further discussion, the Board voted unanimously to approve Resolution No. 427.

The vote is as follows:

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

**11.11 COVID-19  
OPERATIONS  
TO REPORT TO  
THE BOARD:**

Superintendent, Jared Caylor shared that this report will be submitted to the state in lieu of the LCAP. This is to report what the district has been doing with funds during school closure. No action is required.

**11.12 AGREEMENT  
WITH CORNING  
PROMISE AND THE  
PASKENTA BAND OF  
NOMLAKI  
INDIANS:**

A motion was made by Scott Patton and seconded by Todd Henderson to approve the agreement with Corning Promise and the Paskenta Band of Nomlaki Indians. There being no further discussion, the Board voted unanimously to approve the agreement.

The vote is as follows:

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

**11.13 FUTURE  
AGENDA ITEMS:**

There were none.

**12. ADJOURNMENT:**

The meeting adjourned at 8:00 PM

**Approved**

\_\_\_\_\_  
William Mache, President

\_\_\_\_\_  
James Bingham, Clerk

**Corning Union High School District  
Regular School Board Meeting  
TELECONFERENCE**

Date of Meeting: June 18, 2020

Time of Meeting: 5:45 P.M.

Place of Meeting: Teleconference Meeting

**Directions to Join:** Using any phone, dial 1 (262) 427-6220 Enter Pin: 517 124 315# After joining, please mute your phone by pressing \*6 until the appropriate time for public comment. Pressing \*6 will unmute your phone also.

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

**Agenda**

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL
4. APPROVAL OF AGENDA/REORDERING OF AGENDA/ADDITION OF ITEMS      Discussion/Action
5. REPORTS

5.1      Superintendent Report - Superintendent Jared Caylor      Information

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

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

7. ADJOURN TO CLOSED SESSION

7.1 PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE/RESIGNATION

**7.2 CONFERENCE WITH LABOR NEGOTIATORS**

District Representative: Superintendent  
Employee Organizations: ESP and CITA

**7.3 CONFERENCE WITH LEGAL COUNSEL**

Anticipated Litigation-No. of Cases: One

**7.4 PUBLIC EMPLOYEE EVALUATION**

Title: Superintendent

**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 May 21, 2020**
- 10.2 Approval of Warrants**
- 10.3 Interdistrict Attendance Requests**
- 10.4 Human Resources Report**
- 10.5 Surplus Equipment/Obsolete Equipment Form**
- 10.6 DWK 2020-21 Agreement for Professional Services**
- 10.7 MOU between CUHSD & TCDE for TUPE Program**
- 10.8 TCDE Information Technology Support Services Agreement for the 2020-2021 school year.**

**11 ITEMS FOR ACTION AND DISCUSSION**

- 11.1 Public Input on the 2020-21 Corning Union High School District Budget-** **Info/Discussion**

*Public input will be heard on the Corning Union High School District Budget.*

- 11.2 Approval of the Corning Union High School District Budget-** **Info/Action**

*The Board will be asked to approve the 2020-21 school year budget.*

- 11.3 Approval of SB 858 Ending Fund Balance Statement-** **Info/Action**

*The Board will be asked to approve SB 858 ending fund balance statement.*

- 11.4 Approval of Change Order for American Modular Systems** **Info/Action**

*The Board will be asked to approve the change order on the slope of the waste from exiting in the rear of the building to the front of the building.*

- 11.5 Summer School 2020** **Info/Action**
- The Board will consider approval of a plan to offer summer school through distance learning and on the CUHS campus as approved by Tehama County Public Health.*
- 11.6 Summer Activity/Athletic Plan** **Info/Action**
- The Board will consider approving a plan to offer summer activities at CUHS as approved by Tehama County Public Health.*
- 11.7 Approval of Tehama County SELPA Local Plan** **Info/Action**
- The Board will be asked to approve the local SELPA plan that has been updated to meet new state requirements and reviewed and approved by county superintendents.*
- 11.8 AVID Contract** **Info/Action**
- The Board will consider approving a contract with AVID for various services throughout the 2020-21 school year.*
- 11.9 Resolution No. 426 - Measure K, Series C Local Bond Funds** **Info/Action**
- The Board will be asked to approve a resolution that will allow the District to receive its final disbursement of funds from the local 2016 school bond.*
- 11.10 Resolution No. 427** **Info/Action**
- The Board will consider approving Resolution No. 427 2020-21 Education Protection Account.*
- 11.11 COVID-19 Operations Report to the Board** **Info/Discussion**
- The Board will be updated on the COVID-19 Operations.*
- 11.12 Agreement with Corning Promise and the Paskenta Band of Nomlaki Indians** **Info/Action**
- The Board will consider approving an agreement through Corning Promise that will provide funding for various services offered by CUHSD.*
- 11.13 Future Agenda Items** **Discussion**
- The Board will discuss the need for any future agenda items.*

## 12 ADJOURNMENT

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

# Corning Union High School Regular School Board Meeting Teleconference

**DATE** May 21, 2020

**MEMBERS ABSENT:**  
Ken Vaughan

**PLACE:** Corning Union High School  
Teleconference

**VISITORS:**

**MEMBERS PRESENT:**

Jim Bingham, Scott Patton  
Todd Henderson  
William Mache

Board Members were in the library and this was a teleconference meeting for the public.

**SCHOOL DISTRICT REPRESENTATIVES:**

Jared Caylor, District Superintendent  
Christine Fears, Chief Business Officer  
Jessica Marquez, Administrative Assistant to Superintendent

**THE CORNING UNION HIGH SCHOOL -**

**1. CALL TO ORDER:** The meeting was called to order at 5:52 p.m. by Superintendent, Jared Caylor.

**2. PLEDGE OF ALLEGIANCE:** The Board did salute and pledge.

**3. ROLL CALL:** Superintendent, Jared Caylor shared:

Attendance is as follows:

- Jim Bingham
- William Mache
- Todd Henderson
- Scott Patton (joined remote via teleconference)

The following board member was absent:

- Ken Vaughan

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

A motion was made by Todd Henderson and seconded by Bill Mache to approve the agenda.



## 5. REPORTS:

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

#### Governor's May Budget Revision Proposal

- Major shift from January until now
- We expect a revision in August (once tax revenue is received)
- Projected 42% reduction in GDP this year (Fed Reserve)
- In CA, 50% of tax revenue from top 1% of earners
  - Personal Income Tax, Corporate Tax, Sales Tax
- CA Revenue Projected to be down \$41 billion for this budget cycle
  - Additional spending on COVID response resulting in \$54 billion deficit for state.
- \$16.2 billion in CA rainy day fund to be spent down over three years
- Year over Year tax revenue expected to drop 9%
  - 2007-08 to 2009-09 drop was 13%
- Entities throughout state EMPHASIZING IMPORTANCE OF LOCAL RESERVES
- Cash Deferrals from State: June to July 2020, and April/May/June to July 2021
  - Cashflow for this FY is okay, may need short term borrowing capacity at the end of next FY
- Local Impact:
  - 10% cut to 20-21 revenue from what was planned at last budget adoption
  - 10% cut to 21-22 revenue (for planning)
  - Equals about \$954 per student in lost funding next year (Approx \$1,000,000)
- Governor has stipulated a “switch off” if Feds pump more relief money to states
- STRS/PERS Rates Reduction will save some \$
- Special Ed increase of \$631 remains in Governor's proposal
- Other Cuts (besides LCFF)
  - Categorical Programs
    - CTEIG, Ag Incentive, Adult Ed (cut levels TBD)
    - “Trigger Off” Applies to these funds as well
- CARES Act
  - Federal Stimulus Already Passed
  - \$2 billion to CA for Schools - Distributed to Districts through Title I \$335,000 to CUHSD

- Other Key Info:
  - Savings now compound year over year
  - Education is 40% of state budget, but is absorbing 54% of the cuts to the state budget in the Governor's proposal
    - This is occurring while we are being asked to do more for students while not having them on campus
- Conference Call This Morning w/ State Superintendent Thurmond
  - Hope was to get specific guidance on CDE expectations for Districts under the state's various stages of reopening
  - No concrete guidance was provided
    - It is being promised
    - No date of release yet
- We will use recently released CDC guidance to create multiple contingency plans
  - Full Reopening
  - Partial Reopening (maybe 2 versions)
  - Full Distance Learning
- Plan may need to be adjusted
  - California Public Health Guidance, once released, may have more strenuous guidance
    - This guidance is what Tehama County Public Health Officer will use as criteria to approve our reopening plan
- The District will explore two versions of modified reopening. There may need to be smaller classroom sizes and homeschooling with continued distance learning.

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

There was no public comment.

**7. ADJOURN TO  
CLOSED SESSION:**

The Board adjourned to closed session at 6:18 p.m.

**8. REOPEN TO PUBLIC  
SESSION:**

The Board reopened to public session at 7:08 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 Bill Mache and seconded by Jim Bingham to approve the consent agenda items.

The vote is as follows:

Ken Vaughan	Aye:	<u>      </u>	No:	<u>      </u>	Absent:	<u>X</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>      </u>	No:	<u>      </u>	Absent:	<u>X</u>	Abstain:	<u>      </u>
Jim Bingham	Aye:	<u>X</u>	No:	<u>      </u>	Absent:	<u>      </u>	Abstain:	<u>      </u>

Board Member, Scott Patton did not join the meeting at this time. The time is 7:12 p.m.

**10.1 REGULAR MINUTES:**

Approval of Board Minutes of April 9, 2020.

**10.2 SPECIAL MINUTES**

Approval of Special Board Minutes of May 4, 2020.

**10.3 APPROVAL OF WARRANTS:**

40198723-40198936, 40198937-40198946, 40198947-40198970  
40198971-40199262, 40199263-40199281, 40199282-40199597  
40199598-40199617, 40199618-40199833, 40199833-40199850

**10.4 INTERDISTRICT ATTENDANCE REQUEST:**

Interdistrict Attendance Request:

James Brooksher, Anthynie Houchins  
Devin Williams

**10.5 HUMAN RESOURCE REPORT:**

Human Resources Reports is as follows:

Jesse Beardsley	Change	7/1/20	Transfer to Centennial
Jillian Damon	New Hire	7/1/20	210 days/ Step II
Jan Foley	Resignation	6/30/20	21 years in the district
Dan Proctor	Change	7/1/20	.56 FTE IBI/.33 CTE Teacher to 1.0 FTE CTE Teacher 2.0

Extra Duty and Coaching- Please see attached.

**10.6 AGREEMENT BETWEEN CUHSD & INTERQUEST DETECTION CANNES OF NORTH VALLEY COUNTIES:**

This agreement is from August 2020 through June 2020.

**10.7 SURPLUS EQUIPMENT:**

Old R Farm Greenhouse	\$5000 min bid
R Farm Growing Tables	\$25 per table minimum bid

**10.8 DESIGNATION OF CIF REPRESENTATIVES TO LEAGUE:**

Designation for the 2020-21 school year.

**10.9 MOU BETWEEN**

This MOU is between CUHSD and NoRTEC to establish the

**CUHSD & NORTEC:**

working relationship between the AICC Partners and to define their roles.

**10.10 APPROVAL OF  
20-21 COLLEGE  
CONNECTION  
STUDENTS:**

Joan Ferris  
Carolos Figueroa

Amber Kitts  
Gethsemani Nava

**10.11 CSM CONTRACT  
FOR E-RATE  
SERVICES:**

This agreement is between CUHSD and CSM for base amount of \$5,000 through June 30, 2021.

**11. ITEMS FOR ACTION AND DISCUSSION**

**11.1 CAFÉ &  
COVID -19 BUDGET  
UPDATE:**

Chief Business Officer, Christine Fears shared the following information:

Fund 13 is the Cafeteria Fund  
Planned Funding for Breakfast/Lunch Supper Food Sales Kirkwood and Summer

Total Planned is 733,670  
Total Current is 627,039  
Total Expected is 9693,886  
Total Deficit is (39,874)

Currently CUHSD is serving anyone in the community that is under the age of 18 years old. This is all reimbursed. This is approved through June 30<sup>th</sup> as of right now however, may be extended through August.

**11.2 YEAR END  
CLOSING  
RESOLUTION:**

Resolution N. 424 is an annual resolution which allows the district to start the closing process. This is an annual requirement. A motion was made by Todd Henderson and seconded by Bill Mache to approve the Resolution. There being no further discussion, the Board voted unanimously to approve.

The vote is as follows:

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

Scott Patton joined back on the teleconference call at approximately 7:15 p.m.

**11.3 PARKING LOT  
UPDATE:**

Superintendent, Jared Caylor shared that after speaking with the City Manager, the City of Corning is not interested in selling the lot

across the street from the school. The city is interested in leasing the property to the district. The options to explore are as follows:

1. 1.2 million dollar investment to lease across the street.
2. Pave the JV softball field – 600 K to build on District's property.
3. Pause and wait on parking lot for now.

Board Member, Todd Henderson would like to wait but would like to explore the option of #1. He knows a few people on the City council and would like to speak to them. He would like to see if it was a decision by the council that was made. Board Clerk, Jim Bingham would like to discuss with the city council as well. Superintendent, Jared Caylor encouraged them to speak to them and further discussions could take place.

**11.4 DISTRICT  
EMAIL FOR  
BOARD  
MEMBERS:**

Superintendent, Jared Caylor would like the Board to explore the possibility of having a district email so that they could receive communication from the Superintendent. This would be a way to obtain information quickly. The Board would have to be careful to not hit reply all so they would not be in violation of the Brown Act. The Board was okay with looking into this for this purpose and Superintendent, Jared Caylor is going to look into the possibility of the tech department limiting access to disable the "reply all" function.

**11.5 CSU, CHICO  
RANCH  
PARTENERSHIP  
UPDATE:**

Superintendent, Jared Caylor shared that this originated with Professor Ann Schutle. This was a group of students working on engaging with rural communities. Students were asked to do a project which would include recommendations for the Rodgers Ranch. Many of these ideas were quite good and can be reviewed by the Ranch Committee in the future.

**11.6 ACCEPTANCE  
OF SUNSHINE  
ITEMS FOR  
NEGOTIATIONS:**

A motion was made by Bill Mache and seconded by Todd Henderson to approve the sunshine items that are to be part of the upcoming negotiations. The items were received from the certificated unit, classified unit and the district. There being no further discussion, the Board voted unanimously to approve the sunshine items.

**11.7 MEASURE K  
SERIES C:**

Superintendent, Jared Caylor shared that he reached out to Mr. Isom and the District can access the third disbursement of Bond fund so there is no reason to wait. The projection is close to mid July for the third disbursement.

**11.8 RODGER RANCH  
ORCHARD  
UPDATE:**

Superintendent, Jared Caylor shared that the well pump and electrical are completed and the irrigation and trees are all completed. PGE is scheduled to come out in mid-June. A generator is being rented to irrigate for now. The district would like to plan an event such as a Grand Opening or Ribbon Cutting to honor, recognize the partners, community and share the vision and focus of the Rodgers Ranch. This could also be shared with the local paper and news. Perhaps even a press release so that

the community is aware of the work that has been done out on the Ranch.

### 11.9 GRADUATION WEEK ACTIVITIES:

Superintendent, Jared Caylor shared the following:

1. Centennial/ISP Graduation will be at the Rolling Hills Amphitheater on Friday, June 5<sup>th</sup> at 10:00 a.m. (2 Board Members are needed to help).
2. CUHS Graduation will be at the Rolling Hill Amphitheater on Friday, June 5<sup>th</sup> at 6:30 p.m. (3 Board Members are needed to help).

These will both be virtual. Security, Law Enforcement and Staff will be there who help maintain everything. All families will be in the car and the student will get out of their car when receiving their diploma. They will go on the large screen for everyone to see. This will be broadcasted, live stream and pictures will also be taken of each student by the district staff. This was going to be a costly event however Associate Principal, Justine Felton has worked very hard and was able to bring the price down tremendously. The district wanted to make this graduation special for the Class of 2020 due to these unexpected circumstances with COVID-19.

### 11.10 CARE RESOLUTION NO. 425:

A motion was made by Scott Patton and seconded by Jim Bingham to approve the Care Resolution No. 425. This will help the district to apply for FEMA funding if needed. This will also assist with new federal funding if the need should arise. There being no further discussion, the Board voted unanimously to approve Resolution No. 425.

The vote is as follows:

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

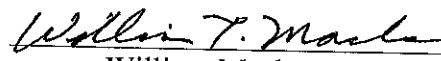
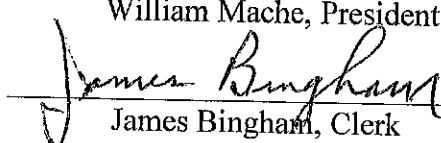
### 11.11 FUTURE AGENDA ITEMS:

Superintendent, Jared Caylor asked about the Superintendents Evaluation that the Board discussed at the last meeting. It was decided that this would be in June and he needed to know if this would be at the regular scheduled meeting in closed session. All agreed that this was fine. Also, it was mentioned that there will only be a need for one meeting in June, not the two meetings that are normally schooled.

### 12. ADJOURNMENT:

The meeting adjourned at 7:51 PM

**Approved**

  
William Mache, President  
  
James Bingham, Clerk

## Checks Dated 05/01/2020 through 05/31/2020

Board Meeting Date 6/18/20

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40200967	05/04/2020	AMERIPRIDE UNIFORMS SERVICES	01-5500	TRANS LAUNDRY SERVICE	72.38	
			01-5508	UNIFORMS M&O	863.62	
40200968	05/04/2020	AT&T	13-5500	LAUNDRY SERVICE	105.00	1,041.00
40200969	05/04/2020	CDW GOVERNMENT	01-5901	TELEPHONE CALINET 3 SERVICE		590.51
40200970	05/04/2020	CORNING ACE HARDWARE	01-4300	CHROMEBOOKS.FOR WELLNEST		944.35
			01-4300	M&O SUPPLIES 19/20 II	240.61	
40200971	05/04/2020	CORNING LUMBER COMPANY	19-4300	RANCH SUPPLIES 19/20	18.20	258.81
			01-4300	M&O SUPPLIES 19/20	37.55	
40200972	05/04/2020	CRYSTAL CREAMERY	19-4300	RANCH SUPPLIES 19/20	57.92	95.47
40200973	05/04/2020	HELMERICKS CONSTRUCTION CHARLES D. HELMERICKS	13-4700	MILK - SCHOOL CLOSURE		1,785.00
			01-6200	WATER GRANT PROJECT		225.00
40200974	05/04/2020	LES SCHWAB	01-4313	M&O TIRE SERVICE 19/20	13.68	
			01-5800	M&O TIRE SERVICE 19/20	6.22	19.90
40200975	05/04/2020	MCCOY'S HARDWARE & FARM SUPPLY	01-4300	M&O SUPPLIES 19/20	501.94	
			19-4300	RANCH SUPPLIES 19/20	145.45	647.39
40200976	05/04/2020	MT. SHASTA SPRING WATER CO.INC	01-5800	CENT WATER SERVICE	19.40	
				TRANS - WATER SERVICE	87.62	107.02
40200977	05/04/2020	NOR-CAL TOILET RENTALS	01-5600	SOCCER/RENTAL SERVICES		215.12
40200978	05/04/2020	OLIVE CITY AUTO PARTS DERODA,INC	01-4300	M&O SUPPLIES 19/20		17.33
40200979	05/04/2020	P G & E	01-5503	CUHS 6218 ELECTRIC/GAS	3,031.82	
				R FARM 3914 ELECTRIC/GAS	65.49	
			01-5504	CUHS 6218 ELECTRIC/GAS	4,121.02	
40200980	05/04/2020	RED BLUFF UNION HIGH SCHOOL	19-5503	R RANCH 4916 & 7250 ELECTRIC/GAS	698.22	7,916.55
40200981	05/04/2020	TEHAMA CO DEPT OF EDUCATION	01-5800	IN LIEU TRANS -SALINAS		806.88
40200982	05/04/2020	THE DANIELSEN COMPANY	01-5800	2019/20 INTERNET SERVICES		17,900.00
40200983	05/04/2020	WAXIE SANITARY SUPPLY	13-4700	FOOD - SCHOOL CLOSURE		1,698.09
			01-4300	CUSTODIAL SUPPLIES	1,098.48	
				GYM FLOORS M&O PURCHASE	3,059.14	4,157.62
40200984	05/04/2020	WEST COAST PAPER	01-4300	CLOSURE - BAGS FOR CLEANOUT/CAFE	897.78	
				COPY CENTER	60.16	957.94
40201320	05/13/2020	AMAZON CAPITAL SERVICES, INC	01-4300	ATHLETIC AWARDS		43.88
40201321	05/13/2020	AMERICAN RED CROSS HEALTH & SAFETY SRVS	01-5800	ASSETS CPR/ FIRST AID CLASSES		198.00
40201322	05/13/2020	AMERIPRIDE UNIFORMS SERVICES	01-5500	TRANS LAUNDRY SERVICE	72.38	
			01-5508	UNIFORMS M&O	241.71	349.09
			13-5500	LAUNDRY SERVICE	35.00	198.00
40201323	05/13/2020	BUCKE'S FEED & GRAIN	19-4300	RANCH - ALFALFA		718.00
40201324	05/13/2020	CDW GOVERNMENT	01-5833	AIRMAGNET SUPPORT RENEWAL		

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## ReqPay12c

## Board Report

Checks Dated 05/01/2020 through 05/31/2020

Board Meeting Date 6/18/20

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40201325	05/13/2020	CITY OF CORNING	01-5602	CENT WATER/SEWER COR37 & COR176 CUHSD WATER/SEWER COR155 & COR 194	554.81 3,316.41	
				TRANS WATER/SEWER COR154 & COR157	58.24	3,929.46
40201326	05/13/2020	COASTAL BUSINESS SYSTEMS, INC.	01-4300	STAPLES FOR LARGE COPY MACHINES		458.69
40201327	05/13/2020	CORNING ACE HARDWARE	01-4300	M&O SUPPLIES 19/20 II		63.35
40201328	05/13/2020	CORNING LUMBER COMPANY	01-4300	M&O SUPPLIES 19/20		135.56
40201329	05/13/2020	CRYSTAL CREAMERY	13-4700	MILK - SCHOOL CLOSURE		1,242.50
40201330	05/13/2020	DURHAM PUMP INC	01-5800	K12-IRRIGATION/PUMP CONTRACT - RANCH DEV		56,210.61
40201331	05/13/2020	EWING IRRIGATION	14-4300	ATHLETICS FERTILIZER - DEF MAINT		1,798.52
40201332	05/13/2020	FEARS, CHRISTINE D	01-5202	CBO MIELAGE APR 20		122.48
40201333	05/13/2020	GAYNOR TELESYSTEMS, INC	01-6200	CAMERAS FOR RANCH CAMERA SYSTEM		6,301.93
40201334	05/13/2020	GOLD STAR FOODS, INC	13-4700	FOOD - SCHOOL CLOSURE		932.75
40201335	05/13/2020	GREAT AMERICA FINANCIAL SERVICES CORPORATION	01-7438	PHONE SYSTEM LEASE		
			01-7439	PHONE SYSTEM LEASE	481.84-	
40201336	05/13/2020	GREEN WASTE OF TEHAMA	01-5506	DISPOSAL R-FARM 4018-2763626	1,846.08	1,364.24
40201337	05/13/2020	JACK SCHREDER & ASSOCIATES	01-6250	BUILDING FUND - APR 2020		165.06
40201338	05/13/2020	LEO GUNTHER ENTERPRISES	01-5800	CIRCUIT BREAKER FOR STADIUM SOUND SYSTEM		247.50
						587.83
40201339	05/13/2020	LODI IRRIGATION	01-4300	RANCH SUPPLIES - IRRIGATION		74.00
40201340	05/13/2020	MCCOY'S HARDWARE & FARM SUPPLY	01-4300	M&O SUPPLIES 19/20		170.13
40201341	05/13/2020	MT. SHASTA SPRING WATER CO.INC	01-5800	TRANS - WATER SERVICE		21.19
40201342	05/13/2020	NICHOLS-MELBURG & ROSSETTO AIA & ASSOCIATES, INC	01-6210	I WING - BIDDING		4,147.05
40201343	05/13/2020	NORTH VALLEY AG SERVICES	01-4300	RANCH - CHEMICALS		1,308.32
40201344	05/13/2020	OFFICE DEPOT	01-4300	OFFICE SUPPLIES FOR SPECIAL EDUCATION DEPT	3.26	
				SCHOOL CLOSURE - SUPPLIES	705.76	
				SCHOOL CLOSURE SUPPLIES - PAPER, ETC	14.31	723.33
40201345	05/13/2020	OLIVE CITY AUTO PARTS DERODA,INC	01-4300	M&O SUPPLIES 19/20	65.33	
				TRANS DETAILING SUPPLIES	39.70	105.03
40201346	05/13/2020	P G & E	01-5503	CENT 0308-1	24.64	
				CUHS 6218 ELECTRIC/GAS	71.08	
				CUHS 6218 ELECTRIC/GAS		176.49
40201347	05/13/2020	PRO PACIFIC FRESH	01-5504 13-4700	PRODUCE - SCHOOL CLOSURE	80.77	1,841.45

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## Checks Dated 05/01/2020 through 05/31/2020

Board Meeting Date 6/18/20

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40201348	05/13/2020	RAY MORGAN COMPANY	01-5620	COPY CENTER: MAINT AGREEMENT CANON & RICOH	597.34	
40201349	05/13/2020	RED TRUCK ROCK YARD LLC	01-6200	RANCH - CONCRETE PAD FOR WELL		128.70
40201350	05/13/2020	THE DANIELSEN COMPANY	13-4700	FOOD - SCHOOL CLOSURE		1,574.07
40201351	05/13/2020	U.S. BANK CORPORATE PAYMENT SYSTEM	01-5620	CTE COPY CENTER CANON COPIER PAYMENT		1,173.13
40201352	05/13/2020	VALLEY IND. COMMUNICATIONS	01-5900	COMMUNICATIONS - ROUND MTN & SOUTH FORK		225.00
40201353	05/13/2020	VALLEY TRUCK & TRACTOR	01-4300	GROUPS EQUIP PARTS 19/20		58.73
40201354	05/13/2020	VERIZON WIRELESS	01-5902	DISTRICT CELL PHONE SERVICE		9.20
40201355	05/13/2020	WASTE MANAGEMENT	01-5506	CENT DISPOSAL 4-02058-55008	535.13	
40201356	05/13/2020	WEST COAST PAPER	01-4300	CUHS DISPOSAL 4-02058-65006	135.61	670.74
40201737	05/26/2020	AMAZON CAPITAL SERVICES, INC	01-4300	COPY CENTER ETHERNET, DVI CABLES AND CHROMEBOOK SCREEN		120.18
40201738	05/26/2020	AMERIPRIDE UNIFORMS SERVICES	01-5500	LAUNDRY SERVICE CUSTODIAL/M&O TRANS LAUNDRY SERVICE	100.84	100.98
				UNIFORMS M&O	77.38	
				LAUNDRY SERVICE	138.29	
40201739	05/26/2020	ANTHEM BLUE CROSS	01-3402	LAUNDRY SERVICE - SCHOOL CLOSURE	239.13	625.64
40201740	05/26/2020	AUTO ZONE STORES, INC	01-4300	K VAUGHN JUNE INSURANCE PREMIUM	70.00	648.36
40201741	05/26/2020	BAKER DISTRIBUTING COMPANY	01-4300	MATERIALS/SUPPLIES		9.68
40201742	05/26/2020	BIG TIME PEST CONTROL BULLERT ENTERPRISES	01-5505	HVAC/ELECTRICAL ITEMS 19/20 CENT PEST CONTROL		126.64
				CUHS PEST CONTROL	50.00	
				RFARM PEST CONTROL	200.00	
40201743	05/26/2020	CHAVAN & ASSOCIATES LLP	01-5802	TRANS PEST CONTROL	50.00	350.00
				2019/20 AUDIT - INTERIM FINANCIALS	10,775.00	
40201744	05/26/2020	CHICO CERAMICS CENTER	19-5802	RANCH TAXES		12,575.00
40201745	05/26/2020	COASTAL BUSINESS SYSTEMS, INC.	01-4300	CERAMICS - CLAY	1,800.00	603.28
				CBO - COPIER	43.10	
				COPY CENTER: SHARP COLOR COPIER	1,156.98	
				THREE COPIER PAYMENTS	3,329.21	
40201746	05/26/2020	CORNING ACE HARDWARE	13-5620	CAFE - COPIER	43.10	4,572.39
40201747	05/26/2020	CORNING LUMBER COMPANY	01-4300	M&O SUPPLIES 19/20 II		21.54
				M&O SUPPLIES 19/20	93.15	
40201748	05/26/2020	CRYSTAL CREAMERY	19-4300	RANCH SUPPLIES 19/20	54.24	147.39
				MILK - SCHOOL CLOSURE		3,135.12

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Checks Dated 05/01/2020 through 05/31/2020

Board Meeting Date 6/18/20

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40201749	05/26/2020	CURRICULUM ASSOCIATES	01-4300	SPED - TESTING PROTOCOL		722.88
40201750	05/26/2020	EWING IRRIGATION	01-4300	GROUPS SUPPLIES 19/20	296.15	
40201751	05/26/2020	FULL CIRCLE SPEECH THERAPY	14-4300	ATHLETICS FERTILIZER - DEF MAINT	1,975.13	2,271.28
40201752	05/26/2020	GOLD STAR FOODS, INC	01-6800	APRIL 2020 SPEECH SERVICES		4,480.00
40201753	05/26/2020	HELMERICKS CONSTRUCTION CHARLES D. HELMERICKS	13-4700	FOOD - SCHOOL CLOSURE	1,971.61	
			01-6200	WATER GRANT PROJECT	2,331.01	
40201754	05/26/2020	HILLYARD / SACRAMENTO	01-4300	SANITARY SUPPLIES		667.49
40201755	05/26/2020	HUE & CRY INC.	01-5507	ALARM/FIRE SERVICE		1,164.24
40201756	05/26/2020	HUNT & SONS, INC	01-4311	TRANS FUEL		691.82
40201757	05/26/2020	IEC POWER, LLC	01-5699	SOLAR		1,217.24
40201758	05/26/2020	JRD FOOD SERVICES CORNING PAPA MURPHY'S PIZZA	13-4700	PIZZA - SCHOOL CLOSURE		1,700.00
40201759	05/26/2020	KIMBALL MIDWEST	01-4300	TRANS SUPPLIES		38.46
40201760	05/26/2020	LES SCHWAB	01-4313	M&O TIRE SERVICE 19/20	13.75	
			01-5800	RANCH SUPPLIES	6.25	20.00
40201761	05/26/2020	LODI IRRIGATION	19-4300	M&O SUPPLIES 19/20		179.22
40201762	05/26/2020	MCCOY'S HARDWARE & FARM SUPPLY	01-4300	R FARMHOUSE	10.73	
				SUPPLIES - INSTRUCTIONAL MATERIALS	8.99	
40201763	05/26/2020	MJB WELDING SUPPLY	19-4300	RANCH SUPPLIES 19/20	102.92	122.64
40201764	05/26/2020	MT. SHASTA SPRING WATER CO.INC	01-5800	WEEKLY CYLINDER EXCHANGE		19.00
			01-5800	CENT WATER SERVICE	9.70	
40201765	05/26/2020	NCSIG	01-5800	I-2 OFFICE WATER 1191151-2 19/20	26.80	36.50
40201766	05/26/2020	OLIVE CITY AUTO PARTS DERODA,INC	01-4300	ENDORSE NEW BUILDINGS		463.00
40201767	05/26/2020	OLIVE CITY AUTO REPAIR	01-4300	M&O SUPPLIES 19/20	138.88	
40201768	05/26/2020	P G & E	01-5503	SMOG '88 CHEVY SUBURBAN	51.75	
			01-5504	CUHS 6218 ELECTRIC/GAS	5,408.91	6,348.04
40201769	05/26/2020	PACIFIC METAL BUILDINGS, INC	14-6170	CUHS 6218 ELECTRIC/GAS	939.13	3,623.50
				DEFERRED MAINTNANCE PURCHASE M & O		
40201770	05/26/2020	PRO PACIFIC FRESH	13-4700	PRODUCE - SCHOOL CLOSURE		1,492.49
40201771	05/26/2020	RCAC	01-6200	CONTRACT FEES - WATER GRANT PROJECT		875.00
40201772	05/26/2020	TEHAMA CO DEPT OF EDUCATION	01-4300	HEALTH FOLDERS	17.60	
			01-5800	COOP AGREEMENT	4,000.00	
				SARB CONTRACT	6,401.00	
40201773	05/26/2020	THE DANIELSEN COMPANY	13-4700	SCHOOL SERVICES CONTRACT	1,900.00	12,318.60
				FOOD - SCHOOL CLOSURE		2,620.31

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Checks Dated 05/01/2020 through 05/31/2020

Board Meeting Date 6/18/20

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40201774	05/26/2020	U.S. TELEPACIFIC DBA TPC COMMUNICATIONS	01-5901	TELEPHONE SERVICE 149142		422.88
40201775	05/26/2020	UNIVERSITY OF CALI. REGENTS	01-5800	APRIL CONTRACT SERVICES		10,500.00
40201776	05/26/2020	VALLEY TRUCK & TRACTOR	01-4300	GROUPS EQUIP PARTS 19/20		185.22
40201777	05/26/2020	W.W. GRAINGER, INC.	01-4300	M&O SUPPLIES 19/20		183.51
40201778	05/26/2020	WAXIE SANITARY SUPPLY	01-4300	SANITARY SUPPLIES	163.72	
				WAX GYM/CLASSROOM FLOORS	8,110.56	
				y	84.97	8,359.25

Total Number of Checks

97 215,707.35

## Fund Summary

Fund	Description	Check Count	Expensed Amount
01	GENERAL	82	184,570.41
13	CAFETERIA SPEC REV	15	20,485.62
14	DEFERRED MAINTENANCE	3	7,397.15
19	FOUNDATION SPECIAL	9	3,254.17
	Total Number of Checks	97	215,707.35
	Less Unpaid Sales Tax Liability		.00
	Net (Check Amount)		215,707.35

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

**Incoming**

**Updated 6/3/20**

**2020-2021 School Year**

Brooksher	James	9th	Red Bluff	1	Established 5/11/20
Houchins	Anthynie	9th	Red Bluff	1	Established 5/13/20
Mackintosh	Melissa	11th	Red Bluff	1	Established 6/3/20
Mackintosh	Nicolas	9th	Red Bluff	1	Established 6/3/20
Raines	Konstance	9th	Red Bluff	1	Established 5/15/20
Williams	Devin	9th	Los Molinos	1	Established 5/13/20

## Interdistrict Transfers

## Outgoing

**Updated 6/3/20**

[illegible]

# Corning Union High School District

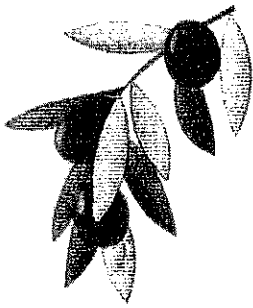
## Human Resources Report

Board Meeting Date: 6/18/2020

<u>Action</u>	<u>Type</u>	<u>Name</u>	<u>Position</u>	<u>Effective</u>	<u>Background</u>
Change	Position	Mann, Brian	Custodian I	7/1/2020	Reclassify from CMUG to Custodian I: 8 hours/261 days, Range 11, Step 4
Change	Position	Valladarez, Audellino	Custodian I	7/1/2020	Reclassify from CMUG to Custodian I: 8 hours/261 days, Range 11, Step 3

### Extra Duty/Temporary/Coaching Authorizations

<u>Effective</u>	<u>Type</u>	<u>Employee</u>	<u>Assignment</u>	<u>Terms</u>	<u>Additional Information</u>
6/30/2020	Stipend	TISS, MANCILL	CACP COACHING	One-Time	MENTOR FOR J FELTON
6/30/2020	Stipend	KEE, N.	DEPT HEAD - AG	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	TINKER, D.	DEPT HEAD - AG	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	MADAY, C.	DEPT HEAD - CTE	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	TORRES, C.	DEPT HEAD - COUNSELING	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	MCBRIDE, S	DEPT HEAD - ENGLISH	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	SCHREIBER, B	DEPT HEAD - FOREIGN LANG/ELD	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	JARDIN, K.	DEPT HEAD - MATH	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	WELSH, N.	DEPT HEAD - PE	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	FREDRICKSON, S.	DEPT HEAD - SCIENCE	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	STUDER, J.	DEPT HEAD - SOCIAL SCIENCE	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	FELCIANO, H.	DEPT HEAD - SPECIAL ED	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	BEARDSLEY, M.	DEPT HEAD - VISUAL/PERF ARTS	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	WESTON, JASON	ASB LEADERSHIP ADVISOR	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	MARTINEZ, MINERVA	BALLET-FOLKLORICO (w/o class)	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	MARTINEZ, CLAUDIA	BALLET-FOLKLORICO ASST	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	DIXON, CINDY	MUSIC ASST INSTRUCTOR	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	JIMENEZ, A.	BAND DIRECTOR (w/class)	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	LAMB, TERESA	CENTENNIAL LEAD TEACHER	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	ADEMA, PAUL	CLASS ADVISOR-FROSH	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	BORER, NATALIE	CLASS ADVISOR-JUNIOR	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	MENDONSA, T.	CLASS ADVISOR-SENIOR	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	VANATTENHOVEN, C	CLASS ADVISOR-SOPH	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	LAMB, TERESA	CTE CENTENNIAL	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	SAVAGE, A.	DRILL TEAM (w/class)	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	TORRES, C.	ELAC COORDINATOR	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	JORGENSEN, SANDRA	ISP LEAD TEACHER	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	SCHLOM, DAVID	LUNCH SUPERVISION	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	LAMSON, DEBBIE	LUNCH SUPERVISION	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	FELCIANO, HEATHER	PARA COORDINATOR	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	MCBRIDE, S	PROM ADVISOR	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	BORER, NATALIE	PROM ADVISOR	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	CAYLOR, NATALIA	SKILLS USA CLUB ADVISOR	Spring Pmt	Extra Duty per CITA Contract
6/30/2020	Stipend	MENDONSA, T.	YEARBOOK ADVISOR (w/class)	Spring Pmt	Extra Duty per CITA Contract



# 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 6.11.20

Site Centennial High School

### 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
Wood Canoe - been stored for 3 years	Surplus - sell to Minimum highest bidder. bid \$600

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

Supervisor Approval:

Signature

6/19/20  
Date

Site Administrator:

Signature

6.11.20  
Date

Superintendent Approval

Signature

Date

6/18/20

Board Meeting Date

6/19/20

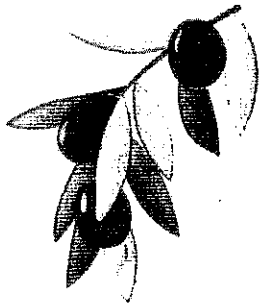
Approved



Denied



Disposition:



# CORNING UNION HIGH SCHOOL DISTRICT

Jared Caylor, Superintendent

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

## Surplus Equipment/Obsolete Equipment and/or Furniture Form

Date 6/2/20

Site CENTENNIAL HIGH SCHOOL  
(LOCATION)

**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
POTTERY WHEEL (MANUAL)	100.00
* NOT IN USE	
* WAS A DONATED ITEM	

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

Supervisor Approval: [Signature] 6/2/20 Date Site Administrator: \_\_\_\_\_  
Signature Date Signature Date

Superintendent Approval [Signature] 6/18/20  
Signature Date

Board Meeting Date 6/10/20 Approved ☒ Denied ☐

Disposition:



## **AGREEMENT FOR PROFESSIONAL SERVICES**

This Agreement is made and entered into on May 22, 2020, by and between the Corning Union High School District, hereinafter referred to as District or Client, and Dannis Woliver Kelley, a professional corporation, hereinafter referred to as Attorney.

In consideration of the promises and the mutual agreements hereinafter contained, District and Attorney agree as follows:

**SCOPE OF SERVICES.** District appoints Attorney to represent, advise, and counsel it from July 1, 2020, through and including June 30, 2021, and continuing thereafter as approved. Any services performed during the period between the above commencement date and the date of Board action approving this Agreement are hereby ratified by said Board approval. Attorney agrees to prepare periodic reviews of relevant court decisions, legislation, and other legal issues. Attorney agrees to keep current and in force at all times a policy covering incidents of legal malpractice.

**CLIENT DUTIES.** District shall be truthful with Attorney, cooperate with Attorney, keep Attorney informed of developments, ensure access for Attorney to communicate with the District's governing board as appropriate, perform the obligations it has agreed to perform under this Agreement and pay Attorney bills in a timely manner.

**FEES AND BILLING PRACTICES.** Except as hereinafter provided, District agrees to pay Attorney two hundred sixty-five dollars (\$265) to three hundred sixty dollars (\$360) per hour for Shareholders and Of Counsel; two hundred forty-five dollars (\$245) to two hundred ninety-five dollars (\$295) for Special Counsel; one hundred ninety-five dollars (\$195) to two hundred sixty dollars (\$260) per hour for Associates; and one hundred thirty dollars (\$130) to one hundred eighty dollars (\$180) per hour for Paralegals and Law Clerks. The rate for Gregory J. Dannis will be four hundred dollars (\$400) per hour. Rates for individual attorneys may vary within the above ranges depending on the level of experience and qualifications and the nature of the legal services provided. Agreements for legal fees at other than the hourly rate set forth above may be made by mutual agreement for special projects, particular scopes of work, or for attorneys with specialized skills. The rates specified in this agreement are subject to change at any time by Attorney by written notice to Client and shall apply to all services rendered after such notice is given. Substantive communications advice (telephone, voice-mail, e-mail) is billed in a minimum increment of one-tenth (.1) of an hour, except for the first such advice in any business day, which is charged in a minimum of three-tenths (.3) of an hour. Actual travel time is charged at the rates above. In the course of travel it may be necessary for Attorney to work for and bill other clients while in transit. If, during the course of representation of District, an insurance or other entity assumes responsibility for payment of all or partial fees of Attorney on a particular case or matter, District shall remain responsible for the difference between fees paid by the other entity and Attorney's hourly rates as specified in this Agreement unless otherwise agreed by the parties.

**OTHER CHARGES.** District further agrees to reimburse Attorney for actual and necessary expenses and costs with respect to providing the above services, including support services such as copying charges (charged at \$0.10 per page), postage (only charged if in excess of \$1.00), and computerized legal research (i.e. Westlaw). Any discount received on computerized legal research is passed along to Client by Attorney. District agrees that such actual and necessary expenses may vary according to special circumstances necessitated by request of District or emergency conditions which occasionally arise. Such expenses shall be provided at cost unless otherwise specified.

District further agrees to pay third parties, directly or indirectly through Attorney, for major costs and expenses including, but not limited to, costs of serving pleadings, filing fees and other charges assessed by courts and other public agencies, arbitrators' fees, court reporters' fees, jury fees, witness fees, investigation expenses, consultants' fees, and expert witness fees. Upon mutual consent of District and Attorney, District may either advance or reimburse Attorney for such costs and expenses.

Occasionally Attorney may provide District officials and/or employees with food or meals at Attorney-sponsored trainings or when working with District officials and/or employees. Attorney may provide such food or meals without additional charge in exchange for the consideration provided by the District under this Agreement.

**BILLING STATEMENT.** Attorney shall send District a statement for fees and costs incurred every calendar month. Attorney's statements shall clearly state the basis thereof, including the amount, rate and basis for calculations or other methods of determination of Attorney's fees. Upon District office's request for additional statement information, Attorney shall provide a bill to District no later than ten (10) days following the request. District is entitled to make subsequent requests for bills at intervals of no less than thirty (30) days following the initial request. District shall pay Attorney's statements within thirty (30) days after each statement's date.

**INDEPENDENT CONTRACTOR.** It is expressly understood and agreed to by both parties that Attorney, while carrying out and complying with any of the terms and conditions of this Agreement, is an independent contractor and is not an employee of the District.


**CONFLICT OF INTEREST.** In some situations, where Attorney has relationships with other entities, the Rules of Professional Conduct may require Attorney to provide disclosure or to obtain informed written consent before it can provide legal services for a client. Attorney represents many school and community college districts, county offices of education, joint powers authorities, SELPAs and other entities throughout California. The statutory and regulatory structure of the provision of education services results in many ways in which these entities interact which could result in a conflict between the interests of more than one of Attorney's clients. If Attorney becomes aware of a specific conflict of interest involving District, Attorney will comply with the legal and ethical requirements to fulfill its duties of loyalty and confidentiality to District. If District has any question about whether Attorney has a conflict of interest in its representation of District in any matter, it may contact Attorney or other legal counsel for clarification.

**TERMINATION OF CONTRACT.** District or Attorney may terminate this Agreement by giving reasonable written notice of termination to the other party.

**COUNTERPARTS.** This Agreement may be executed in duplicate originals, including facsimiles, each of which shall fully bind each party as if all had signed the same copy. Electronic copies of signatures shall be treated as originals for all purposes.

IN WITNESS WHEREOF, the parties hereto have signed this Agreement for Professional Services.

CORNING UNION HIGH SCHOOL DISTRICT

  
\_\_\_\_\_  
Jared Caylor  
Superintendent

\_\_\_\_\_  
Date 6/18/20

DANNIS WOLIVER KELLEY

  
\_\_\_\_\_  
Roman J. Muñoz  
Attorney at Law

\_\_\_\_\_  
Date May 22, 2020

At its public meeting of \_\_\_\_\_, 2020, the Board approved this Agreement and authorized the Board President, Superintendent or Designee to execute this Agreement.



DANNIS WOLIVER KELLEY

Attorneys at Law

**ROMAN J. MUÑOZ**

Attorney at Law

rmunoz@DWKesq.com

**Sacramento**

May 22, 2020

Jared Caylor  
Superintendent  
Corning Union High School District  
643 Blackburn Avenue  
Corning, CA 96021.2216

Re: 2020-21 Agreement for Professional Services

Dear Superintendent Caylor:

Thank you for the opportunity to provide legal advice and counseling services to the Corning Union High School District.

Attached is our Agreement for Professional Services for 2020-21. In light of the economic uncertainty confronting us all, we have not made any changes to our general billing ranges. We note that the rates for some individuals who perform work on your matters may increase within the existing ranges.

We will continue to offer the District efficient and prompt service and the highest quality legal advice and counsel you have come to expect.

We look forward to serving the District in the coming school year and continuing our mutually rewarding partnership. Please sign the attached Agreement, insert the date of Board approval, and return to the undersigned via email.

Best regards,

DANNIS WOLIVER KELLEY

  
Roman J. Muñoz  
RJM:EGL

SAN FRANCISCO  
275 Battery Street  
Suite 1150  
San Francisco, CA 94111  
TEL 415.543.4111  
FAX 415.543.4384

LONG BEACH  
115 Pine Avenue  
Suite 500  
Long Beach, CA 90802  
TEL 562.366.8500  
FAX 562.366.8505

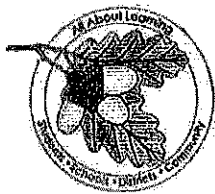
SAN DIEGO  
750 B Street  
Suite 2310  
San Diego, CA 92101  
TEL 619.595.0202  
FAX 619.702.6202

SAN RAFAEL  
4040 Civic Center Drive  
Suite 200  
San Rafael, CA 94903  
TEL 415.543.4111  
FAX 415.543.4384

CHICO  
2485 Notre Dame Boulevard  
Suite 370-A  
Chico, CA 95928  
TEL 530.343.3334  
FAX 530.924.4784

SACRAMENTO  
555 Capitol Mall  
Suite 645  
Sacramento, CA 95814  
TEL 916.978.4040  
FAX 916.978.4039

SAN LUIS OBISPO  
1065 Higuera Street  
Suite 301  
San Luis Obispo, CA 93401  
TEL 805.980.7900  
FAX 916.978.4039



# Tehama County Department of Education

Richard DuVarney  
Tehama County  
Superintendent  
of Schools

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

## Memorandum of Understanding

The **Tehama County Department of Education** and **Corning Union High School District (CUHSD)** created a successful partnership addressing the health and education of students in Tehama County through interagency collaboration. Upon award of the Tobacco-Use Prevention Education Program Initiation Grant (Tier 1 Cohort P), **Tehama County Department of Education** and **Corning Union High School District** will continue to collaborate towards the shared goal of reducing youth tobacco use.

Length of Agreement: July 1, 2020 - June 30, 2023

The following are specific roles and responsibilities each entity is committing to upon receipt of this grant:

### Tehama County Department of Education:

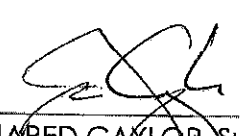
- Bi-annually coordinate the administration of the California Healthy Kids Survey to students in 9<sup>th</sup> and 11<sup>th</sup> and make data available to the public
- Ensure the district is meeting all requirements of California Health and Safety Code (HSC) Section 104420(n)(2)
- Purchase materials and supplies relevant to the implementation of the grant
- Provide professional development trainings relevant to CUHSD's staff and employees in order to overcome youth tobacco and nicotine use
- Provide a tobacco and nicotine educational day for all staff
- Provide tobacco, nicotine and marijuana education through quarterly newsletters
- Prepare and submit all program and budget reports to CDE TUPE office staff

### Corning Union High School District:

- Maintain, enforce and update the district's Tobacco Free Policy in accordance with California Health and Safety Code (HSC) Section 104420(n)(2)
- Bi-annually administer the California Healthy Kids Survey to grades 9<sup>th</sup> and 11<sup>th</sup>
- If selected, participate in the California Student Tobacco Survey (CSTS) administer by the California Department of Public Health
- Participate in professional development trainings in order to increase staff and employees awareness of new and trending tobacco and nicotine products

  
RICHARD DUVARNEY  
Tehama County Superintendent of Schools

Date: 5-29-2020

  
JARED CAYLOR, Superintendent  
Corning Union High School District

Date: 6/3/20

### Serving Students, Schools, and the Community

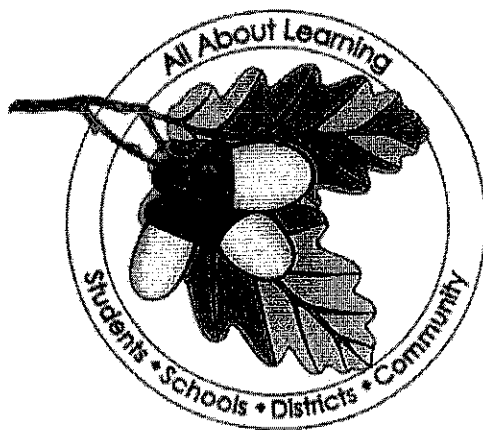
Antelope | Corning Elementary | Corning High | Elkins | Evergreen | Flourney | Gerber | Kirkwood  
Lassen View | Los Molinos | Red Bluff Elementary | Red Bluff High | Reeds Creek | Richfield

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# Information Technology Support Services

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## Transparent Technical Support for the 21<sup>st</sup> Century Learning



Prepared by Tehama County Department of Education

May 26, 2020

## Memorandum of Understanding

### Between the Tehama County Department of Education and Corning Union High School District regarding the Implementation of Information Technology Support Services

1. **SUMMARY.** Tehama County Department of Education ("TCDE") agrees to provide Information Technology support services for the Corning Union High School District ("DISTRICT"). The TCDE Information Technology department will plan, organize, and coordinate with the DISTRICT Superintendent or his/her designee to direct overall IT operations in school operations including purchasing, coordinating technology functions, and oversight of IT contracts in select IT categories.
2. **EFFECTIVE DATE AND TERM.** This agreement is effective **July 1, 2020** and ends **June 30, 2021**.
3. **DESCRIPTION OF SERVICES.** This agreement covers support for the DISTRICT's Information Technology requirements including but not limited to the services outlined in Attachment A.
4. **COST FOR SERVICES.** The cost below shows all items that will be needed for support. An estimate is provided of the number of days required for LAN support. If the DISTRICT needs less hours, the DISTRICT will be billed only for the actual amount of time worked. All other services are fixed costs.

Service	Charge
DocStar®	976.00
Destiny	1,327.00
Discovery Streaming	
Aeries Software	
Aeries Support	
Escape	7,940.00
Microsoft CAMSA	
Server Hosting	5,300.00
LAN Support	
<b>Total</b>	<b>\$15,543.00</b>

\*Indicates estimated cost based on the prior year

5. **BILLING.** Billing for LAN / Desktop Support services rendered will be done on a quarterly basis. All other services will be included on the 4<sup>th</sup> quarter billing. Payment shall be made by the DISTRICT within thirty (30) days of billing.
6. **SERVICE AVAILABILITY.** TCDE will respond to the following emergency situations within 4 business hours of notification by DISTRICT if the situation is related to any of the following incidents:
  - Network Server down
  - Student Information System down
  - Local Area Network down
7. **GOVERNING LAW.** This Agreement, and the rights and obligations of the parties, shall be governed by and construed in accordance with the laws of the State of California.
8. **ENTIRE AGREEMENT.** This Agreement contains the entire agreement and understanding between the parties. It supersedes and replaces any prior agreement between the parties. There are no

oral understandings, terms or conditions, and neither party has relied upon any representation, express or implied, not contained in this Agreement.

9. **ALTERATION OF AGREEMENT.** This Agreement may be modified or terminated only by mutual agreement of the parties where the changes are in writing and is signed by both parties.

10. **INDEMNIFICATION.** The DISTRICT agrees to indemnify, defend, and hold harmless TCDE, its officers, agents and employees against any claim, liability, loss, injury or damage imposed on TCDE arising out of the DISTRICT's performance on this Agreement, except for liability resulting from the negligent or willful misconduct of TCDE, its officers, agents and employees. If obligated to indemnify, defend, or hold harmless DISTRICT under this Agreement, the DISTRICT shall reimburse TCDE for all costs, attorney's fees, expenses and liabilities associated with any resulting legal action. The DISTRICT shall seek TCDE approval of any settlement that could adversely affect TCDE, its officers, agents or employees.

TCDE agrees to indemnify, defend, and hold harmless the DISTRICT, its officers, agents and employees against any claim, liability, loss, injury or damage imposed on the DISTRICT arising out of TCDE's performance on this Agreement, except for liability resulting from the negligent or willful misconduct of DISTRICT, its officers, agents and employees. If obligated to indemnify, defend, or hold harmless TCDE under this Agreement, TCDE shall reimburse the DISTRICT for all costs, attorney's fees, expenses and liabilities associated with any resulting legal action. TCDE shall seek the DISTRICT's approval of any settlement that could adversely affect the DISTRICT, its officers, agents or employees.

11. **ATTORNEY'S FEES.** Should any action be brought to enforce any of the terms of this Agreement, the prevailing party shall be entitled to reasonable attorney's fees.

#### SIGNATURES

TCDE, Information Technology

Corning Union High School District

By: 

By: 

RICHARD DUVARNEY  
Tehama County Superintendent of Schools

Jared Caylor  
Superintendent

Date: 6-2-2020

Date: 6/18/20

Notice may be sent to:

Tehama County Department of Education  
1135 Lincoln Street  
Red Bluff, CA 96080  
530-527-5811  
Fax 530-529-4120

## **Attachment "A" Description of Services**

Tehama County Department of Education provides the following services related to LAN (Local Area Network) and Desktop Support.

### **LAN / Desktop Support**

TCDE provides the following Services in this category:

- Personal computer setup / installation / maintenance
- Local desktop software installation and configuration
- Operating system setup and installation
- Network based software installation and configuration
- Local printer installation and setup
- Server based printer installation
- Individual staff technology in-service
- Project management and purchasing recommendations
- Troubleshoot PC hardware problems
- Routine PC replacement
- Installation and configuration of LAN switching equipment
- DHCP server(s)
- Network troubleshooting
- Microsoft Active Directory administration
- Microsoft File Server installation and configuration
- Microsoft Active Directory support
- Microsoft Server installation and configuration
- Management of backup software / hardware
- Google Apps setup and configuration / support
- Food service software setup and configuration / support
- Projector / media system design and support
- Wireless network design, installation, and support
- Testing and assessment system support
- Autodialer software support
- Data integration and automation with SIS systems

TCDE will provide service as defined under the summary and terms section of this contract. A day of service will be defined as 8 hours of work.

TCDE and the DISTRICT will schedule a standard time and day of the week that TCDE staff will be on-site for contracts greater than 22 estimated days.

Travel time to the DISTRICT at any location will be included in the total contract time. Any additional travel on behalf of the DISTRICT will also be included in the total contract time.

### **SERVER HOSTING**

TCDE provides the following Services in this category:



- Hosting of district servers on colocation or in a virtual environment located at the TCDE datacenter
- Backup of district servers at TCDE

Hosting Microsoft core services at TCDE requires a district internet connection speed of 50 Mbps or greater. TCDE will use and maintain appropriate daily backups of your Virtual Servers within the TCDE Datacenter. Although routine maintenance of backups and reports are monitored, TCDE cannot be held responsible for any data loss, alteration, and corruption of any software, data or files. This also includes data corruption due to database problems, lapse in time from a previous restore point, software bugs, hardware failures, malicious attacks, or natural disaster.

### **STUDENT INFORMATION SYSTEM SUPPORT**

TCDE provides the following Services in this category:

- Student Information System Support provided by TCDE staff
- Management and configuration of all Aeries related software and servers
- Aeries software licensing, if the DISTRICT is a part of the original licensing consortium
- CALPADS / State reporting assistance

Aeries licensing cost is based on selected features. The DISTRICT is responsible for all annual software licensing and support, billable as outlined in the district's Aeries contract.

### **LIBRARY MANAGEMENT SOFTWARE SERVICES**

TCDE agrees to provide the following Services in this category:

- Hosting of the Follett Destiny software
- Configuration support
- Software updates
- Annual school year preparation and rollover
- Backup and storage of all Destiny related data

Destiny licensing cost is based on selected features. The DISTRICT is responsible for all annual software licensing for library management software services.

### **ESCAPE FINANCIAL SYSTEM DATA PROCESSING SERVICES**

The annual contract includes cost for services provided by the TCDE to the DISTRICT relative to the provision of a financial accounting, budget, and payroll system. The contract fee is determined by allocating the total cost among all districts using each district's pro-rata share of total expenses and P2 ADA from fiscal year 2017-18.

Data Processing Services will include the following:

- Annual Escape Technologies Agreement which includes enhancements/change requests with Escape – for all Escape users, Escape web-based training, costs associated with participation in Escape Statewide User Group, local user groups and training.
- Any overtime costs incurred by the Superintendent, as a direct result of district actions shall result in a bill back to the district. When possible, district will be notified prior to incurring overtime costs.

### **DOCSTAR DOCUMENT IMAGING**

Shared software licensing includes actual shared costs provided by TCDE to the DISTRICT for software licensing of the following products:

TCDE agrees to provide the following Services in this category:

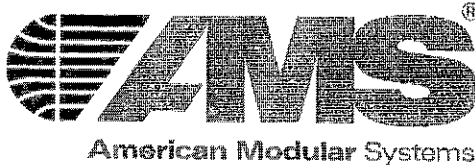
- Hosting of the DocStar imaging software
- User configuration and template creation
- Data storage of scanned images
- Support and training provided by Coastal Business Systems

DocStar licensing is billed annually and the total cost is determined by using each participating district's pro-rata share of total expenses from fiscal year 2017-18.

### **DISCOVERY EDUCATION STREAMING**

Shared licensing of Discovery Education Streaming is provided by TCDE on an opt-in basis. This service provides standards aligned multimedia content for Students and Teachers.

TCDE agrees to access district participation and renew the software licensing agreement annually. District cost is based on Student P2 ADA.



To: American Modular Systems  
787 Spreckels Ave.  
Manteca, CA 95336  
(209) 825-1921

Change Order #: 2  
Initiation Date: 5/15/20  
AMS Project 1554-19

Customer: Coming Union High School District  
Site Address: 643 Blackburn Ave  
Corning, CA 96021

Change initiated by: Zane Schreder

**AMS is directed to make the following changes in the contract:**

Materials/Labor for plumbing tree modifications	\$5,021.00
Profit /Overhead (15%)	\$753.15
<b>Total</b>	<b>\$5,774.15</b>

The contract sum will be **increased** by this change order: \$5,774.15

The contract time will be **unchanged**/increased/decreased by: 0 days.

New project completion date: na

**American Modular Systems**

By: Justin Torres  
Business Development Mgr.  
Date: 5/15/20

**Owner or Owner Representative**

By: [Signature]  
Title: CUHSD Superintendent  
Date: 6/25/20

Note: All conditions and terms of the contract order will apply except as herein changed.



# Summer School Opening Plan



File Edit View Insert Format Data Tools

Last edit was made 5 min ago Working...

Taylor

Share

100% View only

Summer School Plan

Summer School Plan					
Summer School Plan					
Hybrid Plan					
Packets will be provided from June 15 until June 26, pending approval for face to face instruction, students may pick up meal when picking up packet.					
Face to face instruction will begin June 29th with approval from 7:45am to 12:00pm in three separate classrooms on campus.					
Criteria	Action				
1. CA stay at home order has been lifted or modified	California is in Stage 2, the stay at home orders have been modified				
2. Any county stay at home orders have been lifted	Tehama County is in Stage 2 with variances, the stay at home orders have been modified				
3. Public health determinations on testing/tracing/cases/deaths/etc	All staff members have been given face masks.				
4. PPE availability for employees, plan to replenish	All students will be provided one face mask per week, they may bring their own each day.				
5. Sufficient PPE for students, plan to replenish	Passive Screening: We will ask parents to screen students prior to leaving the house for summer school. Teachers will also inquire if students exhibit any noticeable symptoms				
6. Purchase no touch thermal scan thermometers for screening	Limited special populations during Summer School				
7. Plan for PPE use by special populations	Classrooms have hand sanitizer stations, students will use sanitizer upon entering room, after blowing nose or sneezing. All classrooms will be sanitized at the end of the day.				
8. Cleaning supply/hand sanitizer/soap/etc availability					
9. Plan for physical distancing of students					



## **CORNING UNION HIGH SCHOOL ATHLETIC ACTIVITY GUIDELINES SUMMER 2020**



To ensure we provide a safe and healthy environment for our students while continuing to support our co-curricular opportunities, we need to *follow the most current State and County guidelines*. If a coach is interested in providing a co-curricular opportunity for students from June 15<sup>th</sup> – July 31<sup>st</sup>, they must submit a plan (see template below) for approval, at least 5 days prior to the activity/event that meets the guidelines below. The plan must include a detailed description of the following:

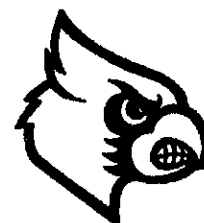
1. Minute-by-minute description of each activity planned for each day, including a facility lay-out describing how participants will maintain social-distancing measures.
2. Detailed description of the contactless registration and payment mechanism when possible (If applicable).
3. Detailed description of the sanitization and decontamination protocol to be implemented post-activity, including the sanitization of each piece of team equipment utilized during the activity.
4. The plan must be approved by the Superintendent, Principal/Associate Principal, and the Athletic Director prior to any marketing, promotion or implementation of the activity/event.

The plan should reference the following guidelines:

- Every participant must have a completed and signed CUHSD Participation Liability Waiver on file with the school for each activity/event (see below)
- All participants must have wellness check each day upon entry into the facility
- Separate workstations by at least six feet.
- Do not share equipment, supplies, tools, etc.
- Completely sanitize each piece of equipment at the end of each use.
- Provide a hand washing station or hand sanitizer containing a minimum of 70% alcohol to all participants at common points of ingress/egress and in common areas and other locations used by participants.
- Limit the number of participants in indoor facilities at any one time to groups of twelve or less, which allows for participants and employees to easily maintain at least six-foot distance from one another, at all practicable times.
- Where long lines can form, assign a staff member to monitor lines in order to ensure social distancing (6 feet) is maintained and that the maximum number of participants in the facility is not exceeded
- Provide contactless payment systems or, if not feasible, sanitize payment systems frequently, depending on volume of use, and wear gloves at point of collection
- Provide disinfecting wipes containing an EPA-registered disinfectant or other disinfection measure(s) for any staff member or participant for use where appropriate.
- Discontinue the use of shared food and beverage equipment, including water stations and large-volume beverage containers (Gatorade coolers, etc.).
- Require employees to wear face coverings when physical distancing of at least 6 feet cannot be maintained.
- Clean visibly dirty surfaces with soap and water prior to disinfecting.
- Discourage participants from bringing their own reusable items from home. Participants should bring individual disposable hydration containers (water bottles, Gatorade, etc.).
- Clearly notify, and document notification through written agreement, that all participants and parents that the activity is voluntary and non-attendance will not result in punitive actions



# CORNING UNION HIGH SCHOOL ATHLETIC EVENT PLANNER SUMMER 2020



## Co-Curricular Activity/Event Planning Template

If a coach/organizer is interested in providing a co or extra-curricular opportunity for participants from June 15th-July 24th, the coach/organizer must submit the following plan for approval prior to any marketing, promotion, or implementation of planned activity/event.

Coach Name: \_\_\_\_\_

Sport/Program: \_\_\_\_\_

Type/Name of Activity: \_\_\_\_\_

Date(s) of Activity: \_\_\_\_\_

Location of Activity: \_\_\_\_\_

Age/Grade Level of students participating: \_\_\_\_\_

Names of Coaches/Student Volunteers Assisting with Activity: \_\_\_\_\_

Brief Description of Activity:

Please complete the following sections (attach additional pages as necessary):

1. Provide a minute-by-minute description of each activity/event planned for each day, including a facility lay-out describing how participants will maintain social-distancing measures.
  - a. Example: 8:00-8:15 individual passing drill, pairs of players will pass ball back and forth 10 feet apart.
2. Provide a detailed description of the contactless and/or electronic registration and payment mechanism when possible (If applicable).
3. Provide a detailed description of the sanitization and decontamination protocol to be implemented by activity/event organizers post-activity/event, including the sanitization of each piece of equipment utilized during the activity/event.

The following approvals must occur prior to any marketing, promotion, or implementation of the planned activity/event:

Coach/Organizer:

Print Name	Signature	Date
------------	-----------	------

Superintendent:

Print Name	Signature	Date
------------	-----------	------

Principal/  
Assoc. Principal

Print Name	Signature	Date
------------	-----------	------

Athletic Director:

Print Name	Signature	Date
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**CORNING UNION HIGH SCHOOL  
2020 SUMMER ATHLETIC ACTIVITY**



**VOLUNTARY PARTICIPATION LIABILITY WAIVER**

IN CONSIDERATION FOR BEING PERMITTED BY THE CORNING UNION HIGH SCHOOL DISTRICT TO PARTICIPATE IN THE ABOVE ACTIVITY, I HEREBY WAIVE, RELEASE, AND DISCHARGE ANY AND ALL CLAIMS FOR DAMAGES FOR PERSONAL INJURY, ILLNESS (INCLUDING, BUT NOT LIMITED TO, COVID-19) DEATH, OR PROPERTY DAMAGE WHICH I MAY HAVE OR WHICH MAY HEREAFTER ACCRUE AS A RESULT OF MY PARTICIPATION IN SAID ACTIVITY. THIS RELEASE IS INTENDED TO DISCHARGE IN ADVANCE THE ABOVE DISTRICTS (ITS OFFICERS, EMPLOYEES, AND AGENTS FROM AND AGAINST ANY AND ALL LIABILITY ARISING OUT OF OR CONNECTED IN ANY WAY WITH MY PARTICIPATION IN SAID ACTIVITY. I UNDERSTAND THAT THE ABOVE ACTIVITY MAY BE OF A HAZARDOUS NATURE AND/OR INCLUDE PHYSICAL AND/OR STRENUOUS EXERCISE OR ACTIVITY; AND THAT PARTICIPANTS IN THE ABOVE SPORT OR ACTIVITY OCCASIONALLY SUSTAIN MORTAL OR PERSONAL INJURIES AND/OR PROPERTY DAMAGES AS A CONSEQUENCE THEREOF. KNOWING THE RISKS INVOLVED, NEVERTHELESS, I HAVE VOLUNTARILY APPLIED TO PARTICIPATE IN SAID ACTIVITY AND I HEREBY AGREE TO ASSUME ANY AND ALL RISKS OF INJURY OR DEATH AND TO RELEASE AND HOLD HARMLESS THE ABOVE DISTRICT, ITS OFFICERS, EMPLOYEES, AND AGENTS. IT IS FURTHER UNDERSTOOD AND AGREED THAT THIS WAIVER, RELEASE, AND ASSUMPTION OF RISKS IS TO BE BINDING ON MY HEIRS AND ASSIGNS. I FURTHER AGREE TO INDEMNIFY AND TO HOLD THE ABOVE DISTRICTS (ITS OFFICERS, EMPLOYEES, AND AGENTS) FREE AND HARMLESS FROM ANY LOSS, LIABILITY, DAMAGE, COST OR EXPENSE WHICH THEY MAY INCUR AS A RESULT OF ANY INJURY AND/OR PROPERTY DAMAGE THAT I MAY SUSTAIN WHILE PARTICIPATING IN SAID ACTIVITY.

I HAVE CAREFULLY READ THE ABOVE AGREEMENT, WAIVER, AND RELEASE AND FULLY UNDERSTAND ITS CONTENTS. I AM AWARE THAT THIS IS A RELEASE OF LIABILITY AND A CONTRACT BETWEEN MYSELF AND THE ABOVE DISTRICTS AND SIGN IT OF MY OWN FREE WILL.

---

Print Name

Signature

Date

## SELPA Local Plan -- Agenda Item Summary

PREPARED BY:

MEETING DATE:

AGENDA ITEM:

TOPIC/ ISSUE: Local Plan Final Approvals - Action

### BACKGROUND:

Under the trailer bill language of the adopted budget in 2018 AB 1808, the Governor required all Special Education Local Plan Areas (SELPA) develop a local plan that conformed to a template to be provided by the CDE. The template was intended to provide the public with a format that would be uniform across the state. The timeline included local approval and submission to the California Department of Education by June 30, 2020.

Our SELPA went through a Local Plan revision and received approval from the CDE in December 2018. At that time, all LEA boards also approved the Local Plan.

Pending the passage of AB 1808 the SELPA Governance Council, (made up of district superintendents), local plan committee, and SELPA Community Advisory Council, worked together to ensure our local plan was able to be formatted in the new CDE template, with no substantive content changes. The local plan for LEA approval has no substantive content changes to the plan that was approved by each school board in 2018. It includes the new requirements by the CDE and AB 1808. The local plan in the new format was developed, reviewed, and recommended by the local plan committee, SELPA Governance Council, and the Community Advisory Council. The local plan brought forward for LEA Board approval contains Section B of the Local Plan.

The local plan has been reviewed at meetings of all Tehama SELPA Governance meetings. These meetings fall under the Brown Act and the public was provided the opportunity to participate and comment. Additionally, all local plan documents were posted on the internet. A public hearing was held May 28, 2020, where the Governance Council of Tehama County SELPA adopted the Local Plan in entirety at a public hearing.

Upon approval, the Local Plan will become the interim plan pending CDE approval. Additionally, to complete the full approval process, the approval of the governing boards of the Tehama County SELPA districts and the Superintendent of TCDE will be required. These approvals of the local plan will be submitted to the CDE. The local plan must be also posted on the website of each school district, the SELPA, and TCDE. This process will have to be approved on a 3 year cycle, per AB 1808.

The Local Plan brought forward for approval contains all required. All links to the draft Local Plan can be found on the SELPA website at:

<https://www.tehamaschools.org/Departments/SELPA/index.html>

**The Tehama County SELPA is respectfully requesting the return of the signed Local Plan Certification by June 25, 2020. Your LEA certifications will need to indicate your website where you post the local plan.**



# Corning Union High School District

## **Notice of Public Hearing**

### **2020-21 Corning Union High School District Budget**

This hearing is scheduled during the regular meeting of the Corning Union High School District Board of Education as follows:

**Thursday, June 18, 2020**

**5:45 p.m.**

Corning Union High School  
Library/Teleconference  
643 Blackburn Avenue  
Corning, CA 96021  
(530) 824-8000

Posted: June 9, 2020

Public Inspection: Monday June 15, 2020

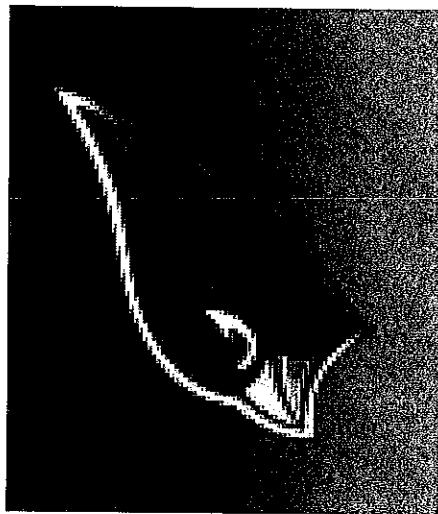
Corning Union High School

Centennial High School

Corning Public Library

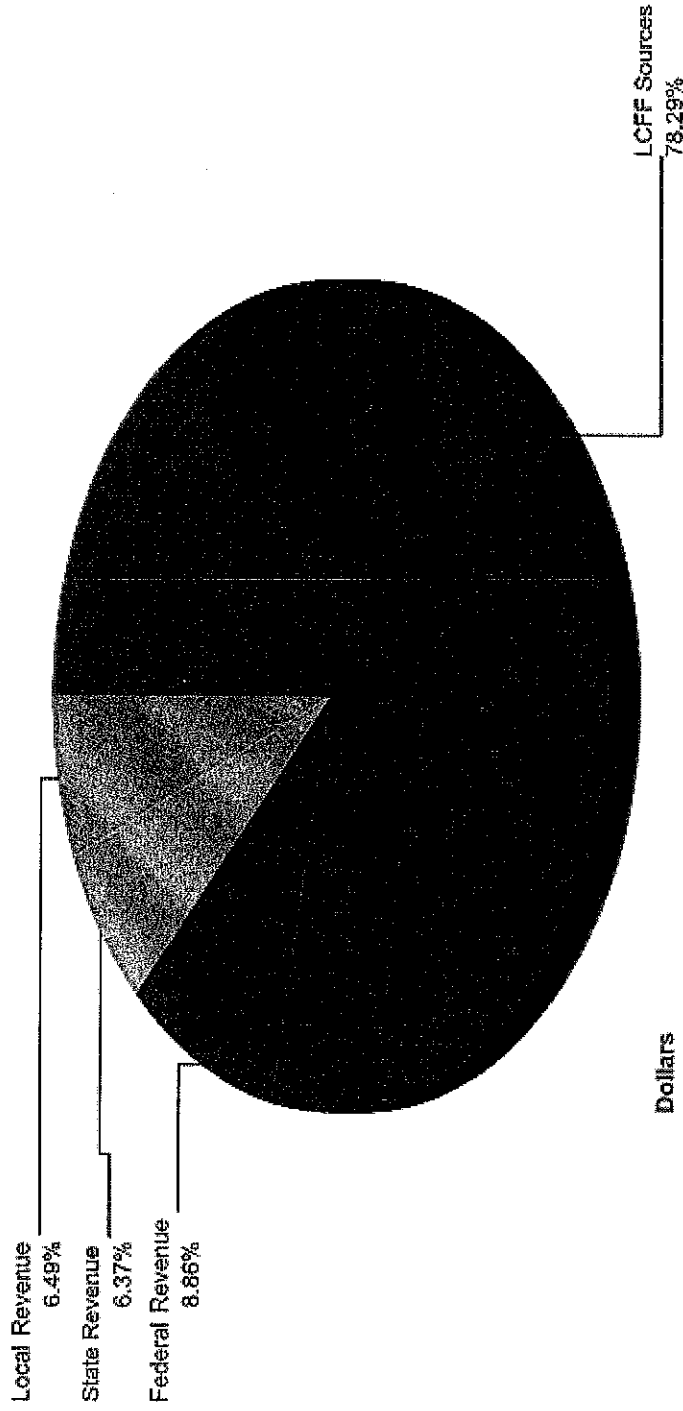
June 18, 2020

# **2020/21 Budget Adoption**



# **CORNING UNION HIGH SCHOOL DISTRICT**

June 18, 2020



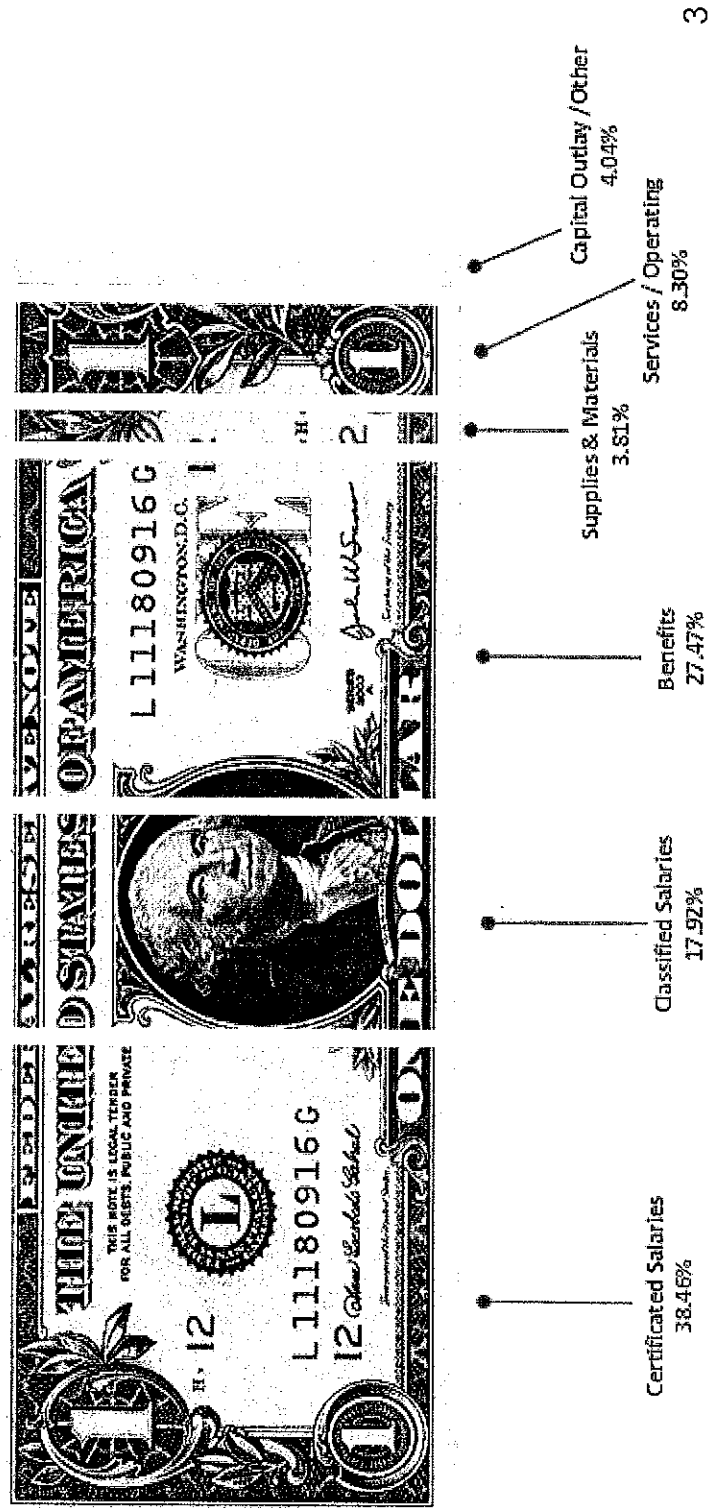
## Total Revenue Summary (as % of Total Revenue)

Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	11,130.26	11,352,861
Federal Revenue	1,259.01	1,284,192
Other State Revenue	905.22	923,326
Other Local Revenue	922.02	940,460
<b>Total Revenue</b>	<b>\$14,216.51</b>	<b>\$14,500,839</b>
Transfer In & Others	\$0.00	\$0
<b>Total Resources</b>	<b>\$14,216.51</b>	<b>\$14,500,839</b>

June 18, 2020

**Total Expenditure Summary**  
(as % of Total Expenditure)

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	4,732.51	4,827,157
Class. Non-Mgt. Salaries	2,175.43	2,218,940
Management Salaries	896.45	914,379
Employee Benefits	3,802.72	3,876,776
Books and Supplies	527.17	537,709
Services and Operating	1,149.53	1,172,516
Capital Outlay	19.61	20,000
Other Outgo	540.21	551,011
<b>Total Expenditure</b>	<b>\$13,843.62</b>	<b>\$14,120,488</b>
<b>Transfer out and Other:</b>	<b>\$0.00</b>	<b>\$0</b>
<b>Total Uses</b>	<b>\$13,843.62</b>	<b>\$14,120,488</b>



June 18, 2020

**2019/20 SECOND INTERIM  
TO  
2020/21 BUDGET ADOPTION  
COMPARISON**



# COMPARISON

## Unrestricted Revenues

	2019/20	2020/21	Difference
LCFF Sources	12,093,800	11,352,861	-740,939
Federal Revenue	0	0	0
Other State Revenue	226,122	218,924	-7,198
Other Local Revenue	405,807	225,431	-180,376
Total Revenues	12,725,729	11,797,216	-928,513

## LCFF Sources

	2019-20	2020-21
\$	8,078,472	\$ 7,149,376
	-	-
	1,504,501	1,504,501
	2,741,033	2,741,033
	(9,048)	(9,049)
	2,731,985	2,731,984
\$	12,314,958	\$ 11,385,861
	Non-Basic Aid	Non-Basic Aid
\$	-	\$ -
\$	-	\$ -
\$	12,314,958	\$ 11,385,861

True Decrease of \$929,097  
to LCFF funding

Total decrease of \$1,116,671  
in unrestricted revenue

June 18, 2020

# GRANT/ADDITIONAL FUNDING

	2018/19	2019/20	2021 est.
AG INCENTIVE GRANT	23,247	23,247	23,247
ESSER - CARE ACT	0	0	337,508
SB 117 - COVID	0	17,834	0
CTEIG	143,169	280,827	109,285
*CLASSIFIED PROF DEV.	7,872	0	0
*K12 STRONG WORKFOCE	0	416,788	0
*LOW PERFORMING STUDENTS BG	41,497	0	0
*MTSS	25,000	0	0
PERKINS	36,995	39,905	39,905
PROMISE NEIGHBORHOOD	290,000	322,107	424,000
STARS	295,000	275,000	275,000
*TIV BCOE VAPA	52,960	0	0
WORKABILITY	57,945	57,945	53,374
AE: WIOA	21,734	21,734	22,940
AE: AEBG	70,478	58,413	52,038
AE: CAL-WORKS	52,276	52,276	51,065
TOTAL	1,118,173	1,566,076	1,388,362



COST SAVING PHASESPHASE 1

- Reduce Deferred Maintenance contribution from general fund by \$133,200 in 2020-21.
  - Delayed Projects: Wi-Fi sprinkler system (\$8,500), new signage & awnings (\$5,700), new CUHS bell system (\$100,000), new Centennial foot bridge (\$15,000), New adult Ed carpet (\$4,000)
- Reduce Deferred Maintenance contribution from general fund by \$105,000 (stadium lights) in 2021-22.
- Reduce all supply (4000's) and service (5000's) budgets by 5% per year (\$90,000 annual savings)

TOTAL SAVINGS 2020-21: \$223,300

TOTAL SAVINGS 2021-22: \$195,000

TOTAL SAVINGS OVER TWO YEARS: \$418,000

PHASE 2

- Reduce Deferred Maintenance contribution from general fund by an additional \$6000 in 2020-21.
  - Delayed Projects: Palm Tree Pruning (\$1,200), Landscaping Upgrades (\$1,000), New Chairs/Desks (\$3,800)
- Reduce Deferred Maintenance contribution from general fund by an additional \$4,800 in 2021-22.
  - Delayed Projects: Landscaping Upgrades (\$1,000), New Chairs/Desks (\$3,800)
- Reduce all supply (4000's) and service (5000's) budgets by additional 5% per year (\$90,000 annual savings)

TOTAL SAVINGS 2020-21: \$96,000

TOTAL SAVINGS 2021-22: \$94,800

TOTAL ADDITIONAL SAVINGS OVER TWO YEARS: \$190,800

PHASE 3

- Reduce Deferred Maintenance contribution from general fund by an additional \$16,000 (parking lot resurface) in 2020-21.
- Reduce Deferred Maintenance contribution from general fund by an additional \$16,500 (parking lot resurface) in 2021-22.
- Reduce all supply (4000's) and service (5000's) budgets by an additional 5% per year (\$90,000 annual savings)

TOTAL SAVINGS 2020-21: \$116,000

TOTAL SAVINGS 2021-22: \$116,500

TOTAL ADDITIONAL SAVINGS OVER TWO YEARS: \$232,500

IF PHASE 3 WERE IMPLEMENTED AT BUDGET ADOPTION, THE DISTRICT WOULD SAVE \$841,300 OVER THE NEXT TWO FISCAL YEARS.

# COMPARISON

## Unrestricted Expenditures

	2019/20	2020/21	Difference
Certificated Salaries	4,555,291	4,591,732	36,441
Classified Salaries	1,487,617	1,449,579	-38,038
Employee Benefits	2,496,681	2,580,023	83,342
Books & Supplies	437,926	206,448	-231,478
Services	974,780	621,395	-353,385
Capital Outlay	1,189,672	0	-1,189,672
Other Outgo	389,815	286,963	-102,852
Total Expenditures	11,531,782	9,736,140	-1,795,642

June 18, 2020

## STATUTORY BENEFITS

OBJECT	Description	20/21	21/22	22/23	23/24	24/25	25/26	26/27
3101	STRS- CERT	16.150%	16.025%	18.10%*	18.10%*	18.10%*	18.10%*	18.10%*
3102	STRS-CLASS	16.150%	16.025%	18.10%*	18.10%*	18.10%*	18.10%*	18.10%*
3201	PERS-CERT	20.700%	22.840%	25.500%	26.200%	26.500%	26.400%	26.200%
3202	PERS-CLASS	20.700%	22.840%	25.500%	26.200%	26.500%	26.400%	26.200%
3301	OASDI (Social Security)	6.200%						
3302	OASDI (Social Security)	6.200%						
3311	Medicare	1.450%						
3312	Medicare	1.450%						
3501	SUI CERT	0.05%						
3502	SUI CLASS	0.05%						
3601	WC CERT	2.8768						
3602	WC CLASS	2.8768						

### 19/20 Rates total - Add your WC

Certificated: 17.65% 20.53%

Classified: 28.40% 31.28%

\*Beginning in 2021-22, the CalSTRS Board has authority to increase and decrease employer contribution rates within certain boundaries in order to fully exhaust the CalSTRS unfunded liability by 2045-46. This rate is subject to change.

### 19/20 Rates total - CUHSD

Certificated: 18.60% 21.21%

Classified: 27.42% 30.03%

### CHANGE

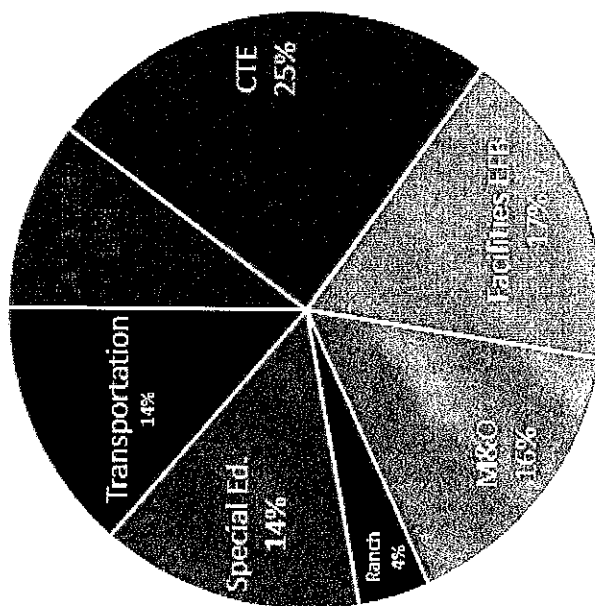
CERT DECREASED 0.68%

CLASSIFIED INCREASED 1.25%

June 18, 2020

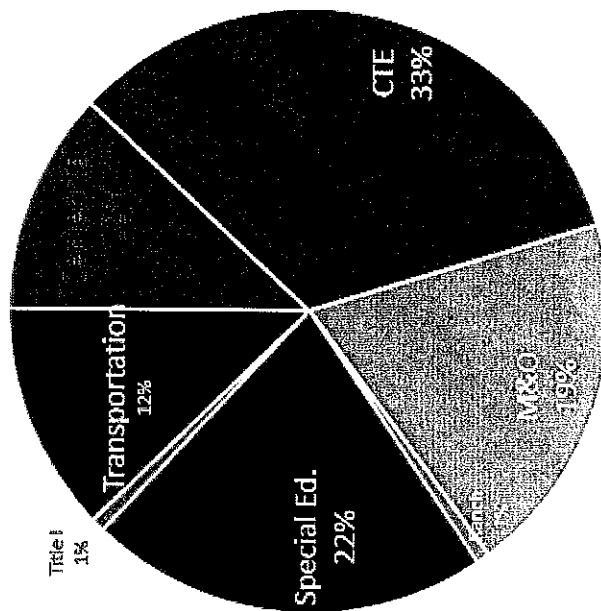
## Contribution to Restricted Programs

2019/20



Centennial	525,334.00
CTE	1,273,277.00
Facilities EFB	900,000.00
M&O	809,674.00
Ranch	200,000.00
Special Ed.	717,421.00
Title I	15,232.00
Transportation	702,578.00
Total Contribution	5,143,516.00

2020/21



Centennial	470,812.00
CTE	1,318,113.00
M&O	768,863.00
Ranch	27,645.00
Special Ed.	850,650.00
Title I	29,300.00
Transportation	483,723.00
Total Contribution	3,949,106.00

# Deferred Maintenance

## Fund 14

<b>FY 2021</b>		
<b>Beginning Balance</b>	\$33,602	
<b>Contribution</b>	\$175,000	
<b>Ending Balance</b>	\$19,602	
<b>Project</b>	<b>Cost</b>	
Parking Lot Resurface	\$16,000	Parking Lot Resurface 16,000
WiFi Sprinkler Controls	\$8,500	
Wrestling Tile Removal	\$3,000	Wrestling Tile Removal 3,000
Palm Tree Pruning	\$1,000	
Landscaping	\$1,000	
Centennial Bridge	\$15,000	
Adult Ed Carpet Replacement	\$4,000	
Signage/Awnings (Office)	\$5,700	
Intercom/Bell System	\$100,000	
North Gym Bleacher Handrails	\$18,000	
<b>TOTAL</b>	<b>33,000</b>	<b>33,000</b>
<b>2019/20 Contribution</b>	<b>210,000</b>	<b>210,000</b>
<b>Difference</b>	<b>(177,000)</b>	<b>(177,000)</b>

## COMPARISON

### Unrestricted Fund Balance, Reserves

	2019/20	2020/21	Difference
Beginning Fund Balance	3,917,300	3,892,563	-24,737
Increase (Decrease to Fund Balance)	-345,177	415,574	
Ending Fund Balance	3,572,123	4,308,137	736,014

June 18, 2020

**Other Funds  
Corning Union High School District  
2020/21 Budget Adoption**

	Adult Education Fund 11	Cafeteria Fund 13	Deferred Maint. Fund 14	Ranch Fund 19	BOND Fund 21	Capital Facilities Fund 25	Scholarships Fund 73
Revenue & Sources	\$129,439	\$735,200	\$33,700	\$175,380	\$9,130	\$1,000	\$0
Expenditures & Uses	\$129,439	\$708,592	\$58,500	* \$134,359	* \$2,609,130	\$0	\$0
*Planned Expenditures							
Other Sources (Uses)	\$0	\$0	\$0	\$0	\$2,600,000	\$0	\$0
Net Change	\$0	\$26,608	(\$24,800)	\$41,021	\$0	\$1,000	\$0
Beginning Balance	\$0	\$135,130	\$69,962	\$4,002,568	\$0	\$312,712	\$333,022
Ending Balance	\$0	\$161,738	\$45,162	* \$4,043,589	* \$0	\$313,712	\$333,022

June 18, 2020

Corning Union High School District  
UNRESTRICTED/RESTRICTED MULTI-YEAR PROJECTION  
2020/21 Budget Adoption

	2020 - 2021	2021 - 2022	2022 - 2023
Revenue and Sources	\$14,500,839	\$13,733,446	\$13,295,090
Expenditures and Uses	\$14,120,488	\$13,857,662	\$14,144,393
Net Change	\$380,351	-\$124,216	-\$849,303
Beginning Fund Balance	\$3,962,899	\$4,343,250	\$4,219,034
Ending Fund Balance	\$4,343,250	\$4,219,034	\$3,369,731

COMPONENTS OF ENDING FUND BALANCE

Nonspendable	\$1,000	\$1,000	\$1,000
Assigned	\$2,647,790	\$2,555,115	\$1,671,404
Reserve for Economic Uncertainty	\$1,694,460	\$1,662,919	\$1,697,327
Unassigned / Unappropriated	\$0	\$0	\$0



# Coming Union High School District 2020/21 Budget Attachment

Substantiation of Need for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties.

Combined and Unassigned/Unappropriated Fund Balances (Resources 0000-1999, Objects 9780,9789, and 9790)		2020/21 Budget
Fund		14,120,488
01: General Fund Expenditures and Other Financing Uses		4,343,250
Total Ending Fund Balance		4,343,250
Total Assigned and Unassigned Ending Fund Balances		12%
District Standard Reserve Level (% of Total Expenditures based on ADA)		1,694,460
Less District Minimum Recommended Reserve for Economic Uncertainties		2,648,790
Remaining Balance to Substantiate Need		
Substantiation of Need for Fund Balances in Excess of Minimum Recommended Reserve for Economic Uncertainties		Amount
Fund Description		
01 Non-spendable District Revolving Fund		\$1,000
01 Committed Restricted Carryover		\$35,113
01 Ag Bathroom		\$68,000
01 South Gym HVAC Install		\$65,000
01 Wifi Sprinkler Controls		\$8,500
01 Maintenance Projects - Facility upgrades		\$78,000
01 Cafeteria Kitchen Upgrade		\$285,000
01 Chromebook replacement and schoolwide use		\$200,000
01 Student Desks/Chairs		\$160,000
01 Retiree Benefit Balance (liability for current retiree benefits through 2022/23)		\$360,000
01 OPEB Trust Account		\$150,000
01 Safety - Fence		\$90,000
01 Safety - Updated Bell System		\$100,000
01 Safety - Intercom and security system		\$93,683
01 Bus Purchase - Two additional Buses		\$300,000
01 Vehicle Fleet - Transportation, Maintenance and District		\$160,000
01 Future textbook adoption		\$35,000
01 STRS/PERS Increases		\$160,000
01 Stadium Lights		\$105,000
01 District Office/Library Project		\$109,494
01 Technology: Update Server, etc		\$85,000
Total of Substantiated Needs		\$2,648,790
Remaining Unsubstantiated Balance		\$0

June 18, 2020

**QUESTIONS & COMMENTS**  
**BOARD OF TRUSTEES**  
**SUPERINTENDENT**

## SSC School District and Charter School Financial Projection Dartboard Governor's May Revision for 2020-21

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's May Revision proposal for 2020-21. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF GRADE SPAN FACTORS FOR 2020-21				
Entitlement Factors Per ADA*	K-3	4-6	7-8	9-12
2019-20 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Statutory COLA at 2.31%	\$178	\$181	\$186	\$215
2020-21 Base Grants Before Deficit	\$7,880	\$7,999	\$8,236	\$9,544
Deficit Factor at -10.00%	-\$788	-\$800	-\$824	-\$954
<b>2020-21 Base Grants After Deficit</b>	<b>\$7,092</b>	<b>\$7,199</b>	<b>\$7,412</b>	<b>\$8,590</b>
Grade Span Adjustment Factors	10.4%	—	—	2.6%
<b>Grade Span Adjustment Amounts</b>	<b>\$738</b>	<b>—</b>	<b>—</b>	<b>\$223</b>
2020-21 Adjusted Base Grants <sup>1</sup>	\$7,830	\$7,199	\$7,412	\$8,813

\*Average daily attendance (ADA)

LCFF PLANNING FACTORS					
Factor	2019-20	2020-21	2021-22	2022-23	2023-24
Department of Finance Statutory COLA	3.26%	2.31%	2.48%	3.26%	N/A
<b>Effective Deficit Factor<sup>2</sup></b>	—	<b>-7.92%</b>	<b>-7.92%</b>	<b>-7.92%</b>	<b>-7.92%</b>
<b>SSC Recommended Funded COLA<sup>3</sup></b>	—	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

OTHER PLANNING FACTORS						
Factors		2019-20	2020-21	2021-22	2022-23	2023-24
California CPI		2.06%	0.62%	1.73%	2.12%	2.26%
California Lottery <sup>4,5</sup>	Unrestricted per ADA	\$153	\$153	\$153	\$153	\$153
	Restricted per ADA	\$54	\$54	\$54	\$54	\$54
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.18	\$32.18	\$32.18	\$32.18	\$32.18
	Grades 9-12 per ADA	\$61.94	\$61.94	\$61.94	\$61.94	\$61.94
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$16.86	\$16.86	\$16.86	\$16.86	\$16.86
	Grades 9-12 per ADA	\$46.87	\$46.87	\$46.87	\$46.87	\$46.87
Interest Rate for Ten-Year Treasuries		1.22%	0.93%	1.23%	1.80%	2.10%
CalSTRS Employer Rate <sup>6</sup>		17.10%	16.15%	16.02%	18.10%	18.10%
CalPERS Employer Rate <sup>6</sup>		19.721%	20.70%	22.84%	25.50%	26.20%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$69,000 <sup>7</sup>	0 to 300
The greater of 4% or \$69,000 <sup>7</sup>	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Additional funding is provided for students who are designated as eligible for free or reduced price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 50% for each eligible student beyond the 55% identification rate threshold.

<sup>2</sup>Factor is applied against the 2019-20 base grants per ADA. Actual proration factor used for LCFF add-ons is 10% which is applied against 2019-20 amounts for transportation, Targeted Instructional Improvement Block Grant (TIIG), minimum state aid, Economic Recovery Target and necessary small schools.

<sup>3</sup>Recommended funded COLA is based on the projection that the Proposition 98 guarantee is not expected to recover to 2019-20 levels during forecast period, and a deficit factor is applied in each year.

<sup>4</sup>Rate for 2020-21 expected to be released by California Department of Education in late June 2020.

<sup>5</sup>Future rates are expected to decrease as a result of the pandemic and the Dartboard will be updated as revised estimates are released.

<sup>6</sup>California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2020-21 and 2021-22 are bought down by a \$2.3 billion payment from state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

<sup>7</sup>Rate adjusts upward to \$71,000 beginning in 2020-21.

ANNUAL BUDGET REPORT:  
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:



This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.



If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.


Budget available for inspection at:

Public Hearing:

Place: Corning High School District Front Office  
Date: June 15, 2020

Place: Corning High School Library  
Date: June 18, 2020  
Time: 05:45 PM

Adoption Date: June 18, 2020

Signed:   
Clerk/Secretary of the Governing Board  
(Original signature required)

Contact person for additional information on the budget reports:

Name: Christine Fears

Telephone: 530-824-8002

Title: Chief Business Official

E-mail: cfears@corninghs.org

### Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)				
			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
				X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
			Jun 18, 2020	

ADDITIONAL FISCAL INDICATORS				
			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)				
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No	Yes
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

( ) Our district is self-insured for workers' compensation claims as defined in Education Code  
Section 42141(a):

Total liabilities actuarially determined:

Less: Amount of total liabilities reserved in budget:

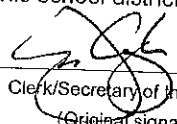
Estimated accrued but unfunded liabilities:

\$ \_\_\_\_\_  
\$ \_\_\_\_\_  
\$ \_\_\_\_\_ 0.00

(X) This school district is self-insured for workers' compensation claims  
through a JPA, and offers the following information:  
NVSIG

( ) This school district is not self-insured for workers' compensation claims.

Signed

  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Jun 18, 2020

For additional information on this certification, please contact:

Name: Christine Fears

Title: Chief Business Official

Telephone: 530-824-8002

E-mail: cfears@corninghs.org



Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,017.95	1,020.49	1,020.49	990.00	990.00	1,020.49
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,017.95	1,020.49	1,020.49	990.00	990.00	1,020.49
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	2.54	2.54	2.54	2.54	2.54	2.54
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.54	2.54	2.54	2.54	2.54	2.54
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,020.49	1,023.03	1,023.03	992.54	992.54	1,023.03
7. Adults In Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	357,500.00		357,500.00			357,500.00
Work in Progress	752,819.00		752,819.00			752,819.00
Total capital assets not being depreciated	1,110,319.00	0.00	1,110,319.00	0.00	0.00	1,110,319.00
Capital assets being depreciated:						
Land Improvements	5,433,108.00		5,433,108.00			5,433,108.00
Buildings	17,965,819.00		17,965,819.00			17,965,819.00
Equipment	2,065,405.00		2,065,405.00			2,065,405.00
Total capital assets being depreciated	25,464,332.00	0.00	25,464,332.00	0.00	0.00	25,464,332.00
Accumulated Depreciation for:						
Land Improvements	(1,163,836.00)		(1,163,836.00)			(1,163,836.00)
Buildings	(9,803,612.00)		(9,803,612.00)			(9,803,612.00)
Equipment	(945,685.00)		(945,685.00)			(945,685.00)
Total accumulated depreciation	(11,913,133.00)	0.00	(11,913,133.00)	0.00	0.00	(11,913,133.00)
Total capital assets being depreciated, net	13,551,199.00	0.00	13,551,199.00	0.00	0.00	13,551,199.00
Governmental activity capital assets, net	14,661,518.00	0.00	14,661,518.00	0.00	0.00	14,661,518.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land						
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

		July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
Object	JUNE								
<b>A. BEGINNING CASH</b>									
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019								
Property Taxes	8020-8079								
Miscellaneous Funds	8080-8099								
Federal Revenue	8100-8299								
Other State Revenue	8300-8599								
Other Local Revenue	8600-8799								
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
<b>TOTAL RECEIPTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999								
Classified Salaries	2000-2999								
Employee Benefits	3000-3999								
Books and Supplies	4000-4999								
Services	5000-5999								
Capital Outlay	6000-6599								
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
<b>TOTAL DISBURSEMENTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
<b>F. ENDING CASH (A + E)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

[illegible]

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
Object	JUNE								
<b>A. BEGINNING CASH</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019								
Property Taxes	8020-8079								
Miscellaneous Funds	8080-8089								
Federal Revenue	8100-8299								
Other State Revenue	8300-8599								
Other Local Revenue	8600-8799								
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
<b>TOTAL RECEIPTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999								
Classified Salaries	2000-2999								
Employee Benefits	3000-3999								
Books and Supplies	4000-4999								
Services	5000-5999								
Capital Outlay	6000-6599								
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
<b>TOTAL DISBURSEMENTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>F. ENDING CASH (A + E)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>	JUNE	0.00	0.00	0.00	0.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources	8010-8019								
Principal Apportionment	8020-8079							0.00	
Property Taxes	8080-8099							0.00	
Miscellaneous Funds	8100-8299							0.00	
Federal Revenue	8300-8599							0.00	
Other State Revenue	8600-8799							0.00	
Other Local Revenue	8810-8929							0.00	
Interfund Transfers In	8930-8979							0.00	
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>									
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7500-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
<b>TOTAL DISBURSEMENTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>F. ENDING CASH (A + E)</b>		0.00	0.00	0.00	0.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								0.00	



July 1 Budget  
2020-21 Budget  
GENERAL FUND  
Current Expense Formula/Minimum Classroom Compensation

52 71506 00000  
Form C1

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	ED No.
1000 - Certificated Salaries	5,430,258.00	301	0.00	303	5,430,258.00	305	117,100.00		307	5,313,158.00	308
2000 - Classified Salaries	2,530,218.00	311	0.00	313	2,530,218.00	315	296,624.00		317	2,233,594.00	318
3000 - Employee Benefits	3,878,776.00	321	107,475.00	323	3,771,301.00	325	170,082.00		327	3,601,219.00	328
4000 - Books, Supplies Equip Replace. (6500)	537,709.00	331	0.00	333	537,709.00	335	281,005.00		337	256,704.00	338
5000 - Services . . . & 7300 - Indirect Costs	1,170,366.00	341	2,200.00	343	1,168,166.00	345	158,865.00		347	1,009,301.00	348
<b>TOTAL</b>					<b>13,437,652.00</b>	<b>365</b>			<b>367</b>	<b>12,413,976.00</b>	<b>368</b>

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .			1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .			2100	380
3. STRS. . . . .			3101 & 3102	382
4. PERS. . . . .			3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .			3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .				
7. Unemployment Insurance. . . . .			3401 & 3402	385
8. Workers' Compensation Insurance. . . . .			3501 & 3502	390
9. OPEB, Active Employees (EC 41372). . . . .			3601 & 3602	392
10. Other Benefits (EC 22310). . . . .			3751 & 3752	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			3901 & 3902	393
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .				395
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .				0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .				83,934.00
14. TOTAL SALARIES AND BENEFITS. . . . .				396
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .				6,961,277.00
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X'). . . . .				56.08%

PART III: DEFICIENCY AMOUNT

The deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	50.00%
Percentage spent by this district (Part II, Line 15) . . . . .	56.08%
Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	12,413,976.00
Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

July 1 Budget  
2020-21 Budget  
GENERAL FUND  
Current Expense Formula/Minimum Classroom Compensation

Condition	Control (%)	Low (%)	High (%)
No compensation	100	95	90
Low compensation	98	92	88
High compensation	96	88	82
Very high compensation	95	85	75

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	5,639,143.00		5,639,143.00			5,639,143.00	
State School Building Loans Payable	2,371,856.00		2,371,856.00			2,371,856.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	135,442.00		135,442.00			135,442.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	359,902.00		359,902.00			359,902.00	
Net Pension Liability	11,518,818.00		11,518,818.00			11,518,818.00	
Total/Net OPEB Liability	1,759,145.00		1,759,145.00			1,759,145.00	
Compensated Absences Payable	35,295.00		35,295.00			35,295.00	
Governmental activities long-term liabilities	21,819,601.00	0.00	21,819,601.00	0.00	0.00	21,819,601.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	15,582,088.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,634,487.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,411,561.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	407,134.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,142.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,820,837.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (if negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				12,126,764.00

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		
B. Expenditures per ADA (Line I.E divided by Line II.A)		1,023.03
		11,853.77
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		
	11,283,329.92	11,773.09
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	11,283,329.92	11,773.09
B. Required effort (Line A.2 times 90%)	10,154,996.93	10,595.78
C. Current year expenditures (Line I.E and Line II.B)	12,126,764.00	11,853.77
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

### Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

#### A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000)

643,633.00

2. Contracted general administrative positions not paid through payroll

- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

#### B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

10,672,141.00

#### C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

6.03%

### Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

#### A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

0.00

#### B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	880,443.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	24,825.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	91,727.09
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	108.54
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	997,103.63
9. Carry-Forward Adjustment (Part IV, Line F)	81,694.60
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,078,798.23

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	7,985,921.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	918,581.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,563,273.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	480,238.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	264,902.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	21,103.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,429,451.91
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	1,691.46
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	136,983.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	332,077.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	105,588.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	13,239,809.37

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B19)

7.53%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2021-22 see [www.cde.ca.gov/fg/ac/lc](http://www.cde.ca.gov/fg/ac/lc))  
(Line A10 divided by Line B19)

8.15%



#### Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	997,103.63
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(164,711.84)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.67%) times Part III, Line B19); zero if negative	81,694.60
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.67%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.15%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	81,694.60
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	81,694.60

Approved indirect cost rate: 5.67%

Highest rate used in any program: 8.15%

Note: In one or more resources, the rate used is greater than the approved rate.

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	1100	130,151.00	8,168.00	6.28%
01	3310	701,986.00	6,902.00	0.98%
01	4124	265,811.00	4,501.00	1.69%
01	4126	100,787.00	4,315.00	4.28%
01	6500	261,922.00	21,345.00	8.15%
01	6520	54,945.00	3,000.00	5.46%

July 1 Budget  
2019-20 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	34,505.00		48,296.00	82,801.00
2. State Lottery Revenue	8560	163,005.00		61,562.00	224,567.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		197,510.00	0.00	109,858.00	307,368.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	35,550.00		45,911.00	81,461.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	94,601.00			94,601.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			80.00	80.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	8,168.00			8,168.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		138,319.00	0.00	45,991.00	184,310.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	59,191.00	0.00	63,867.00	123,058.00
<b>D. COMMENTS:</b>					
The cost is for reference materials that is online based. It is a pertinent resource for instruction.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	11,352,861.00	-2.62%	11,055,841.00	-0.12%	11,042,370.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	218,924.00	0.00%	218,924.00	0.00%	218,924.00
4. Other Local Revenues	8600-8799	225,431.00	0.00%	225,431.00	0.00%	225,431.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,645,502.00)	1.41%	(1,668,749.00)	24.88%	(2,083,988.00)
6. Total (Sum lines A1 thru A5c)		10,151,714.00	-3.15%	9,831,447.00	-4.36%	9,402,737.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,591,732.00		4,706,525.00
b. Step & Column Adjustment				114,793.00		117,663.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,591,732.00	2.50%	4,706,525.00	2.50%	4,824,188.00
2. Classified Salaries						
a. Base Salaries				1,449,579.00		1,485,818.00
b. Step & Column Adjustment				36,239.00		37,145.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,449,579.00	2.50%	1,485,818.00	2.50%	1,522,963.00
3. Employee Benefits	3000-3999	2,580,023.00	2.33%	2,640,030.00	6.69%	2,816,712.00
4. Books and Supplies	4000-4999	206,448.00	0.00%	206,448.00	0.00%	206,448.00
5. Services and Other Operating Expenditures	5000-5999	621,395.00	-3.22%	601,395.00	0.00%	601,395.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	338,425.00	-1.96%	331,796.00	0.00%	331,796.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(51,462.00)	0.00%	(51,462.00)	0.00%	(51,462.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		9,736,140.00	1.89%	9,920,550.00	3.34%	10,252,040.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		415,574.00		(89,103.00)		(849,303.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,892,563.00		4,308,137.00		4,219,034.00
2. Ending Fund Balance (Sum lines C and D1)		4,308,137.00		4,219,034.00		3,369,731.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,612,677.00		2,555,115.00		1,671,404.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,694,460.00		1,662,919.00		1,697,327.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,308,137.00		4,219,034.00		3,369,731.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,694,460.00		1,662,919.00		1,697,327.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		1,694,460.00		1,662,919.00		1,697,327.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFR/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	1,284,192.00	-26.28%	946,684.00	0.00%	946,684.00
3. Other State Revenues	8300-8599	704,402.00	-15.51%	595,117.00	0.00%	595,117.00
4. Other Local Revenues	8600-8799	715,029.00	-3.30%	691,449.00	-61.45%	266,564.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,645,502.00	1.41%	1,668,749.00	24.88%	2,083,988.00
6. Total (Sum lines A1 thru A5c)		4,349,125.00	-10.28%	3,901,999.00	-0.25%	3,892,353.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				838,526.00		859,489.00
b. Step & Column Adjustment				20,963.00		21,487.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	838,526.00	2.50%	859,489.00	2.50%	880,976.00
2. Classified Salaries						
a. Base Salaries				1,080,639.00		1,107,655.00
b. Step & Column Adjustment				27,016.00		27,691.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,080,639.00	2.50%	1,107,655.00	2.50%	1,135,346.00
3. Employee Benefits	3000-3999	1,298,753.00	2.71%	1,333,911.00	4.65%	1,395,887.00
4. Books and Supplies	4000-4999	331,261.00	-52.91%	156,000.00	-33.27%	104,096.00
5. Services and Other Operating Expenditures	5000-5999	551,121.00	-49.92%	276,009.00	-37.68%	172,000.00
6. Capital Outlay	6000-6999	20,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	214,736.00	-27.94%	154,736.00	0.00%	154,736.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	49,312.00	0.00%	49,312.00	0.00%	49,312.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		4,384,348.00	-10.20%	3,937,112.00	-1.14%	3,892,353.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(35,223.00)		(35,113.00)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		70,336.00		35,113.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		35,113.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	35,113.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		35,113.00		0.00		0.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	11,352,861.00	-2.62%	11,055,841.00	-0.12%	11,042,370.00
2. Federal Revenues	8100-8299	1,284,192.00	-26.28%	946,684.00	0.00%	946,684.00
3. Other State Revenues	8300-8599	923,326.00	-11.84%	814,041.00	0.00%	814,041.00
4. Other Local Revenues	8600-8799	940,460.00	-2.51%	916,880.00	-46.34%	491,995.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		14,500,839.00	-5.29%	13,733,446.00	-3.19%	13,295,090.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				5,430,258.00		5,566,014.00
b. Step & Column Adjustment				135,756.00		139,150.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,430,258.00	2.50%	5,566,014.00	2.50%	5,705,164.00
2. Classified Salaries						
a. Base Salaries				2,530,218.00		2,593,473.00
b. Step & Column Adjustment				63,255.00		64,836.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,530,218.00	2.50%	2,593,473.00	2.50%	2,658,309.00
3. Employee Benefits	3000-3999	3,878,776.00	2.45%	3,973,941.00	6.01%	4,212,599.00
4. Books and Supplies	4000-4999	537,709.00	-32.59%	362,448.00	-14.32%	310,544.00
5. Services and Other Operating Expenditures	5000-5999	1,172,516.00	-25.17%	877,404.00	-11.85%	773,395.00
6. Capital Outlay	6000-6999	20,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	553,161.00	-12.05%	486,532.00	0.00%	486,532.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,150.00)	0.00%	(2,150.00)	0.00%	(2,150.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		14,120,488.00	-1.86%	13,857,662.00	2.07%	14,144,393.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		380,351.00		(124,216.00)		(849,303.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1c)		3,962,899.00		4,343,250.00		4,219,034.00
2. Ending Fund Balance (Sum lines C and D1)		4,343,250.00		4,219,034.00		3,369,731.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	35,113.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,612,677.00		2,555,115.00		1,671,404.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,694,460.00		1,662,919.00		1,697,327.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,343,250.00		4,219,034.00		3,369,731.00



Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,694,460.00		1,662,919.00		1,697,327.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,694,460.00		1,662,919.00		1,697,327.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.00%		12.00%		12.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		990.00		992.54		992.54
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		14,120,488.00		13,857,662.00		14,144,393.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		14,120,488.00		13,857,662.00		14,144,393.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		564,819.52		554,306.48		565,775.72
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		564,819.52		554,306.48		565,775.72
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

July 1 Budget  
2019-20 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 8750	Transfers Out 8750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(12,887.00)	0.00	(2,150.00)				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
08 STUDENT ACTIVITY SPECIAL REVENUE FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
09 CHARTER SCHOOLS SPECIAL REVENUE FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
10 SPECIAL EDUCATION PASS-THROUGH FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND							0.00	0.00
Expenditure Detail	0.00	0.00	2,150.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
12 CHILD DEVELOPMENT FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
13 CAFETERIA SPECIAL REVENUE FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
14 DEFERRED MAINTENANCE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
15 PUPIL TRANSPORTATION EQUIPMENT FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
18 SCHOOL BUS EMISSIONS REDUCTION FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
19 FOUNDATION SPECIAL REVENUE FUND							0.00	0.00
Expenditure Detail	12,887.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation						0.00		
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
21 BUILDING FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
25 CAPITAL FACILITIES FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
35 COUNTY SCHOOL FACILITIES FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
51 BOND INTEREST AND REDEMPTION FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
53 TAX OVERRIDE FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
56 DEBT SERVICE FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
57 FOUNDATION PERMANENT FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation						0.00		
							0.00	0.00

July 1 Budget  
2019-20 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

52 71508 00000  
Form SI/

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9810
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
62 CHARTER SCHOOLS ENTERPRISE FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
63 OTHER ENTERPRISE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
66 WAREHOUSE REVOLVING FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
67 SELF-INSURANCE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
71 RETIREE BENEFIT FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
76 WARRANT/PASS-THROUGH FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	12,687.00	(12,687.00)	2,150.00	(2,150.00)	0.00	0.00	0.00	0.00

July 1 Budget  
2020-21 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(12,887.00)	0.00	(2,150.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	2,150.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	12,887.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
50 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

July 1 Budget  
2020-21 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
78 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	12,687.00	(12,687.00)	2,150.00	(2,150.00)	0.00	0.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

### 1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	899	919		
Charter School				
Total ADA	899	919	N/A	Met
Second Prior Year (2018-19)				
District Regular	919	961		
Charter School				
Total ADA	919	961	N/A	Met
First Prior Year (2019-20)				
District Regular	1,009	1,020		
Charter School		0		
Total ADA	1,009	1,020	N/A	Met
Budget Year (2020-21)				
District Regular	1,020			
Charter School	0			
Total ADA	1,020			

### 1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

### 2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	956	974		
Charter School				
<b>Total Enrollment</b>	<b>956</b>	<b>974</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	956	1,010		
Charter School				
<b>Total Enrollment</b>	<b>956</b>	<b>1,010</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	1,050	1,076		
Charter School				
<b>Total Enrollment</b>	<b>1,050</b>	<b>1,076</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	1,050			
Charter School				
<b>Total Enrollment</b>	<b>1,050</b>			

### 2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

**STANDARD:** Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

#### 3A. Calculating the District's ADA to Enrollment Standard

**DATA ENTRY:** All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	919	974	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>919</b>	<b>974</b>	<b>94.4%</b>
Second Prior Year (2018-19)			
District Regular	961	1,010	
Charter School			
<b>Total ADA/Enrollment</b>	<b>961</b>	<b>1,010</b>	<b>95.1%</b>
First Prior Year (2019-20)			
District Regular	1,018	1,076	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>1,018</b>	<b>1,076</b>	<b>94.6%</b>
Historical Average Ratio:			94.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.2%

#### 3B. Calculating the District's Projected Ratio of ADA to Enrollment

**DATA ENTRY:** Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	990	1,050		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>990</b>	<b>1,050</b>	<b>94.3%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	990	1,050		
Charter School				
<b>Total ADA/Enrollment</b>	<b>990</b>	<b>1,050</b>	<b>94.3%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	990	1,050		
Charter School				
<b>Total ADA/Enrollment</b>	<b>990</b>	<b>1,050</b>	<b>94.3%</b>	<b>Met</b>

#### 3C. Comparison of District ADA to Enrollment Ratio to the Standard

**DATA ENTRY:** Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)



#### 4. CRITERION: LCFF Revenue

**STANDARD:** Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup> Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

##### 4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

##### 4A1. Calculating the District's LCFF Revenue Standard

**DATA ENTRY:** Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

**Note:** Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

##### Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	1,023.03	1,023.03		
b. Prior Year ADA (Funded)		1,023.03	1,023.03	0.00
c. Difference (Step 1a minus Step 1b)		0.00	(1,023.03)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-100.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		0.00%	-100.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.00% to 1.00%	-101.00% to -99.00%	-1.00% to 1.00%

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	2,741,033.00	2,741,033.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

**4B. Calculating the District's Projected Change in LCFF Revenue**

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	12,324,006.00	11,394,910.00	11,055,841.00	11,042,370.00
District's Projected Change in LCFF Revenue:		-7.54%	-2.98%	-0.12%
LCFF Revenue Standard:		-1.00% to 1.00%	-101.00% to -99.00%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

**4C. Comparison of District LCFF Revenue to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:  
(required if NOT met)

These are not met due to any change in enrollment or ADA. This is due to the decrease in funding due to COVID 19. There is a 7% reduction in LCFF.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	7,295,496.91	8,635,262.92	84.5%
Second Prior Year (2018-19)	7,769,891.27	9,005,172.73	86.3%
First Prior Year (2019-20)	8,424,230.00	11,209,630.00	75.2%
	Historical Average Ratio:		82.0%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	4.0%	4.0%	4.0%
	78.0% to 86.0%	78.0% to 86.0%	78.0% to 86.0%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	8,621,334.00	9,736,140.00	88.5%	Not Met
1st Subsequent Year (2021-22)	8,832,373.00	9,920,550.00	89.0%	Not Met
2nd Subsequent Year (2022-23)	9,163,863.00	10,252,040.00	89.4%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:  
(required if NOT met)

The ratio increased due to the decrease in Revenue. The District has a three phase plan to cut spending in order to aid in bringing this down.

## 6. CRITERION: Other Revenues and Expenditures

**STANDARD:** Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

### 6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.00%	-100.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-110.00% to -90.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-105.00% to -95.00%	-5.00% to 5.00%

### 6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2019-20)	1,008,762.00		
Budget Year (2020-21)	1,284,192.00	27.30%	Yes
1st Subsequent Year (2021-22)	946,684.00	-26.28%	Yes
2nd Subsequent Year (2022-23)	946,684.00	0.00%	No

Explanation:  
(required if Yes)

The spike in the revenue for 20/21 is funding from the CARE act. The decrease is due to removing that funding in the out years.

#### Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2019-20)	1,476,455.00		
Budget Year (2020-21)	923,326.00	-37.46%	Yes
1st Subsequent Year (2021-22)	814,041.00	-11.84%	Yes
2nd Subsequent Year (2022-23)	814,041.00	0.00%	No

Explanation:  
(required if Yes)

In 2019-20 the District received \$480,000 in k12 funding that was one time. This is the difference. In the current year we have CTEIG funding of \$109,000 which is removed in the two out years.

#### Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2019-20)	958,751.00		
Budget Year (2020-21)	940,460.00	-1.91%	No
1st Subsequent Year (2021-22)	916,880.00	-2.51%	Yes
2nd Subsequent Year (2022-23)	491,995.00	-46.34%	Yes

Explanation:  
(required if Yes)

The district aims on the conservative side involving local revenue. In the out years, the removal of the promise neighborhood grant and a student graduates that is in NPS placement.

#### Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2019-20)	658,689.00		
Budget Year (2020-21)	537,709.00	-18.37%	Yes
1st Subsequent Year (2021-22)	362,448.00	-32.59%	Yes
2nd Subsequent Year (2022-23)	310,544.00	-14.32%	Yes

Explanation:  
(required if Yes)

The is a large decrease in expenditures over the next three years to follow our three phase plan in order to maintain during the loss of revenue from LCFF.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)**

First Prior Year (2019-20)	1,582,327.00		
Budget Year (2020-21)	1,172,516.00	-25.90%	Yes
1st Subsequent Year (2021-22)	877,404.00	-25.17%	Yes
2nd Subsequent Year (2022-23)	773,395.00	-11.85%	Yes

Explanation:  
(required if Yes)

The is a large decrease in expenditures over the next three years to follow our three phase plan in order to maintain during the loss of revenue from LCFF.

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2019-20)	3,443,968.00		
Budget Year (2020-21)	3,147,978.00	-8.59%	Met
1st Subsequent Year (2021-22)	2,677,605.00	-14.94%	Not Met
2nd Subsequent Year (2022-23)	2,252,720.00	-15.87%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2019-20)	2,241,016.00		
Budget Year (2020-21)	1,710,225.00	-23.69%	Not Met
1st Subsequent Year (2021-22)	1,239,852.00	-27.50%	Not Met
2nd Subsequent Year (2022-23)	1,083,939.00	-12.58%	Not Met

**6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:  
Federal Revenue  
(linked from 6B  
if NOT met)

The spike in the revenue for 20/21 is funding from the CARE act. The decrease is due to removing that funding in the out years.

Explanation:  
Other State Revenue  
(linked from 6B  
if NOT met)

In 2019-20 the District received \$480,000 in k12 funding that was one time. This is the difference. In the current year we have CTEIG funding of \$109,000 which is removed in the two out years.

Explanation:  
Other Local Revenue  
(linked from 6B  
if NOT met)

The district aims on the conservative side involving local revenue. In the out years, the removal of the promise neighborhood grant and a student graduates that is in NPS placement.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:  
Books and Supplies  
(linked from 6B  
if NOT met)

The is a large decrease in expenditures over the next three years to follow our three phase plan in order to maintain during the loss of revenue from LCFF.

Explanation:  
Services and Other Exps  
(linked from 6B  
if NOT met)

The is a large decrease in expenditures over the next three years to follow our three phase plan in order to maintain during the loss of revenue from LCFF.

**7. CRITERION: Facilities Maintenance**

**STANDARD:** Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

**DATA ENTRY:** Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

No
0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)
- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
- c. Net Budgeted Expenditures and Other Financing Uses

14,120,488.00				
0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account		Status
14,120,488.00	423,614.64	768,863.00		Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

**Explanation:**  
(required if NOT met and Other is marked)

--

## 8. CRITERION: Deficit Spending

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

### 8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	957,687.00	1,578,859.00	1,869,852.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	31,991.43	34,504.59	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	989,678.43	1,613,363.59	1,869,852.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	12,029,931.30	13,157,157.71	15,582,088.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	12,029,931.30	13,157,157.71	15,582,088.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.2%	12.3%	12.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.7%	4.1%	4.0%

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

### 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	856,418.11	8,635,262.92	N/A	Met
Second Prior Year (2018-19)	1,733,973.41	9,022,212.01	N/A	Met
First Prior Year (2019-20)	(24,737.00)	11,209,630.00	0.2%	Met
Budget Year (2020-21) (Information only)	415,574.00	9,736,140.00		

### 8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:  
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	905,673.00	1,326,908.43	N/A	Met
Second Prior Year (2018-19)	1,283,829.00	2,183,326.54	N/A	Met
First Prior Year (2019-20)	3,442,948.00	3,917,300.00	N/A	Met
Budget Year (2020-21) (Information only)	3,892,563.00			

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)



# 10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$71,000 (greater of)	0	to 300
4% or \$71,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	990	993	993
District's Reserve Standard Percentage Level:	4%	4%	4%

## 10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s):

No

- Special Education Pass-through Funds  
(Fund 10, resources 3300-3499 and 6500-6540,  
objects 7211-7213 and 7221-7223)

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0.00	0.00	0.00

## 10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	14,120,488.00	13,857,662.00	14,144,393.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	14,120,488.00	13,857,662.00	14,144,393.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	564,819.52	554,306.48	565,775.72
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	564,819.52	554,306.48	565,775.72

### 10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.  
All other data are extracted or calculated.

#### Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,694,460.00	1,662,919.00	1,697,327.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,694,460.00	1,662,919.00	1,697,327.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.00%	12.00%	12.00%
District's Reserve Standard (Section 10B, Line 7):	564,819.52	554,306.48	565,775.72
Status:	Met	Met	Met

### 10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

## SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

### S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

### S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

### S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

## S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0%  
or -\$20,000 to +\$20,000

### S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2019-20)	(1,530,614.00)			
Budget Year (2020-21)	(1,645,502.00)	114,888.00	7.5%	
1st Subsequent Year (2021-22)	(1,668,749.00)	23,247.00	1.4%	Met
2nd Subsequent Year (2022-23)	(2,083,988.00)	415,239.00	24.9%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?				
				No

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

### S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:  
(required if NOT met)

There is an increase to the contribution in the third year due to the continued decrease in revenue while maintaining the salary and benefits.

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

- 1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

--

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:  
(required if YES)


## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

### S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
QZAB (Solar Project Funding)	11	General Fund	01.0560	2,152,170
2019 Bus Purchase	3	General Fund	01.0723	219,985
TOTAL:				2,372,155

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
QZAB (Solar Project Funding)	160,000	160,000	160,000	160,000
2019 Bus Purchase	77,145	77,145	77,145	77,145
Total Annual Payments:	237,145	237,145	237,145	237,145
Has total annual payment increased over prior year (2019-20)?	No	No	No	No

**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:  
(required if Yes  
to increase in total  
annual payments)

**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:  
(required if Yes)

## S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

### S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:  
a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

All employees will receive Health and Welfare after retirement if they meet the following criteria: 1. Must be employed with the District for at least 10 years. 2. If employee obtains Medical coverage for another employer after leaving, they will no longer be covered. Coverage ends on the month they turn 65 years of age.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Actuarial

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. Total OPEB liability

- b. OPEB plan(s) fiduciary net position (if applicable)

- c. Total/Net OPEB liability (Line 4a minus Line 4b)

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

1,916,548.00

0.00

1,916,548.00

Actuarial

Jun 30, 2019

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

- d. Number of retirees receiving OPEB benefits

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
209,482.00	0.00	0.00
118,192.00	84,000.00	84,000.00
118,192.00	84,000.00	84,000.00
11	7	7



**S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities  
a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions  
a. Required contribution (funding) for self-insurance programs  
b. Amount contributed (funded) for self-insurance programs

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

## S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

### S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	60.0	61.0	61.0	61.0

#### Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

#### Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

52,910

7. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
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**Certificated (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
131,653	135,756	135,756

**Certificated (Non-management) Attrition (layoffs and retirements)**

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
Yes	Yes	Yes

**Certificated (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):


**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	63.0	63.0	63.0	63.0

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?  
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

No

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

**Negotiations Settled**

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?  
If Yes, date of Superintendent and CBO certification:
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?  
If Yes, date of budget revision board adoption:
4. Period covered by the agreement: Begin Date: End Date:
5. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**One Year Agreement**  
Total cost of salary settlement

% change in salary schedule from prior year or

**Multiyear Agreement**  
Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

**Negotiations Not Settled**

6. Cost of a one percent increase in salary and statutory benefits

23,591

7. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

**Classified (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes

**Classified (Non-management) Prior Year Settlements**

- Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

No		

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**Classified (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
65,309	63,244	64,836

**Classified (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
Yes	Yes	Yes

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):


**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	12.0	13.0	13.0	13.0

**Management/Supervisor/Confidential  
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Management/Supervisor/Confidential  
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes

**Management/Supervisor/Confidential  
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes

**Management/Supervisor/Confidential  
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes

**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 18, 2020

**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

## ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:  
(optional)

End of School District Budget Criteria and Standards Review



			2019-20 Estimated Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	12,104,958.00	0.00	12,104,958.00	11,352,861.00	0.00	11,352,861.00	-6.2%
2) Federal Revenue		8100-8299	0.00	1,008,762.00	1,008,762.00	0.00	1,284,192.00	1,284,192.00	27.3%
3) Other State Revenue		8300-8599	226,122.00	1,250,333.00	1,476,455.00	218,924.00	704,402.00	923,326.00	-37.5%
4) Other Local Revenue		8600-8799	384,427.00	574,324.00	958,751.00	225,431.00	715,029.00	940,460.00	-1.9%
5) TOTAL REVENUES			12,715,507.00	2,833,419.00	15,548,926.00	11,797,216.00	2,703,623.00	14,500,839.00	-6.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,511,995.00	705,772.00	5,217,767.00	4,591,732.00	838,526.00	5,430,258.00	4.1%
2) Classified Salaries		2000-2999	1,444,175.00	1,091,338.00	2,535,513.00	1,449,579.00	1,080,639.00	2,530,218.00	-0.2%
3) Employee Benefits		3000-3999	2,468,060.00	1,201,909.00	3,669,969.00	2,580,023.00	1,298,763.00	3,878,776.00	5.7%
4) Books and Supplies		4000-4999	317,719.00	340,970.00	658,689.00	206,448.00	331,261.00	537,709.00	-18.4%
5) Services and Other Operating Expenditures		5000-5999	881,290.00	701,037.00	1,582,327.00	621,395.00	551,121.00	1,172,516.00	-25.9%
6) Capital Outlay		6000-6999	1,187,327.00	224,234.00	1,411,561.00	0.00	20,000.00	20,000.00	-98.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	441,277.00	67,135.00	508,412.00	338,425.00	214,736.00	553,161.00	8.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(42,213.00)	40,063.00	(2,150.00)	(51,462.00)	49,312.00	(2,150.00)	0.0%
9) TOTAL EXPENDITURES			11,209,630.00	4,372,458.00	15,582,088.00	9,736,140.00	4,384,348.00	14,120,488.00	-9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,505,877.00	(1,539,039.00)	(33,162.00)	2,061,076.00	(1,680,725.00)	380,351.00	-1246.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,530,614.00)	1,530,614.00	0.00	(1,645,502.00)	1,645,502.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,530,614.00)	1,530,614.00	0.00	(1,645,502.00)	1,645,502.00	0.00	0.0%

			2019-20 Estimated Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) In County Treasury		9110	5,687,122.74	(1,735,533.34)	3,951,589.40				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	1,000.00	0.00	1,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	(4,367.21)	0.00	(4,367.21)				
4) Due from Grantor Government		9290	0.00	9,635.78	9,635.78				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			5,683,755.53	(1,725,897.56)	3,957,857.97				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	161,454.23	180.00	161,634.23				
2) Due to Grantor Governments		9590	237.50	0.00	237.50				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			161,691.73	180.00	161,871.73				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,522,063.80	(1,728,077.56)	3,793,986.24				

			2019-20 Estimated Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	8,078,472.00	0.00	8,078,472.00	7,149,376.00	0.00	7,149,376.00	-11.5%
Education Protection Account State Aid - Current Year		8012	1,504,501.00	0.00	1,504,501.00	1,504,501.00	0.00	1,504,501.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	2,741,033.00	0.00	2,741,033.00	2,741,033.00	0.00	2,741,033.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			12,324,006.00	0.00	12,324,006.00	11,394,910.00	0.00	11,394,910.00	-7.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(210,000.00)		(210,000.00)	(33,000.00)		(33,000.00)	-84.3%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,048.00)	0.00	(9,048.00)	(9,049.00)	0.00	(9,049.00)	0.0%
Property Taxes transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,104,958.00	0.00	12,104,958.00	11,352,861.00	0.00	11,352,861.00	-6.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	98,395.00	98,395.00	0.00	116,415.00	116,415.00	18.3%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		461,792.00	461,792.00		408,526.00	408,526.00	-11.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		55,321.00	55,321.00		46,300.00	46,300.00	-16.3%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

July 1 Budget  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		19,156.00	19,156.00		19,156.00	19,156.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		334,193.00	334,193.00		320,927.00	320,927.00	-4.0%
Other NCLB / Every Student Succeeds Act		8290							
Career and Technical Education	3500-3599	8290		39,905.00	39,905.00		35,360.00	35,360.00	-11.4%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	337,508.00	337,508.00	New
<b>TOTAL, FEDERAL REVENUE</b>			0.00	1,008,762.00	1,008,762.00	0.00	1,284,192.00	1,284,192.00	27.3%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	63,117.00	0.00	63,117.00	63,178.00	0.00	63,178.00	0.1%
Lottery - Unrestricted and Instructional Materials		8550	163,095.00	61,562.00	224,657.00	155,746.00	54,969.00	210,715.00	-6.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		163,170.00	163,170.00		109,285.00	109,285.00	-33.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	1,025,601.00	1,025,601.00	0.00	540,148.00	540,148.00	-47.3%
<b>TOTAL OTHER STATE REVENUE</b>			226,122.00	1,260,333.00	1,476,455.00	218,924.00	704,402.00	923,326.00	-37.5%

			2019-20 Estimated Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	118,000.00	48,302.00	166,302.00	143,038.00	48,190.00	191,228.00	15.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	161,400.00	297,814.00	459,214.00	67,393.00	426,465.00	493,858.00	7.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	90,027.00	0.00	90,027.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		228,208.00	228,208.00		240,374.00	240,374.00	5.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			384,427.00	574,324.00	958,751.00	225,431.00	715,029.00	940,460.00	-1.9%
TOTAL REVENUES			12,715,507.00	2,833,419.00	15,548,926.00	11,797,216.00	2,703,623.00	14,500,839.00	-6.7%

			2019-20 Estimated Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,766,127.00	445,959.00	4,212,086.00	3,721,337.00	589,111.00	4,310,448.00	2.3%
Certificated Pupil Support Salaries		1200	346,751.00	83,617.00	430,368.00	373,336.00	62,971.00	436,307.00	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	399,117.00	95,794.00	494,911.00	497,059.00	106,042.00	603,101.00	21.9%
Other Certificated Salaries		1900	0.00	80,402.00	80,402.00	0.00	80,402.00	80,402.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,511,995.00	705,772.00	5,217,767.00	4,591,732.00	838,526.00	5,430,258.00	4.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	58,989.00	509,893.00	568,882.00	64,218.00	502,623.00	566,841.00	-0.4%
Classified Support Salaries		2200	613,366.00	397,160.00	1,010,526.00	606,879.00	408,852.00	1,015,731.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	198,892.00	91,215.00	290,107.00	218,718.00	92,560.00	311,278.00	7.3%
Clerical, Technical and Office Salaries		2400	452,145.00	63,179.00	515,324.00	444,764.00	54,861.00	499,625.00	-3.0%
Other Classified Salaries		2900	120,783.00	29,891.00	150,674.00	115,000.00	21,743.00	136,743.00	-9.2%
TOTAL, CLASSIFIED SALARIES			1,444,175.00	1,091,338.00	2,535,513.00	1,449,579.00	1,080,639.00	2,530,218.00	-0.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	752,431.00	541,121.00	1,293,552.00	782,537.00	604,260.00	1,386,797.00	7.2%
PERS		3201-3202	286,091.00	211,296.00	497,387.00	342,925.00	231,953.00	574,878.00	15.6%
OASDI/Medicare/Alternative		3301-3302	169,096.00	85,257.00	254,353.00	184,287.00	91,789.00	276,076.00	8.5%
Health and Welfare Benefits		3401-3402	975,390.00	320,528.00	1,295,918.00	966,508.00	318,540.00	1,285,048.00	-0.8%
Unemployment Insurance		3501-3502	2,775.00	815.00	3,590.00	2,845.00	893.00	3,738.00	4.1%
Workers' Compensation		3601-3602	144,802.00	42,892.00	187,694.00	163,446.00	51,318.00	214,764.00	14.4%
OPEB, Allocated		3701-3702	107,475.00	0.00	107,475.00	107,475.00	0.00	107,475.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,468,080.00	1,201,909.00	3,669,989.00	2,580,023.00	1,298,753.00	3,878,776.00	5.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	36,409.00	36,409.00	0.00	18,650.00	18,650.00	-48.8%
Books and Other Reference Materials		4200	0.00	23,859.00	23,859.00	0.00	16,700.00	16,700.00	-30.0%
Materials and Supplies		4300	223,246.00	181,755.00	405,001.00	200,598.00	257,628.00	458,226.00	13.1%
Noncapitalized Equipment		4400	94,473.00	98,947.00	193,420.00	5,850.00	38,283.00	44,133.00	-77.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			317,719.00	340,970.00	658,689.00	206,448.00	331,261.00	537,709.00	-18.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	38,244.00	81,221.00	119,465.00	11,680.00	61,361.00	73,041.00	-38.9%
Dues and Memberships		5300	15,728.00	4,286.00	20,014.00	15,156.00	7,645.00	22,801.00	13.9%
Insurance		5400 - 5450	111,245.00	0.00	111,245.00	121,320.00	0.00	121,320.00	9.1%
Operations and Housekeeping Services		5500	272,420.00	0.00	272,420.00	254,550.00	0.00	254,550.00	-6.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	92,395.00	8,160.00	100,555.00	65,745.00	32,360.00	98,105.00	-2.4%
Transfers of Direct Costs		5710	(22,735.00)	22,735.00	0.00	(19,697.00)	19,697.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(12,687.00)	0.00	(12,687.00)	(12,687.00)	0.00	(12,687.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	359,630.00	584,635.00	944,265.00	166,528.00	420,058.00	586,586.00	-37.9%
Communications		5900	27,050.00	0.00	27,050.00	18,800.00	10,000.00	28,800.00	6.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			881,290.00	701,037.00	1,582,327.00	621,395.00	551,121.00	1,172,516.00	-25.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	854,036.00	16,302.00	870,338.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	53,910.00	82,375.00	136,285.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	218,172.00	125,557.00	343,729.00	0.00	20,000.00	20,000.00	-94.2%
Equipment Replacement		6500	61,209.00	0.00	61,209.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			1,187,327.00	224,234.00	1,411,561.00	0.00	20,000.00	20,000.00	-98.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	5,396.00	5,396.00	0.00	125,396.00	125,396.00	2223.9%
Payments to County Offices		7142	41,163.00	54,719.00	95,882.00	53,984.00	82,320.00	136,304.00	42.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	40,530.00	1,285.00	41,815.00	41,078.00	1,285.00	42,363.00	1.3%
Other Debt Service - Principal		7439	359,584.00	5,735.00	365,319.00	243,363.00	5,735.00	249,098.00	-31.8%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			441,277.00	67,135.00	508,412.00	338,425.00	214,736.00	553,161.00	8.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(40,063.00)	40,063.00	0.00	(49,312.00)	49,312.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,150.00)	0.00	(2,150.00)	(2,150.00)	0.00	(2,150.00)	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(42,213.00)	40,063.00	(2,150.00)	(51,462.00)	49,312.00	(2,150.00)	0.0%
<b>TOTAL, EXPENDITURES</b>			11,209,630.00	4,372,458.00	15,582,088.00	9,736,140.00	4,384,348.00	14,120,488.00	-9.4%

July 1 Budget  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

			2019-20 Estimated Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,530,614.00)	1,530,614.00	0.00	(1,645,502.00)	1,645,502.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,530,614.00)	1,530,614.00	0.00	(1,645,502.00)	1,645,502.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(1,530,614.00)	1,530,614.00	0.00	(1,645,502.00)	1,645,502.00	0.00	0.0%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	12,104,958.00	0.00	12,104,958.00	11,352,861.00	0.00	11,352,861.00	-6.2%
2) Federal Revenue		8100-8299	0.00	1,008,762.00	1,008,762.00	0.00	1,284,192.00	1,284,192.00	27.3%
3) Other State Revenue		8300-8599	226,122.00	1,250,333.00	1,476,455.00	218,924.00	704,402.00	923,326.00	-37.5%
4) Other Local Revenue		8600-8799	384,427.00	574,324.00	958,751.00	225,431.00	715,029.00	940,460.00	-1.9%
5) TOTAL, REVENUES			12,715,507.00	2,833,419.00	15,548,926.00	11,787,216.00	2,703,623.00	14,500,839.00	-6.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	5,410,729.00	2,654,352.00	8,065,081.00	5,198,845.00	2,530,335.00	7,729,180.00	-4.2%
2) Instruction - Related Services	2000-2999		615,676.00	302,905.00	918,581.00	553,285.00	279,548.00	832,833.00	-9.3%
3) Pupil Services	3000-3999		1,235,467.00	343,933.00	1,579,400.00	1,266,913.00	463,297.00	1,730,210.00	9.5%
4) Ancillary Services	4000-4999		471,794.00	8,444.00	480,238.00	457,057.00	8,444.00	465,501.00	-3.1%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,117,761.00	71,362.00	1,189,123.00	1,111,962.00	111,145.00	1,223,107.00	2.9%
8) Plant Services	8000-8999		1,916,926.00	924,327.00	2,841,253.00	809,653.00	776,843.00	1,586,496.00	-44.2%
9) Other Outgo	9000-9999		441,277.00	67,135.00	508,412.00	338,425.00	214,736.00	553,161.00	8.8%
10) TOTAL, EXPENDITURES			11,209,630.00	4,372,458.00	15,582,088.00	9,736,140.00	4,384,348.00	14,120,488.00	-9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,505,877.00	(1,539,039.00)	(33,162.00)	2,061,076.00	(1,680,725.00)	380,351.00	-1246.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,530,614.00)	1,530,614.00	0.00	(1,645,502.00)	1,645,502.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,530,614.00)	1,530,614.00	0.00	(1,645,502.00)	1,645,502.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(24,737.00)	(8,425.00)	(33,162.00)	415,574.00	(35,223.00)	380,351.00	-1246.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,917,300.00	78,761.00	3,996,061.00	3,892,563.00	70,336.00	3,962,899.00	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,917,300.00	78,761.00	3,996,061.00	3,892,563.00	70,336.00	3,962,899.00	-0.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,917,300.00	78,761.00	3,996,061.00	3,892,563.00	70,336.00	3,962,899.00	-0.8%
2) Ending Balance, June 30 (E + F1e)			3,892,563.00	70,336.00	3,962,899.00	4,308,137.00	35,113.00	4,343,250.00	9.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	70,336.00	70,336.00	0.00	35,113.00	35,113.00	-50.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,021,711.00	0.00	2,021,711.00	2,612,677.00	0.00	2,612,677.00	29.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,869,852.00	0.00	1,869,852.00	1,694,460.00	0.00	1,694,460.00	-9.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
6300	Lottery: Instructional Materials	63,867.00	35,113.00
7311	Classified School Employee Professional Development Block Grant	3,902.00	0.00
7810	Other Restricted State	2,567.00	0.00
Total, Restricted Balance		70,336.00	35,113.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(24,737.00)	(8,425.00)	(33,162.00)	415,574.00	(35,223.00)	380,351.00	-1246.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,917,300.00	78,761.00	3,996,061.00	3,892,563.00	70,336.00	3,962,899.00	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,917,300.00	78,761.00	3,996,061.00	3,892,563.00	70,336.00	3,962,899.00	-0.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,917,300.00	78,761.00	3,996,061.00	3,892,563.00	70,336.00	3,962,899.00	-0.8%
2) Ending Balance, June 30 (E + F1e)			3,892,563.00	70,336.00	3,962,899.00	4,308,137.00	35,113.00	4,343,250.00	9.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	70,336.00	70,336.00	0.00	35,113.00	35,113.00	-50.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,021,711.00	0.00	2,021,711.00	2,612,677.00	0.00	2,612,677.00	29.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,869,852.00	0.00	1,869,852.00	1,694,460.00	0.00	1,694,460.00	-9.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,945.00	22,940.00	-11.6%
3) Other State Revenue		8300-8599	23,809.00	18,461.00	-22.5%
4) Other Local Revenue		8600-8799	89,379.00	88,038.00	-1.5%
5) TOTAL REVENUES			139,133.00	129,439.00	-7.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	26,250.00	23,229.00	-11.5%
2) Classified Salaries		2000-2999	67,539.00	64,251.00	-4.9%
3) Employee Benefits		3000-3999	34,931.00	38,495.00	10.2%
4) Books and Supplies		4000-4999	3,750.00	1,314.00	-65.0%
5) Services and Other Operating Expenditures		5000-5999	4,513.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,150.00	2,150.00	0.0%
9) TOTAL EXPENDITURES			139,133.00	129,439.00	-7.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(23,490.22)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(23,490.22)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1.64		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			(23,491.86)		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	25,945.00	22,940.00	-11.6%
<b>TOTAL, FEDERAL REVENUE</b>			25,945.00	22,940.00	-11.6%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	23,809.00	18,461.00	-22.5%
<b>TOTAL, OTHER STATE REVENUE</b>			23,809.00	18,461.00	-22.5%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	89,379.00	88,038.00	-1.5%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>89,379.00</b>	<b>88,038.00</b>	<b>-1.5%</b>
<b>TOTAL REVENUES</b>			<b>139,133.00</b>	<b>129,439.00</b>	<b>-7.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	26,250.00	23,229.00	-11.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			26,250.00	23,229.00	-11.5%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,807.00	2,000.00	10.7%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	62,986.00	61,851.00	-1.8%
Other Classified Salaries		2900	2,746.00	400.00	-85.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			67,539.00	64,251.00	-4.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	3,518.00	3,626.00	3.1%
PERS		3201-3202	12,623.00	14,484.00	14.7%
OASDI/Medicare/Alternative		3301-3302	4,867.00	5,666.00	16.4%
Health and Welfare Benefits		3401-3402	11,650.00	12,000.00	3.0%
Unemployment Insurance		3501-3502	42.00	46.00	9.5%
Workers' Compensation		3601-3602	2,226.00	2,673.00	20.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			34,931.00	38,495.00	10.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	1,611.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,139.00	1,314.00	-38.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			3,750.00	1,314.00	-65.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	116.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	299.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,098.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,513.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	2,150.00	2,150.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,150.00	2,150.00	0.0%
TOTAL, EXPENDITURES			139,133.00	129,439.00	-7.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,945.00	22,940.00	-11.6%
3) Other State Revenue		8300-8599	23,809.00	18,461.00	-22.5%
4) Other Local Revenue		8600-8799	89,379.00	88,038.00	-1.5%
5) TOTAL, REVENUES			139,133.00	129,439.00	-7.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		40,463.00	31,035.00	-23.3%
2) Instruction - Related Services	2000-2999		93,491.00	95,720.00	2.4%
3) Pupil Services	3000-3999		3,029.00	534.00	-82.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		2,150.00	2,150.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			139,133.00	129,439.00	-7.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Coming Union High  
Tehama County

July 1 Budget  
Adult Education Fund  
Exhibit: Restricted Balance Detail

52 71506 0000000  
Form 11

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	540,189.00	552,000.00	2.2%
3) Other State Revenue		8300-8599	33,500.00	33,500.00	0.0%
4) Other Local Revenue		8600-8799	160,000.00	149,700.00	-6.4%
5) TOTAL, REVENUES			733,689.00	735,200.00	0.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	179,304.00	214,620.00	19.7%
3) Employee Benefits		3000-3999	119,783.00	149,493.00	24.8%
4) Books and Supplies		4000-4999	310,207.00	334,357.00	7.8%
5) Services and Other Operating Expenditures		5000-5999	15,555.00	10,122.00	-34.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			624,849.00	708,592.00	13.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			108,820.00	26,608.00	-75.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			108,820.00	26,608.00	-75.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,310.00	135,130.00	413.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,310.00	135,130.00	413.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,310.00	135,130.00	413.6%
2) Ending Balance, June 30 (E + F1e)			135,130.00	161,738.00	19.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500.00	0.00	-100.0%
Stores		9712	6,729.33	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	127,900.67	161,738.00	26.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(42,685.01)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	6,729.33		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(35,455.68)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(35,455.68)		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	540,169.00	552,000.00	2.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			540,169.00	552,000.00	2.2%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	33,500.00	33,500.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			33,500.00	33,500.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	125,000.00	117,000.00	-6.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	200.00	New
Net increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	35,000.00	32,500.00	-7.1%
<b>TOTAL, OTHER LOCAL REVENUE</b>			160,000.00	149,700.00	-6.4%
<b>TOTAL, REVENUES</b>			733,669.00	735,200.00	0.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	149,157.00	169,971.00	14.0%
Classified Supervisors' and Administrators' Salaries		2300	30,147.00	44,649.00	48.1%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			179,304.00	214,620.00	19.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	34,726.00	47,315.00	36.3%
OASDI/Medicare/Alternative		3301-3302	13,159.00	16,113.00	22.4%
Health and Welfare Benefits		3401-3402	56,625.00	69,184.00	22.2%
Unemployment Insurance		3501-3502	85.00	105.00	23.5%
Workers' Compensation		3601-3602	4,471.00	6,059.00	35.5%
OPEB, Allocated		3701-3702	10,717.00	10,717.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			119,783.00	149,493.00	24.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,435.00	28,857.00	65.5%
Noncapitalized Equipment		4400	0.00	1,500.00	New
Food		4700	292,772.00	304,000.00	3.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			310,207.00	334,357.00	7.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	296.00	1,500.00	406.8%
Dues and Memberships		5300	689.00	400.00	-41.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,250.00	1,150.00	-72.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	431.00	480.00	11.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,889.00	6,592.00	-33.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			15,555.00	10,122.00	-34.9%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			624,849.00	708,592.00	13.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	540,169.00	552,000.00	2.2%
3) Other State Revenue		8300-8599	33,500.00	33,500.00	0.0%
4) Other Local Revenue		8600-8799	180,000.00	149,700.00	-6.4%
5) TOTAL, REVENUES			733,669.00	735,200.00	0.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		620,157.00	707,442.00	14.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,692.00	1,150.00	-75.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			624,849.00	708,592.00	13.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			108,820.00	26,608.00	-75.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			108,820.00	26,608.00	-75.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,310.00	135,130.00	413.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,310.00	135,130.00	413.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,310.00	135,130.00	413.6%
2) Ending Balance, June 30 (E + F1e)			135,130.00	161,738.00	19.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500.00	0.00	-100.0%
Stores		9712	6,729.33	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	127,900.67	161,738.00	26.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	74,076.67	125,268.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	53,824.00	36,470.00
Total, Restricted Balance		127,900.67	161,738.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	210,000.00	33,000.00	-84.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	700.00	700.00	0.0%
5) TOTAL, REVENUES			210,700.00	33,700.00	-84.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	37,900.00	17,000.00	-55.1%
5) Services and Other Operating Expenditures		5000-5999	18,290.00	0.00	-100.0%
6) Capital Outlay		6000-6999	189,950.00	41,500.00	-78.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			246,140.00	58,500.00	-76.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(35,440.00)	(24,800.00)	-30.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(35,440.00)	(24,800.00)	-30.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	105,402.00	69,962.00	-33.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			105,402.00	69,962.00	-33.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			105,402.00	69,962.00	-33.6%
2) Ending Balance, June 30 (E + F1e)			69,962.00	45,162.00	-35.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	69,962.00	45,162.00	-35.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(79,584.14)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(79,584.14)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	661.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			661.17		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(80,245.31)		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	210,000.00	33,000.00	-84.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			210,000.00	33,000.00	-84.3%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	700.00	700.00	0.0%
Net Increase (Decrease) In the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			700.00	700.00	0.0%
<b>TOTAL, REVENUES</b>			210,700.00	33,700.00	-84.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	30,700.00	17,000.00	-44.6%
Noncapitalized Equipment		4400	7,200.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			37,900.00	17,000.00	-55.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,060.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,230.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			18,290.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	62,840.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	101,838.00	16,000.00	-84.3%
Equipment		6400	11,772.00	25,500.00	116.6%
Equipment Replacement		6500	13,500.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			189,950.00	41,500.00	-78.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			246,140.00	58,500.00	-76.2%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	210,000.00	33,000.00	-84.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	700.00	700.00	0.0%
5) TOTAL, REVENUES			210,700.00	33,700.00	-84.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		246,140.00	58,500.00	-76.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			246,140.00	58,500.00	-76.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(35,440.00)	(24,800.00)	-30.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(35,440.00)	(24,800.00)	-30.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	105,402.00	69,962.00	-33.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			105,402.00	69,962.00	-33.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			105,402.00	69,962.00	-33.6%
2) Ending Balance, June 30 (E + F1e)			69,962.00	45,162.00	-35.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	69,962.00	45,162.00	-35.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

July 1 Budget  
Foundation Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	201,055.00	175,380.00	-12.8%
5) TOTAL, REVENUES			201,055.00	175,380.00	-12.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	6,083.00	6,800.00	11.8%
2) Classified Salaries		2000-2999	34,725.00	51,765.00	49.1%
3) Employee Benefits		3000-3999	18,838.00	28,902.00	53.4%
4) Books and Supplies		4000-4999	14,955.00	15,655.00	4.7%
5) Services and Other Operating Expenditures		5000-5999	30,987.00	31,237.00	0.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			105,588.00	134,359.00	27.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			95,467.00	41,021.00	-57.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			95,467.00	41,021.00	-57.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,907,101.00	4,002,568.00	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,907,101.00	4,002,568.00	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,907,101.00	4,002,568.00	2.4%
2) Ending Balance, June 30 (E + F1e)			4,002,568.00	4,043,589.00	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,002,568.00	4,043,589.00	1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(41,256.73)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	113,971.08		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	3,797,709.03		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			3,870,423.38		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	112.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			112.76		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			3,870,310.62		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	195,675.00	170,000.00	-13.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,380.00	5,380.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			201,055.00	175,380.00	-12.8%
<b>TOTAL, REVENUES</b>			201,055.00	175,380.00	-12.8%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	6,083.00	6,800.00	11.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			6,083.00	6,800.00	11.8%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	34,725.00	51,765.00	49.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			34,725.00	51,765.00	49.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,040.00	1,251.00	20.3%
PERS		3201-3202	6,611.00	11,219.00	69.7%
OASDI/Medicare/Alternative		3301-3302	2,065.00	3,103.00	50.3%
Health and Welfare Benefits		3401-3402	8,295.00	12,000.00	44.7%
Unemployment Insurance		3501-3502	16.00	23.00	43.8%
Workers' Compensation		3601-3602	811.00	1,306.00	61.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			18,838.00	28,902.00	53.4%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,500.00	13,200.00	5.6%
Noncapitalized Equipment		4400	2,455.00	2,455.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			14,955.00	15,655.00	4.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,000.00	10,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,687.00	12,687.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,300.00	7,550.00	3.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			30,987.00	31,237.00	0.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			105,588.00	134,359.00	27.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (- b + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	201,055.00	175,380.00	-12.8%
5) TOTAL, REVENUES			201,055.00	175,380.00	-12.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		9,373.00	11,013.00	17.5%
2) Instruction - Related Services	2000-2999		12,788.00	12,788.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		83,427.00	110,558.00	32.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			105,588.00	134,359.00	27.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			95,467.00	41,021.00	-57.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			95,467.00	41,021.00	-57.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,907,101.00	4,002,568.00	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,907,101.00	4,002,568.00	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,907,101.00	4,002,568.00	2.4%
2) Ending Balance, June 30 (E + F1e)			4,002,568.00	4,043,589.00	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,002,568.00	4,043,589.00	1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,436.00	9,130.00	-3.2%
5) TOTAL, REVENUES			9,436.00	9,130.00	-3.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,000.00	4,000.00	0.0%
6) Capital Outlay		6000-6999	1,546,448.00	2,605,130.00	68.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,550,448.00	2,609,130.00	68.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,541,012.00)	(2,600,000.00)	68.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	2,600,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	2,600,000.00	New

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,541,012.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,541,012.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,541,012.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,541,012.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	145,393.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			145,393.35		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			145,393.35		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,436.00	9,130.00	-3.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			9,436.00	9,130.00	-3.2%
<b>TOTAL, REVENUES</b>			9,436.00	9,130.00	-3.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

July 1 Budget  
Building Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	4,000.00	4,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			4,000.00	4,000.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	873.00	875.00	0.2%
Land Improvements		6170	800,402.00	1,859,711.00	132.3%
Buildings and Improvements of Buildings		6200	739,661.00	739,031.00	-0.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	5,512.00	5,513.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			1,546,448.00	2,605,130.00	68.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,550,448.00	2,609,130.00	68.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	2,600,000.00	New
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	2,600,000.00	New
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			0.00	2,600,000.00	New

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,436.00	9,130.00	-3.2%
5) TOTAL, REVENUES			9,436.00	9,130.00	-3.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,550,448.00	2,609,130.00	68.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,550,448.00	2,609,130.00	68.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,541,012.00)	(2,600,000.00)	68.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	2,600,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	2,600,000.00	New

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,541,012.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,541,012.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,541,012.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,541,012.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	139,000.00	1,000.00	-99.3%
5) TOTAL, REVENUES			139,000.00	1,000.00	-99.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,053.00	0.00	-100.0%
6) Capital Outlay		6000-6999	152,473.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			156,526.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(17,526.00)	1,000.00	-105.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(17,526.00)	1,000.00	-105.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	330,238.00	312,712.00	-5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			330,238.00	312,712.00	-5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			330,238.00	312,712.00	-5.3%
2) Ending Balance, June 30 (E + F1e)			312,712.00	313,712.00	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	312,712.00	313,712.00	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	314,580.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			314,580.68		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			314,580.68		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,000.00	1,000.00	-75.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	135,000.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			139,000.00	1,000.00	-99.3%
<b>TOTAL, REVENUES</b>			139,000.00	1,000.00	-99.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,053.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			4,053.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	152,473.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			152,473.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			156,526.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
<b>Proceeds</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	139,000.00	1,000.00	-99.3%
5) TOTAL, REVENUES			139,000.00	1,000.00	-99.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,053.00	0.00	-100.0%
8) Plant Services	8000-8999		152,473.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			156,526.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(17,526.00)	1,000.00	-105.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(17,526.00)	1,000.00	-105.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	330,238.00	312,712.00	-5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			330,238.00	312,712.00	-5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			330,238.00	312,712.00	-5.3%
2) Ending Balance, June 30 (E + F1e)			312,712.00	313,712.00	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	312,712.00	313,712.00	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	312,712.00	313,712.00
Total, Restricted Balance		312,712.00	313,712.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	511.00	511.00	0.0%
4) Other Local Revenue		8600-8799	142,552.00	276,489.00	94.0%
5) TOTAL, REVENUES			143,063.00	277,000.00	93.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	759,800.00	420,000.00	-44.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			759,800.00	420,000.00	-44.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(616,737.00)	(143,000.00)	-76.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	143,000.00	143,000.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			143,000.00	143,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(473,737.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	473,737.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			473,737.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			473,737.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	154,372.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			154,372.05		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9480	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			154,372.05		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	511.00	511.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			511.00	511.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	119,651.00	253,588.00	111.9%
Unsecured Roll		8612	15,600.00	15,600.00	0.0%
Prior Years' Taxes		8613	215.00	215.00	0.0%
Supplemental Taxes		8614	4,486.00	4,486.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	2,600.00	2,600.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			142,552.00	276,489.00	94.0%
<b>TOTAL, REVENUES</b>			143,063.00	277,000.00	93.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	284,800.00	235,000.00	-17.5%
Other Debt Service - Principal		7439	475,000.00	185,000.00	-61.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			759,800.00	420,000.00	-44.7%
TOTAL, EXPENDITURES			759,800.00	420,000.00	-44.7%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	143,000.00	143,000.00	0.0%
(c) TOTAL, SOURCES			143,000.00	143,000.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			143,000.00	143,000.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	511.00	511.00	0.0%
4) Other Local Revenue		8600-8799	142,552.00	276,489.00	94.0%
5) TOTAL, REVENUES			143,063.00	277,000.00	93.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	759,800.00	420,000.00	-44.7%
10) TOTAL, EXPENDITURES			759,800.00	420,000.00	-44.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(616,737.00)	(143,000.00)	-76.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	143,000.00	143,000.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			143,000.00	143,000.00	0.0%

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(473,737.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	473,737.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			473,737.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			473,737.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	333,022.00	333,022.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			333,022.00	333,022.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			333,022.00	333,022.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			333,022.00	333,022.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	333,022.00	333,022.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,776.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	40,127.86		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	291,146.40		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			333,050.69		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			333,050.69		



Corning Union High  
Tehama County

July 1 Budget  
Foundation Private-Purpose Trust Fund  
Expenses by Object

52 71506 0000000  
Form 73

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	333,022.00	333,022.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			333,022.00	333,022.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			333,022.00	333,022.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			333,022.00	333,022.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	333,022.00	333,022.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	333,022.00	333,022.00
Total, Restricted Net Position		333,022.00	333,022.00

Special Education Local Plan Area (SELPA) Local Plan Certification 5

SELPA Tehama County SELPA

Fiscal Year 2020-21

**Certification 5: Participating Local Educational Agency**

The SELPA shall include a signed copy of the following local educational agency (LEA) certification for each participating agency when submitting the original, or revised local plan Governance and Administration (Section B).

LEA Corning Union High School District

The LEA certifies the SELPA local plan has been adopted by the LEA/county local governing board(s) and is the basis for the operation and administration of special education programs. The LEA will meet all applicable requirements of special education state and federal laws and regulations, and state policies and procedures. Be it further resolved, the LEA superintendent shall administer the local implementation of policies, procedures, and practices in accordance with special education state and federal laws, rules, and regulations, which will ensure full compliance. The Superintendent certifies the LEA is participating in a:

☐ Single LEA SELPA    ☒ Multi-LEA SELPA

This Governance and Administration was:

Adopted on the 18 day of June, 2020  
Yeas 5 Nays 0

The superintendent, or chief administrator of the LEA ensures the current local plan: Governance and Administration (Section B), Annual Budget Plan (Section D), and Annual Services Plan (Section E), including updates or revisions to Sections B, D, E, and/or Attachments, is posted on the LEA web site, is on file at each LEA, and is available to any interested party.

Web address where the SELPA local plan, including all sections, is posted.

cvhsdistrict.org

  
LEA Superintendent/Chief Administrator

6/18/20  
Date

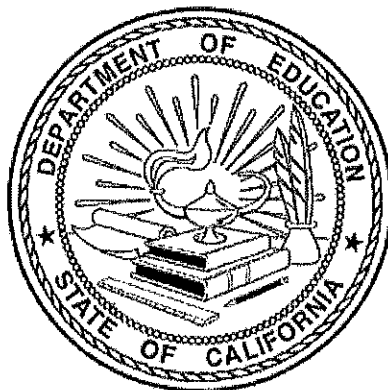


Special Education Local Plan Area (SELPA) Local Plan

**SELPA** Tehama County SELPA

**Fiscal Year** 2020-21

**LOCAL PLAN**  
**Attachments**  
**SPECIAL EDUCATION LOCAL PLAN AREA**



California Department of Education

Special Education Division

January 2020

## Attachment I

SELPA: Fiscal Year: **Attachment I—Local Educational Agency Listing****Participating Local Educational Agency Identification**

Enter the California Department of Education (CDE) issued county/district/school code (CDS) and the full name for each local educational agency (LEA) participating in the local plan. The LEA names will automatically populate the remaining attachments. Pursuant to California *Education Code (EC)* sections 56205(a)(12)(D)(iii) and 56195.1(b) and (c). Special Education Local Plan Areas (SELPAs) with one or more LEAs, or those who join with the county office of education (COE) to submit a local plan to the CDE for consideration of approval must include copies of joint powers agreements or contractual agreements, as appropriate.

Users may remove all entries in each Attachment template (I through VI) by selecting the "Reset" button below. Similarly, users may add, or remove table rows by selecting the "plus" or "minus" buttons bellow. Actions taken here will be automatically repeated for each table included herein.

Add or Delete Row	List Number	CDS CODE	LEA
<input type="checkbox"/> + <input type="checkbox"/> -	1	5271472	Antelope Elementary
<input type="checkbox"/> + <input type="checkbox"/> -	2	5271498	Corning Union Elementary
<input type="checkbox"/> + <input type="checkbox"/> -	3	5271506	Corning Union High
<input type="checkbox"/> + <input type="checkbox"/> -	4	5271522	Evergreen Union
<input type="checkbox"/> + <input type="checkbox"/> -	5	5271530	Flournoy Union Elementary
<input type="checkbox"/> + <input type="checkbox"/> -	6	5271548	Gerber Union Elementary
<input type="checkbox"/> + <input type="checkbox"/> -	7	5271555	Kirkwood Elementary
<input type="checkbox"/> + <input type="checkbox"/> -	8	5271563	Lassen View Union Elementary
<input type="checkbox"/> + <input type="checkbox"/> -	9	5271571	Los Molinos Unified
<input type="checkbox"/> + <input type="checkbox"/> -	10	5271621	Red Bluff Union Elementary

## Attachment I

SELPA: Fiscal Year: 

<b>Add or Delete Row</b>	<b>List Number</b>	<b>CDS CODE</b>	<b>LEA</b>
<input type="checkbox"/> + <input type="checkbox"/> -	11	5271639	Red Bluff Joint Union High
<input type="checkbox"/> + <input type="checkbox"/> -	12	5271647	Reeds Creek Elementary
<input type="checkbox"/> + <input type="checkbox"/> -	13	5271654	Richfield Elementary
<input type="checkbox"/> + <input type="checkbox"/> -	14	5210520	Tehama County Department of Education

## Attachment II

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment II—Projected Special Education Revenue by Local Educational Agency**

For each local educational agency (LEA) participating in the local plan, enter the projected special education revenue funding sources allowed by the Individuals with Disabilities Education Act (IDEA). Information included in this table must be consistent with revenues identified in Section D, Table 1.

LEA	Assembly Bill (AB) 602 State Aid	AB 602 Property Tax	Federal IDEA Part C	Federal IDEA Part B	State Infant/ Toddler	State Preschool	State Mental Health	Federal Mental Health	Subtotal
Antelope Elementary	\$198,548	\$0		\$90,049	\$0	\$0	\$0	\$0	\$288,597
Coming Union Elementary	\$483,668	\$0		\$236,379	\$0	\$0	\$0	\$0	\$720,047
Coming Union High	\$230,253	\$0		\$101,305	\$0	\$0	\$0	\$0	\$331,558
Evergreen Union	\$275,377	\$0		\$113,427	\$0	\$0	\$0	\$0	\$388,804
Flournoy Union Elementary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gerber Union Elementary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Kirkwood Elementary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lassen View Union Elementary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Los Molinos Unified	\$133,247	\$0		\$71,000	\$0	\$0	\$0	\$0	\$204,247
Red Bluff Union Elementary	\$486,887	\$0		\$253,696	\$0	\$0	\$0	\$0	\$740,583
Red Bluff Joint Union High	\$378,408	\$0		\$183,562	\$0	\$0	\$0	\$0	\$561,970
<b>Totals:</b>	<b>\$4,104,886</b>	<b>\$2,377,461</b>	<b>\$59,480</b>	<b>\$1,987,807</b>	<b>\$0</b>	<b>\$38,151</b>	<b>\$681,196</b>	<b>\$121,842</b>	<b>\$9,370,823</b>

## Attachment II

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

LEA	Assembly Bill (AB) 602 State Aid	AB 602 Property Tax	Federal IDEA Part C	Federal IDEA Part B	State Infant/Toddler	State Preschool	State Mental Health	Federal Mental Health	Subtotal
Reeds Creek Elementary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Richfield Elementary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tehama County Department of Education	\$1,918,498	\$2,377,461	\$59,480	\$938,389	\$0	\$38,151	\$681,196	\$121,842	\$6,135,017
Totals:	\$4,104,886	\$2,377,461	\$59,480	\$1,987,807	\$0	\$38,151	\$681,196	\$121,842	\$9,370,823
Totals:	\$4,104,886	\$2,377,461	\$59,480	\$1,987,807	\$0	\$38,151	\$681,196	\$121,842	\$9,370,823
Totals:	\$4,104,886	\$2,377,461	\$59,480	\$1,987,807	\$0	\$38,151	\$681,196	\$121,842	\$9,370,823
Totals:	\$4,104,886	\$2,377,461	\$59,480	\$1,987,807	\$0	\$38,151	\$681,196	\$121,842	\$9,370,823
Totals:	\$4,104,886	\$2,377,461	\$59,480	\$1,987,807	\$0	\$38,151	\$681,196	\$121,842	\$9,370,823
Totals:	\$4,104,886	\$2,377,461	\$59,480	\$1,987,807	\$0	\$38,151	\$681,196	\$121,842	\$9,370,823
Totals:	\$4,104,886	\$2,377,461	\$59,480	\$1,987,807	\$0	\$38,151	\$681,196	\$121,842	\$9,370,823
Totals:	\$4,104,886	\$2,377,461	\$59,480	\$1,987,807	\$0	\$38,151	\$681,196	\$121,842	\$9,370,823
Totals:	\$4,104,886	\$2,377,461	\$59,480	\$1,987,807	\$0	\$38,151	\$681,196	\$121,842	\$9,370,823
Totals:	\$4,104,886	\$2,377,461	\$59,480	\$1,987,807	\$0	\$38,151	\$681,196	\$121,842	\$9,370,823
Totals:	\$4,104,886	\$2,377,461	\$59,480	\$1,987,807	\$0	\$38,151	\$681,196	\$121,842	\$9,370,823
Totals:	\$4,104,886	\$2,377,461	\$59,480	\$1,987,807	\$0	\$38,151	\$681,196	\$121,842	\$9,370,823

## Attachment III

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment III—Projected Expenditures by Object Code by Local Educational Agency**

For each local educational agency (LEA) participating in the local plan, enter the projected special education expenditures by LEA and object code as allowed by the IDEA. Information included in this table must be consistent with expenditures identified in Section D, Tables 2.

LEA	1000 Certificated Salaries	2000 Classified Salaries	3000 Employee Benefits	4000 Supplies	5000 Services and Operations	6000 Capital Outlay	7000 Other Outgo and Financing	Subtotal
Antelope Elementary	\$362,656	\$161,529	\$205,186	\$13779	\$155,782	\$0	\$898,932	\$1,797,864
Corning Union Elementary	\$1,177,989	\$482,428	\$722,925	\$15000	\$55650	\$0	\$2,453,992	\$4,907,984
Corning Union High	\$285,913	\$367,886	\$266,708	\$24959	\$62000	\$0	\$1,018,713	\$2,006,179
Evergreen Union	\$441,045	\$314,428	\$245,239	\$11800	\$79643	\$0	\$1,105,583	\$2,197,738
Flournoy Union Elementary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gerber Union Elementary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Kirkwood Elementary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lassen View Union Elementary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Los Molinos Unified	\$346,726	\$98546	\$157,615	\$800	\$71000	\$0	\$674,687	\$1,349,374
Red Bluff Union Elementary	\$1,359,748	\$853,990	\$1,124,333	\$32196	\$85238	\$0	\$3,456,505	\$6,912,010
Red Bluff Joint Union High	\$826,656	\$370,919	\$464,631	\$36250	\$265,650	\$0	\$1,963,106	\$3,926,212
Reeds Creek Elementary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

## Attachment III

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

LEA	1000 Certificated Salaries	2000 Classified Salaries	3000 Employee Benefits	4000 Supplies	5000 Services and Operations	6000 Capital Outlay	7000 Other Outgo and Financing	Subtotal
Richfield Elementary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tehama County Department of Education	\$2,020,678	\$1,930,765	\$1,614,031	\$219,441	\$2,659,379	\$5574	\$8,485,894	16,935,762
<b>Totals:</b>	<b>\$6,801,411</b>	<b>\$4,580,491</b>	<b>\$4,800,668</b>	<b>\$353,225</b>	<b>\$3,434,342</b>	<b>\$5,574</b>	<b>20,057,412</b>	<b>40,033,123</b>

## Attachment IV

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment IV—Projected Revenue by Federal, State, and Local Funding Source by Local Educational Agency**

For each local educational agency (LEA) participating in the local plan, enter the projected special education expenditures allowed by each funding source. Information included in this table must be consistent with revenues identified in Section D, Table 3.

LEA	Federal Revenue	Percent of Total Federal Revenue	State Revenue	Percent of Total State Revenue	Local Revenue	Total Federal and State Fundings
Antelope Elementary	\$90,049	4.04%	\$198,548	2.77%	\$876,324	\$288,597
Corning Union Elementary	\$236,379	10.61%	\$483,668	6.75%	\$1,824,011	\$720,047
Corning Union High	\$101,305	4.55%	\$230,253	3.21%	\$631,713	\$331,558
Evergreen Union	\$113,427	5.09%	\$275,377	3.84%	\$800,854	\$388,804
Flournoy Union Elementary	\$0	0.00%	\$0	0.00%	\$0	\$0
Gerber Union Elementary	\$0	0.00%	\$0	0.00%	\$0	\$0
Kirkwood Elementary	\$0	0.00%	\$0	0.00%	\$0	\$0
Lassen View Union Elementary	\$0	0.00%	\$0	0.00%	\$0	\$0
Los Molinos Unified	\$71,000	3.19%	\$133,247	1.86%	\$514,577	\$204,247
Red Bluff Union Elementary	\$253,696	11.39%	\$486,887	6.80%	\$2,795,130	\$740,583
Red Bluff Joint Union High	\$183,562	8.24%	\$378,408	5.28%	\$1,359,097	\$561,970
<b>Totals:</b>	<b>\$2,227,280</b>	<b>100.00%</b>	<b>\$7,163,543</b>	<b>100.00%</b>	<b>\$9,596,493</b>	<b>\$9,390,823</b>



SELPA: Tehama County SELPA

Fiscal Year: 2020-21

LEA	Federal Revenue	Percent of Total Federal Revenue	State Revenue	Percent of Total State Revenue	Local Revenue	Total Federal and State Fundings
Reeds Creek Elementary	\$0	0.00%	\$0	0.00%	\$0	\$0
Richfield Elementary	\$0	0.00%	\$0	0.00%	\$0	\$0
Tehama County Department of Education	\$1,177,862	52.88%	\$4,977,155	69.48%	\$794,787	\$6,155,017
Totals:	\$2,227,280	100.00%	\$7,163,543	100.00%	\$9,596,493	\$9,390,823
Totals:	\$2,227,280	100.00%	\$7,163,543	100.00%	\$9,596,493	\$9,390,823
Totals:	\$2,227,280	100.00%	\$7,163,543	100.00%	\$9,596,493	\$9,390,823
Totals:	\$2,227,280	100.00%	\$7,163,543	100.00%	\$9,596,493	\$9,390,823
Totals:	\$2,227,280	100.00%	\$7,163,543	100.00%	\$9,596,493	\$9,390,823
Totals:	\$2,227,280	100.00%	\$7,163,543	100.00%	\$9,596,493	\$9,390,823
Totals:	\$2,227,280	100.00%	\$7,163,543	100.00%	\$9,596,493	\$9,390,823
Totals:	\$2,227,280	100.00%	\$7,163,543	100.00%	\$9,596,493	\$9,390,823
Totals:	\$2,227,280	100.00%	\$7,163,543	100.00%	\$9,596,493	\$9,390,823
Totals:	\$2,227,280	100.00%	\$7,163,543	100.00%	\$9,596,493	\$9,390,823
Totals:	\$2,227,280	100.00%	\$7,163,543	100.00%	\$9,596,493	\$9,390,823
Totals:	\$2,227,280	100.00%	\$7,163,543	100.00%	\$9,596,493	\$9,390,823
Totals:	\$2,227,280	100.00%	\$7,163,543	100.00%	\$9,596,493	\$9,390,823

Attachment IV

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

LEA	Federal Revenue	Percent of Total Federal Revenue	State Revenue	Percent of Total State Revenue	Local Revenue	Total Federal and State Fundings
Totals:	\$2,227,280	100.00%	\$7,163,543	100.00%	\$9,596,493	\$9,390,823

## Attachment V

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment V—Projected Expenditures by Local Educational Agency for Supplemental Aids and Services in the Regular Classroom for Students with Disabilities and Those Identified with Low Incidence Disabilities**

Enter the revenue allocated to each LEA for supplemental aids and services (SAS) for those students with disabilities placed in the regular classroom setting and those who are identified with low incidence (LI) disabilities. Information included in this table must be consistent with revenues identified in Section D, Table 5.

LEA	Total Federal and State Revenue	Total Revenue Allocated to SAS in Regular Classroom	Percent of Total LEA Federal and State Revenue SAS	Total Revenue Allocated to Students with LI Disabilities	Percent of Total LEA Federal and State Revenue Low Incidence	Total Percent of Projected Total Revenue by LEA for SAS and LI
Antelope Elementary	\$288,597	\$721,251	250%	\$0	0%	249.92%
Corning Union Elementary	\$720,047	\$0	0%	\$0	0%	0.00%
Corning Union High	\$331,558	\$0	0%	\$0	0%	0.00%
Evergreen Union	\$388,804	\$0	0%	\$0	0%	0.00%
Flournoy Union Elementary	\$0	\$47,981	0%	\$0	0%	0.00%
Gerber Union Elementary	\$0	\$21,930	0%	\$0	0%	0.00%
Kirkwood Elementary	\$0	\$32,564	0%	\$0	0%	0.00%
Lassen View Union Elementary	\$0	\$60,193	0%	\$0	0%	0.00%
Los Molinos Unified	\$204,247	\$136,687	67%	\$0	0%	66.92%
Red Bluff Union Elementary	\$740,583	\$0	0%	\$0	0%	0.00%
Red Bluff Joint Union High	\$561,970	\$0	0%	\$0	0%	0.00%
<b>Totals:</b>	<b>\$9,390,823</b>	<b>\$1,597,729</b>	<b>Not Applicable</b>	<b>\$38,595</b>	<b>Not Applicable</b>	<b>Not Applicable</b>

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

LEA	Total Federal and State Revenue	Total Revenue Allocated to SAS in Regular Classroom	Percent of Total LEA Federal and State Revenue SAS	Total Revenue Allocated to Students with LI Disabilities	Percent of Total LEA Federal and State Revenue Low Incidence	Total Percent of Projected Total Revenue by LEA for SAS and LI
Reeds Creek Elementary	\$0	\$16,023	0%	\$0	0%	0.00%
Richfield Elementary	\$0	\$103,655	0%	\$0	0%	0.00%
Tehama County Department of Education	\$6,155,017	\$457,445	7%	\$38,595	1%	8.06%
Totals:	\$9,390,823	\$1,597,729	Not Applicable	\$38,595	Not Applicable	Not Applicable
Totals:	\$9,390,823	\$1,597,729	Not Applicable	\$38,595	Not Applicable	Not Applicable
Totals:	\$9,390,823	\$1,597,729	Not Applicable	\$38,595	Not Applicable	Not Applicable
Totals:	\$9,390,823	\$1,597,729	Not Applicable	\$38,595	Not Applicable	Not Applicable
Totals:	\$9,390,823	\$1,597,729	Not Applicable	\$38,595	Not Applicable	Not Applicable
Totals:	\$9,390,823	\$1,597,729	Not Applicable	\$38,595	Not Applicable	Not Applicable
Totals:	\$9,390,823	\$1,597,729	Not Applicable	\$38,595	Not Applicable	Not Applicable
Totals:	\$9,390,823	\$1,597,729	Not Applicable	\$38,595	Not Applicable	Not Applicable
Totals:	\$9,390,823	\$1,597,729	Not Applicable	\$38,595	Not Applicable	Not Applicable
Totals:	\$9,390,823	\$1,597,729	Not Applicable	\$38,595	Not Applicable	Not Applicable
Totals:	\$9,390,823	\$1,597,729	Not Applicable	\$38,595	Not Applicable	Not Applicable
Totals:	\$9,390,823	\$1,597,729	Not Applicable	\$38,595	Not Applicable	Not Applicable
Totals:	\$9,390,823	\$1,597,729	Not Applicable	\$38,595	Not Applicable	Not Applicable

## Attachment V

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

LEA	Total Federal and State Revenue	Total Revenue Allocated to SAS in Regular Classroom	Percent of Total LEA Federal and State Revenue SAS	Total Revenue Allocated to Students with LI Disabilities	Percent of Total LEA Federal and State Revenue Low Incidence	Total Percent of Projected Total Revenue by LEA for SAS and LI
Totals:	\$9,390,823	\$1,597,729	Not Applicable	\$38,595	Not Applicable	Not Applicable

## Attachment VI

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

## Attachment VI—Specialized Academic Instruction and Related Services by Local Educational Agency, Service Codes 210–900

LEA	1. Enter the names of all LEAs, vendors or contractors of the State Departments of Health Care Services, State Hospitals, and any designated local public health or mental health agency participating in the local plan. Select the California Longitudinal Pupil Achievement Data System (CALPADs) School Owner Code from the drop-down menu.  2. Check the box for each service provided by the corresponding LEA. If a service is not provided by a provider, leave the box "blank." Service codes are defined in Section E of the local plan.																																																				
Antelope Elementary	330	210	220	230	240	250	260	270	340	350	360	370	415	425	435	436	445	450	460	510	515	520	525	530	535	540	545	610	710	715	720	725	730	735	740	745	750	755	760	820	830	840	850	855	860	865	870	880	890	900	900	900	900
Corning Union Elementary	330	210	220	230	240	250	260	270	340	350	360	370	415	425	435	436	445	450	460	510	515	520	525	530	535	540	545	610	710	715	720	725	730	735	740	745	750	755	760	820	830	840	850	855	860	865	870	880	890	900	900	900	900
Corning Union High	330	210	220	230	240	250	260	270	340	350	360	370	415	425	435	436	445	450	460	510	515	520	525	530	535	540	545	610	710	715	720	725	730	735	740	745	750	755	760	820	830	840	850	855	860	865	870	880	890	900	900	900	900

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

LEA	1. Enter the names of all LEAs, vendors or contractors of the State Departments of Health Care Services, State Hospitals, and any designated local public health or mental health agency participating in the local plan. Select the California Longitudinal Pupil Achievement Data System (CALPADs) School Owner Code from the drop-down menu.  2. Check the box for each service provided by the corresponding LEA. If a service is not provided by a provider, leave the box "blank." Service codes are defined in Section E of the local plan.																																																			
Evergreen Union	330	425	545	820	210	435	610	830	220	436	710	840	230	445	715	850	240	450	720	855	250	460	725	860	260	510	730	865	270	515	735	870	340	520	740	890	350	525	745	900	360	530	750	900	370	535	755	900	415	540	760	900
Flourmoy Union Elementary	330	425	545	820	210	435	610	830	220	436	710	840	230	445	715	850	240	450	720	855	250	460	725	860	260	510	730	865	270	515	735	870	340	520	740	890	350	525	745	900	360	530	750	900	370	535	755	900	415	540	760	900
Gerber Union Elementary	330	425	545	820	210	435	610	830	220	436	710	840	230	445	715	850	240	450	720	855	250	460	725	860	260	510	730	865	270	515	735	870	340	520	740	890	350	525	745	900	360	530	750	900	370	535	755	900	415	540	760	900

LEA	1. Enter the names of all LEAs, vendors or contractors of the State Departments of Health Care Services, State Hospitals, and any designated local public health or mental health agency participating in the local plan. Select the California Longitudinal Pupil Achievement Data System (CALPADs) School Owner Code from the drop-down menu.  2. Check the box for each service provided by the corresponding LEA. If a service is not provided by a provider, leave the box "blank." Service codes are defined in Section E of the local plan.																																																		
Kirkwood Elementary	330	210	220	230	240	250	260	270	340	350	360	370	415	425	435	436	445	450	460	510	515	520	525	530	535	540	545	610	710	715	720	725	730	735	740	745	750	755	760	820	830	840	850	855	860	865	870	890	900	900	900
Lassen View Union Elementary	330	210	220	230	240	250	260	270	340	350	360	370	415	425	435	436	445	450	460	510	515	520	525	530	535	540	545	610	710	715	720	725	730	735	740	745	750	755	760	820	830	840	850	855	860	865	870	890	900	900	900
Los Molinos Unified	330	210	220	230	240	250	260	270	340	350	360	370	415	425	435	436	445	450	460	510	515	520	525	530	535	540	545	610	710	715	720	725	730	735	740	745	750	755	760	820	830	840	850	855	860	865	870	890	900	900	900



SELPA: Tehama County SELPA

Fiscal Year: 2020-21

LEA	1. Enter the names of all LEAs, vendors or contractors of the State Departments of Health Care Services, State Hospitals, and any designated local public health or mental health agency participating in the local plan. Select the California Longitudinal Pupil Achievement Data System (CALPADs) School Owner Code from the drop-down menu.  2. Check the box for each service provided by the corresponding LEA. If a service is not provided by a provider, leave the box "blank." Service codes are defined in Section E of the local plan.																																																			
Red Bluff Union Elementary	330	425	545	820	210	435	610	830	220	436	710	840	230	445	715	850	240	450	720	855	250	460	725	860	260	510	730	865	270	515	735	870	340	520	740	890	350	525	745	900	360	530	750	900	370	535	755	900	415	540	760	900
Red Bluff Joint Union High	330	425	545	820	210	435	610	830	220	436	710	840	230	445	715	850	240	450	720	855	250	460	725	860	260	510	730	865	270	515	735	870	340	520	740	890	350	525	745	900	360	530	750	900	370	535	755	900	415	540	760	900
Reeds Creek Elementary	330	425	545	820	210	435	610	830	220	436	710	840	230	445	715	850	240	450	720	855	250	460	725	860	260	510	730	865	270	515	735	870	340	520	740	890	350	525	745	900	360	530	750	900	370	535	755	900	415	540	760	900

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

LEA	1. Enter the names of all LEAs, vendors or contractors of the State Departments of Health Care Services, State Hospitals, and any designated local public health or mental health agency participating in the local plan. Select the California Longitudinal Pupil Achievement Data System (CALPADs) School Owner Code from the drop-down menu.  2. Check the box for each service provided by the corresponding LEA. If a service is not provided by a provider, leave the box "blank." Service codes are defined in Section E of the local plan.																																															
Richfield Elementary	330 <input type="checkbox"/>	210 <input type="checkbox"/>	220 <input type="checkbox"/>	230 <input type="checkbox"/>	240 <input type="checkbox"/>	250 <input type="checkbox"/>	260 <input type="checkbox"/>	270 <input type="checkbox"/>	340 <input type="checkbox"/>	350 <input type="checkbox"/>	360 <input type="checkbox"/>	370 <input type="checkbox"/>	415 <input type="checkbox"/>	425 <input type="checkbox"/>	435 <input type="checkbox"/>	445 <input type="checkbox"/>	450 <input type="checkbox"/>	510 <input type="checkbox"/>	515 <input type="checkbox"/>	520 <input type="checkbox"/>	525 <input type="checkbox"/>	530 <input type="checkbox"/>	535 <input type="checkbox"/>	540 <input type="checkbox"/>	545 <input type="checkbox"/>	610 <input type="checkbox"/>	710 <input type="checkbox"/>	715 <input type="checkbox"/>	720 <input type="checkbox"/>	725 <input type="checkbox"/>	730 <input type="checkbox"/>	735 <input type="checkbox"/>	740 <input type="checkbox"/>	745 <input type="checkbox"/>	750 <input type="checkbox"/>	755 <input type="checkbox"/>	760 <input type="checkbox"/>	820 <input type="checkbox"/>	830 <input type="checkbox"/>	840 <input type="checkbox"/>	850 <input type="checkbox"/>	855 <input type="checkbox"/>	860 <input type="checkbox"/>	865 <input type="checkbox"/>	870 <input type="checkbox"/>	890 <input type="checkbox"/>	900 <input type="checkbox"/>	900 <input type="checkbox"/>
Tehama County Department of Education	330 <input type="checkbox"/>	210 <input type="checkbox"/>	220 <input type="checkbox"/>	230 <input type="checkbox"/>	240 <input type="checkbox"/>	250 <input type="checkbox"/>	260 <input type="checkbox"/>	270 <input type="checkbox"/>	340 <input type="checkbox"/>	350 <input type="checkbox"/>	360 <input type="checkbox"/>	370 <input type="checkbox"/>	415 <input type="checkbox"/>	425 <input type="checkbox"/>	435 <input type="checkbox"/>	445 <input type="checkbox"/>	450 <input type="checkbox"/>	510 <input type="checkbox"/>	515 <input type="checkbox"/>	520 <input type="checkbox"/>	525 <input type="checkbox"/>	530 <input type="checkbox"/>	535 <input type="checkbox"/>	540 <input type="checkbox"/>	545 <input type="checkbox"/>	610 <input type="checkbox"/>	710 <input type="checkbox"/>	715 <input type="checkbox"/>	720 <input type="checkbox"/>	725 <input type="checkbox"/>	730 <input type="checkbox"/>	735 <input type="checkbox"/>	740 <input type="checkbox"/>	745 <input type="checkbox"/>	750 <input type="checkbox"/>	755 <input type="checkbox"/>	760 <input type="checkbox"/>	820 <input type="checkbox"/>	830 <input type="checkbox"/>	840 <input type="checkbox"/>	850 <input type="checkbox"/>	855 <input type="checkbox"/>	860 <input type="checkbox"/>	865 <input type="checkbox"/>	870 <input type="checkbox"/>	890 <input type="checkbox"/>	900 <input type="checkbox"/>	900 <input type="checkbox"/>

## Attachment VII

SELPA: Fiscal Year: 
**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**
LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340 ■	350 ■
360	370	415 ■	425 ■	435	436	445	450 ■	460
510 ■	515 ■	520	525	530 ■	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870 ■	890							
900 ■	<input type="text" value="330/SAI Consultation"/>			900	<input type="text"/>			
900	<input type="text"/>			900	<input type="text"/>			

## Attachment VII

SELPA: Fiscal Year: 
**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**
LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900	<input type="text"/>	900	<input type="text"/>					
900	<input type="text"/>	900	<input type="text"/>					

## Attachment VII

SELPA: Fiscal Year: 

### Attachment VII—Specialized Academic Instruction and Related Services by School Site

#### Participating Local Educational Agency and School Site Information

LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No

#### Related Services Currently Provided by the School Site:

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425	435	436	445	450	460
510	515	520	525	530 ■	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900	<input type="text"/>			900	<input type="text"/>			
900	<input type="text"/>			900	<input type="text"/>			

## Attachment VII

SELPA: Fiscal Year: 

### Attachment VII—Specialized Academic Instruction and Related Services by School Site

#### Participating Local Educational Agency and School Site Information

LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☐ Yes ☒ No

#### Related Services Currently Provided by the School Site:

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900	<input type="text"/>	900						
900	<input type="text"/>	900						

## Attachment VII

SELPA: Fiscal Year: 

### Attachment VII—Specialized Academic Instruction and Related Services by School Site

#### Participating Local Educational Agency and School Site Information

LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☐ Yes ☒ No

#### Related Services Currently Provided by the School Site:

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350	■
360	370	415	■	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610	
710	715	720	725	730	735	740	745	750	
755	760	820	830	840	850	855	860	865	
870	890								
900	<input type="text"/>			900		<input type="text"/>			
900	<input type="text"/>			900		<input type="text"/>			

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Corning Union Elementary School District

Superintendent: Richard Fitzpatrick

Phone: 530.824.7701 X1256

Email: rfitzpatrick@cuesd.net

Special Education Director: Dave Sweringen

Phone: 530.824.7701 X1251

Email: dswering@cuesd.net

School Site: Busy Bees

CDS Code: 5271498

School Ownership Code: 08: Preschool

Specialized Academic Instruction—Code 330 is provided: ☐ Yes ☒ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350 ■
360	370	415 ■	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900				900				
900				900				



## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

### Attachment VII—Specialized Academic Instruction and Related Services by School Site

#### Participating Local Educational Agency and School Site Information

LEA: Corning Union Elementary School District

Superintendent: Richard Fitzpatrick

Phone: 530.824.7701 X1256

Email: rfitzpatrick@cuesd.net

Special Education Director: Dave Sweringen

Phone: 530.824.7701 X1251

Email: dswering@cuesd.net

School Site: Columbia Academy

CDS Code: 6114466

School Ownership Code: 69: LEA Community Day

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No

#### Related Services Currently Provided by the School Site:

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425	435	436	445	450	460
510 ■	515 ■	520 ■	525 ■	530 ■	535	540	545	610
710 ■	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900 ■	SAI (330) Consultation			900				
900				900				

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Corning Union Elementary School District

Superintendent: Richard Fitzpatrick

Phone: 530.824.7701 X1256

Email: rfitzpatrick@cuesd.net

Special Education Director: Dave Sweringen

Phone: 530.824.7701 X1251

Email: dswering@cuesd.net

School Site: Columbia State Preschool

CDS Code: 5271498

School Ownership Code: 08: Preschool

Specialized Academic Instruction—Code 330 is provided: ☐ Yes ☒ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900				900				
900				900				

## Attachment VII

SELPA: Fiscal Year: 
**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**
LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☐ Yes ☒ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900	<input type="text"/>			900	<input type="text"/>			
900	<input type="text"/>			900	<input type="text"/>			

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Corning Union Elementary School District

Superintendent: Richard Fitzpatrick

Phone: 530.824.7701 X1256

Email: rfitzpatrick@cuesd.net

Special Education Director: Dave Sweringen

Phone: 530.824.7701 X1251

Email: dswering@cuesd.net

School Site: DaVinci Academy

CDS Code: 5271498

School Ownership Code: 62: Public Intermediate/Middle

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425	435	436	445	450	460
510 ■	515	520	525 ■	530 ■	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900				900				
900				900				

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Corning Union Elementary School District

Superintendent: Richard Fitzpatrick

Phone: 530.824.7701 X1256

Email: rfitzpatrick@cuesd.net

Special Education Director: Dave Sweringen

Phone: 530.824.7701 X1251

Email: dswering@cuesd.net

School Site: eCenter Migrant HeadStart

CDS Code: 5271654

School Ownership Code: 08: Preschool

**Specialized Academic Instruction—Code 330 is provided:** ☐ Yes ☒ No

**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900				900				
900				900				

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

### Attachment VII—Specialized Academic Instruction and Related Services by School Site

#### Participating Local Educational Agency and School Site Information

LEA: Corning Union Elementary School District

Superintendent: Richard Fitzpatrick

Phone: 530.824.7701 X1256

Email: rfitzpatrick@cuesd.net

Special Education Director: Dave Sweringen

Phone: 530.824.7701 X1251

Email: dswering@cuesd.net

School Site: Independent Educational Programs

CDS Code: 6205488

School Ownership Code: 74: Private Elementary

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No

#### Related Services Currently Provided by the School Site:

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425	435	436	445	450	460
510 ■	515 ■	520	525 ■	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900				900				
900				900				

## Attachment VII

SELPA: Fiscal Year: 
**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**
LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☐ Yes ☒ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	■	350
360	370	415	■	425	435	436	■	445	450
									460
510	515	520	525	530	535	540	545		610
710	715	720	725	730	735	740	745		750
755	760	820	830	840	850	855	860		865
870	■	890							
900	<input type="text"/>			900	<input type="text"/>				
900	<input type="text"/>			900	<input type="text"/>				

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

### Attachment VII—Specialized Academic Instruction and Related Services by School Site

#### Participating Local Educational Agency and School Site Information

LEA: Corning Union Elementary School District

Superintendent: Richard Fitzpatrick

Phone: 530.824.7701 X1256

Email: rfitzpatrick@cuesd.net

Special Education Director: Dave Sweringen

Phone: 530.824.7701 X1251

Email: dswering@cuesd.net

School Site: Maywood Intermediate School

CDS Code: 6093546

School Ownership Code: 62: Public Intermediate/Middle

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No

#### Related Services Currently Provided by the School Site:

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425	435 ■	436	445	450	460
510 ■	515 ■	520	525 ■	530 ■	535	540	545	610
710 ■	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900				900				
900				900				



## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

# Attachment VII—Specialized Academic Instruction and Related Services by School Site

## Participating Local Educational Agency and School Site Information

LEA: Corning Union Elementary School District

Superintendent: Richard Fitzpatrick

Phone: 530.824.7701 X1256

Email: rfitzpatrick@cuesd.net

Special Education Director: Dave Sweringen

Phone: 530.824.7701 X1251

Email: dswering@cuesd.net

School Site: Olive View Elementary

CDS Code: 6053490

School Ownership Code: 60: Public Elementary

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No

### Related Services Currently Provided by the School Site:

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900	SAI (330) Consultation	900						
900		900						

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Corning Union Elementary School District

Superintendent: Richard Fitzpatrick

Phone: 530.824.7701 X1256

Email: rfitzpatrick@cuesd.net

Special Education Director: Dave Sweringen

Phone: 530.824.7701 X1251

Email: dswering@cuesd.net

School Site: Olive View State Preschool

CDS Code: 5271498

School Ownership Code: 08: Preschool

Specialized Academic Instruction—Code 330 is provided: ☐ Yes ☒ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350	■
360	370	415	■	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610	
710	715	720	725	730	735	740	745	750	
755	760	820	830	840	850	855	860	865	
870	890								
900				900					
900				900					

## Attachment VII

SELPA: Fiscal Year: 
**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**
LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900	<input type="text"/>	900						
900	<input type="text"/>	900						

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Corning Union Elementary School District

Superintendent: Richard Fitzpatrick

Phone: 530.824.7701 X1256

Email: rfitzpatrick@cuesd.net

Special Education Director: Dave Sweringen

Phone: 530.824.7701 X1251

Email: dswering@cuesd.net

School Site: Sunshine School House

CDS Code: 5271498

School Ownership Code: 08: Preschool

Specialized Academic Instruction—Code 330 is provided: ☐ Yes ☒ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900				900				
900				900				

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Corning Union Elementary School District

Superintendent: Richard Fitzpatrick

Phone: 530.824.7701 X1256

Email: rfitzpatrick@cuesd.net

Special Education Director: Dave Sweringen

Phone: 530.824.7701 X1251

Email: dswering@cuesd.net

School Site: West Street Elementary

CDS Code: 6053482

School Ownership Code: 60: Public Elementary

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	■	350	■
360	370	415	■	425	■	435	■	436	■	445
							450	■	460	■
510	■	515	■	520	525	■	530	535	540	545
									610	
710	■	715	720	725	■	730	■	735	■	740
									745	750
755	760	820	830	840	850	855	860		865	
870	■	890								
900	■	Intensive Individual (340)				900				
900					900					

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Corning Union Elementary School District

Superintendent: Richard Fitzpatrick

Phone: 530.824.7701 X1256

Email: rfitzpatrick@cuesd.net

Special Education Director: Dave Sweringen

Phone: 530.824.7701 X1251

Email: dswering@cuesd.net

School Site: West Street Head Start

CDS Code: 5271498

School Ownership Code: 08: Preschool

Specialized Academic Instruction—Code 330 is provided: ☐ Yes ☒ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350	■
360	370	415	■	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610	
710	715	720	725	730	735	740	745	750	
755	760	820	830	840	850	855	860	865	
870	890								
900				900					
900				900					

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

### Attachment VII—Specialized Academic Instruction and Related Services by School Site

#### Participating Local Educational Agency and School Site Information

LEA: Corning Union Elementary School District

Superintendent: Richard Fitzpatrick

Phone: 530.824.7701 X1256

Email: rfitzpatrick@cuesd.net

Special Education Director: Dave Sweringen

Phone: 530.824.7701 X1251

Email: dswering@cuesd.net

School Site: Woodson Elementary

CDS Code: 0102301

School Ownership Code: 60: Public Elementary

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No

#### Related Services Currently Provided by the School Site:

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	■	350
360	370	415	■	425	■	435	436	■	445
		450	■	460	■				
510	■	515	520	525	■	530	■	535	540
		545		610					
710	■	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865	
870	■	890							
900				900					
900				900					

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Corning Union High School District

Superintendent: Jared Caylor

Phone: 530.824.8000

Email: jcaylor@corninghs.org

Special Education Director: Jillian Damon

Phone: 530.824.8000

Email: jdamon@corninghs.org

School Site: Centennial (Continuation) High

CDS Code: 5231675

School Ownership Code: 68: Continuation High School

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820 ■	830 ■	840	850	855	860	865
870	890							
900				900				
900				900				



## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Corning Union High School District

Superintendent: Jared Caylor

Phone: 530.824.8000

Email: jcaylor@corninghs.org

Special Education Director: Jillian Damon

Phone: 530.824.8000

Email: jdamon@corninghs.org

School Site: Corning High Independent Study

CDS Code: 0137414

School Ownership Code: 66: Public High School

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510 ■	515	520	525 ■	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820 ■	830	840 ■	850	855	860	865
870	890							
900				900				
900				900				

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

### Attachment VII—Specialized Academic Instruction and Related Services by School Site

#### Participating Local Educational Agency and School Site Information

LEA: Corning Union High School District

Superintendent: Jared Caylor

Phone: 530.824.8000

Email: jcaylor@corninghs.org

Special Education Director: Jillian Damon

Phone: 530.824.8000

Email: jdamon@corninghs.org

School Site: Corning High School

CDS Code: 5231709

School Ownership Code: 66: Public High School

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No

#### Related Services Currently Provided by the School Site:

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	■	350
360	370	415	■	425	■	435	■	436	445
		450	■	460	■				
510	■	515	■	520	525	■	530	■	535
		540	545	610	■				
710	■	715	720	■	725	■	730	■	735
		740	■	745	750				
755	760	820	■	830	■	840	■	850	■
		855	860	■	865	■			
870	■	890							
900	■	SAI (330) Consultation				900			
900						900			

## Attachment VII

SELPA: Fiscal Year: 
**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**
LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900	<input type="text"/>			900	<input type="text"/>			
900	<input type="text"/>			900	<input type="text"/>			

## Attachment VII

SELPA: Fiscal Year: 
**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**
LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425 ■	435	436	445	450 ■	460
510	515 ■	520	525	530	535	540	545	610
710 ■	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900	<input type="text"/>	900	<input type="text"/>					
900	<input type="text"/>	900	<input type="text"/>					

## Attachment VII

SELPA: Fiscal Year: 
**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**
LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425	435	436	445	450	460
510 ■	515 ■	520	525 ■	530 ■	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900	<input type="text"/>			900	<input type="text"/>			
900	<input type="text"/>			900	<input type="text"/>			

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Evergreen Union School District

Superintendent: Bradley Mendenhall

Phone: 530.347.3411

Email: bmendenhall@evergreenusd.org

Special Education Director: Aleta Frampton

Phone: 530.347.3411

Email: aframpton@evergreenusd.org

School Site: Evergreen Elementary School

CDS Code: 6053516

School Ownership Code: 60: Public Elementary

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350	■			
360	370	415	■	425	■	435	436	445	450	■	460	■
510	■	515	■	520	525	530	■	535	540	545	610	■
710	■	715	720	725	730	735	740	■	745	750		
755	760	820	830	840	850	855	860	865				
870	■	890										
900	■	Intensive Support (340)			900							
900					900							

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Evergreen Union School District

Superintendent: Bradley Mendenhall

Phone: 530.347.3411

Email: bmendenhall@evergreenusd.org

Special Education Director: Aleta Frampton

Phone: 530.347.3411

Email: aframpton@evergreenusd.org

School Site: Evergreen Institute of Excellence

CDS Code: 0132597

School Ownership Code: 65: Public Kindergarten–12th

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510	515 ■	520	525	530 ■	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820 ■	830 ■	840 ■	850	855	860	865
870	890							
900 ■	SAI (330) Consultation			900				
900				900				

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Evergreen Union School District

Superintendent: Bradley Mendenhall

Phone: 530.347.3411

Email: bmendenhall@evergreenusd.org

Special Education Director: Aleta Frampton

Phone: 530.347.3411

Email: aframpton@evergreenusd.org

School Site: Evergreen Middle School

CDS Code: 6111629

School Ownership Code: 62: Public Intermediate/Middle

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	■	350
360	370	415	■	425	■	435	■	436	445
450	■	460							
510	■	515	■	520	■	525	■	530	■
535	540	545	610	■					
710	■	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865	
870	890								
900	■	Individual Intensive (340)			900				
900					900				



## Attachment VII

SELPA: Fiscal Year: 

### Attachment VII—Specialized Academic Instruction and Related Services by School Site

#### Participating Local Educational Agency and School Site Information

LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No

#### Related Services Currently Provided by the School Site:

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350	■
360	370	415	■	425	435	436	445	450	■
510	515	520	525	530	535	540	545	610	
710	715	720	725	730	735	740	745	750	
755	760	820	830	840	850	855	860	865	
870	890								
900	<input type="text"/>			900		<input type="text"/>			
900	<input type="text"/>			900		<input type="text"/>			

## Attachment VII

SELPA: Fiscal Year: 

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450 ■	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900	<input type="text"/>			900	<input type="text"/>			
900	<input type="text"/>			900	<input type="text"/>			

## Attachment VII

SELPA: Fiscal Year: 
**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**
LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900	<input type="text"/>			900	<input type="text"/>			
900	<input type="text"/>			900	<input type="text"/>			

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Flornoy Elementary School District

Superintendent: Rachel Davis

Phone: 530.833.5331

Email: rdavis@flornoyschool.org

Special Education Director:

Phone:

Email:

School Site: Flornoy Elementary School

CDS Code: 6053524

School Ownership Code: 61: Public Elementary (in one LEA)

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425	435	436	445	450 ■	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870 ■	890							
900				900				
900				900				

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Gerber Union Elementary School District

Superintendent: Jenny Montoya

Phone: 530.385.1041

Email: jmontoya@gerberschool.org

Special Education Director:

Phone:

Email:

School Site: Gerber Elementary

CDS Code: 6053532

School Ownership Code: 61: Public Elementary (in one LEA)

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425	435	436	445	450 ■	460
510 ■	515 ■	520	525	530 ■	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900 ■	SAI (330) Consultation			900				
900				900				

## Attachment VII

SELPA: Fiscal Year: 
**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**
LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☐ Yes ☒ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350	■
360	370	415	■	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610	
710	715	720	725	730	735	740	745	750	
755	760	820	830	840	850	855	860	865	
870	890								
900	<input type="text"/>			900		<input type="text"/>			
900	<input type="text"/>			900		<input type="text"/>			

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Gerber Union Elementary School District

Superintendent: Jenny Montoya

Phone: 530.385.1041

Email: jmontoya@gerberschool.org

Special Education Director:

Phone:

Email:

School Site: Independent Educational Programs

CDS Code: 6205488

School Ownership Code: 74: Private Elementary

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510 ■	515 ■	520 ■	525 ■	530 ■	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900				900				
900				900				

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Gerber Union Elementary School District

Superintendent: Jenny Montoya

Phone: 530.385.1041

Email: jmontoya@gerberschool.org

Special Education Director:

Phone:

Email:

School Site: SummitView Academy

CDS Code: 7087794

School Ownership Code: 76: Private Kindergarten–12th

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510 ■	515 ■	520	525 ■	530 ■	535	540 ■	545 ■	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900				900				
900				900				



## Attachment VII

SELPA: Fiscal Year: 

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425 ■	435	436	445	450	460 ■
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900	<input type="text"/>			900	<input type="text"/>			
900	<input type="text"/>			900	<input type="text"/>			

## Attachment VII

SELPA: Fiscal Year: 

### Attachment VII—Specialized Academic Instruction and Related Services by School Site

#### Participating Local Educational Agency and School Site Information

LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No

#### Related Services Currently Provided by the School Site:

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350	■			
360	370	415	■	425	■	435	436	445	450	■	460	■
510	■	515	■	520	■	525	■	530	535	540	545	610
710	■	715	720	725	730	735	740	745	750			
755	760	820	830	840	850	855	860	865				
870	■	890										
900					900							
900					900							

## Attachment VII

SELPA: Fiscal Year: 

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900	<input type="text"/>			900	<input type="text"/>			
900	<input type="text"/>			900	<input type="text"/>			

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Los Molinos Unified School District

Superintendent: Joey Adame

Phone: 530.384.7832

Email: jadame@lmusd.net

Special Education Director:

Phone:

Email:

School Site: Appointment Based

CDS Code: 1010101

School Ownership Code: 08: Preschool

Specialized Academic Instruction—Code 330 is provided: ☐ Yes ☒ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900				900				
900				900				

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Los Molinos Unified School District

Superintendent: Joey Adame

Phone: 530.384.7832

Email: jadame@lmusd.net

Special Education Director:

Phone:

Email:

School Site: Los Molinos Elementary

CDS Code: 6053565

School Ownership Code: 60: Public Elementary

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425	435 ■	436 ■	445	450 ■	460
510 ■	515 ■	520	525 ■	530	535 ■	540	545	610
710 ■	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870 ■	890							
900 ■	Counseling/Guidance (515)			900				
900				900				

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

### Attachment VII—Specialized Academic Instruction and Related Services by School Site

#### Participating Local Educational Agency and School Site Information

LEA: Los Molinos Unified School District

Superintendent: Joey Adame

Phone: 530.384.7832

Email: jadame@lmusd.net

Special Education Director:

Phone:

Email:

School Site: Los Molinos

CDS Code: 5235106

School Ownership Code: 66: Public High School

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No

#### Related Services Currently Provided by the School Site:

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425	435	436	445	450	460
510 ■	515 ■	520	525 ■	530 ■	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820 ■	830	840 ■	850	855	860	865
870	890							
900				900				
900				900				

## Attachment VII

SELPA: Fiscal Year: 
**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**
LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350	■
360	370	415	■	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610	
710	715	720	725	730	735	740	745	750	
755	760	820	830	840	850	855	860	865	
870	890								
900	<input type="text"/>			900	<input type="text"/>				
900	<input type="text"/>			900	<input type="text"/>				

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Los Molinos Unified School District

Superintendent: Joey Adame

Phone: 530.384.7832

Email: jadame@lmusd.net

Special Education Director:

Phone:

Email:

School Site: Vina Elementary

CDS Code: 6053581

School Ownership Code: 60: Public Elementary

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900				900				
900				900				



## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Red Bluff Joint Union High School District

Superintendent: Todd Brose

Phone: 530.529.8700

Email: tbrose@rbhsd.org

Special Education Director: Cari Van Riper

Phone: 530.529.8700

Email: cvanripe@rbhsd.org

School Site: Independent Study

CDS Code: 5230065

School Ownership Code: 63: Alternative School of Choice

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425	435	436	445	450	460
510 ■	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820 ■	830 ■	840 ■	850	855	860	865 ■
870	890							
900				900				
900				900				

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Red Bluff Joint Union High School District

Superintendent: Todd Brose

Phone: 530.529.8700

Email: tbrose@rbhsd.org

Special Education Director: Cari Van Riper

Phone: 530.529.8700

Email: cvanripe@rbhsd.org

School Site: Individualized Instruction

CDS Code: 5271639

School Ownership Code: 34: Non-School Locations

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820 ■	830 ■	840 ■	850	855	860	865 ■
870	890							
900				900				
900				900				

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Red Bluff Joint Union High School District

Superintendent: Todd Brose

Phone: 530.529.8700

Email: tbrose@rbhsd.org

Special Education Director: Cari Van Riper

Phone: 530.529.8700

Email: cvanripe@rbhsd.org

School Site: Mercy High School

CDS Code: 5237201

School Ownership Code: 80: Private High School Center/Program

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900				900				
900				900				

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

### Attachment VII—Specialized Academic Instruction and Related Services by School Site

#### Participating Local Educational Agency and School Site Information

LEA: Red Bluff Joint Union High School District

Superintendent: Todd Brose

Phone: 530.529.8700

Email: tbrose@rbhsd.org

Special Education Director: Cari Van Riper

Phone: 530.529.8700

Email: cvanripe@rbhsd.org

School Site: Red Bluff High Adult Education

CDS Code: 5230024

School Ownership Code: 70: Adult Education Center

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No

#### Related Services Currently Provided by the School Site:

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820 ■	830	840 ■	850	855	860	865 ■
870	890							
900				900				
900				900				

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

# Attachment VII—Specialized Academic Instruction and Related Services by School Site

## Participating Local Educational Agency and School Site Information

LEA: Red Bluff Joint Union High School District

Superintendent: Todd Brose

Phone: 530.529.8700

Email: tbrose@rbhsd.org

Special Education Director: Cari Van Riper

Phone: 530.529.8700

Email: cvanripe@rbhsd.org

School Site: Red Bluff High School

CDS Code: 5237201

School Ownership Code: 66: Public High School

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No

## Related Services Currently Provided by the School Site:

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900	SAI (330) Consultation				900			
900					900			

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Red Bluff Joint Union High School District

Superintendent: Todd Brose

Phone: 530.529.8700

Email: tbrose@rbhsd.org

Special Education Director: Cari Van Riper

Phone: 530.529.8700

Email: cvanripe@rbhsd.org

School Site: Salsbury High School

CDS Code: 5237151

School Ownership Code: 68: Continuation High School

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510 ■	515 ■	520	525 ■	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820 ■	830 ■	840 ■	850	855	860	865 ■
870	890							
900				900				
900				900				

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

### Attachment VII—Specialized Academic Instruction and Related Services by School Site

#### Participating Local Educational Agency and School Site Information

LEA: Red Bluff Union Elementary School District

Superintendent: Cliff Curry

Phone: 530.527.7200

Email: ccurry@rbuesd.org

Special Education Director: Suzanne Adkins

Phone: 530.527.7200

Email: sadkins@rbuesd.org

School Site: Appointment Based

CDS Code: 1010101

School Ownership Code: 08: Preschool

Specialized Academic Instruction—Code 330 is provided: ☐ Yes ☒ No

#### Related Services Currently Provided by the School Site:

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900				900				
900				900				

## Attachment VII

SELPA: Fiscal Year: 

### Attachment VII—Specialized Academic Instruction and Related Services by School Site

#### Participating Local Educational Agency and School Site Information

LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No

#### Related Services Currently Provided by the School Site:

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425 ■	435	436	445	450 ■	460
510 ■	515 ■	520 ■	525 ■	530 ■	535 ■	540	545	610
710 ■	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900	<input type="text"/>	900						
900	<input type="text"/>	900						



## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

# Attachment VII—Specialized Academic Instruction and Related Services by School Site

## Participating Local Educational Agency and School Site Information

LEA: Red Bluff Union Elementary School District

Superintendent: Cliff Curry

Phone: 530.527.7200

Email: ccurry@rbuesd.org

Special Education Director: Suzanne Adkins

Phone: 530.527.7200

Email: sadkins@rbuesd.org

School Site: Building Blocks Preschool

CDS Code: 5271621

School Ownership Code: 08: Preschool

Specialized Academic Instruction—Code 330 is provided: ☐ Yes ☒ No

### Related Services Currently Provided by the School Site:

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350 ■
360	370	415 ■	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900				900				
900				900				

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

# Attachment VII—Specialized Academic Instruction and Related Services by School Site

## Participating Local Educational Agency and School Site Information

LEA: Red Bluff Union Elementary School District

Superintendent: Cliff Curry

Phone: 530.527.7200

Email: ccurry@rbuesd.org

Special Education Director: Suzanne Adkins

Phone: 530.527.7200

Email: sadkins@rbuesd.org

School Site: First Church of God

CDS Code: 5271621

School Ownership Code: 08: Preschool

Specialized Academic Instruction—Code 330 is provided: ☐ Yes ☒ No

### Related Services Currently Provided by the School Site:

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900				900				
900				900				

## Attachment VII

SELPA: Fiscal Year: **Attachment VII—Specialized Academic Instruction and Related Services by School Site****Participating Local Educational Agency and School Site Information****LEA:** **Superintendent:** **Phone:** **Email:** **Special Education Director:** **Phone:** **Email:** **School Site:** **CDS Code:** **School Ownership Code:** **Specialized Academic Instruction—Code 330 is provided:** ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510 ■	515 ■	520	525 ■	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900	<input type="text"/>			900	<input type="text"/>			
900	<input type="text"/>			900	<input type="text"/>			

## Attachment VII

SELPA: Fiscal Year: 

# Attachment VII—Specialized Academic Instruction and Related Services by School Site

## Participating Local Educational Agency and School Site Information

LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340 ■	350
360	370	415 ■	425 ■	435	436	445	450 ■	460
510 ■	515 ■	520	525 ■	530	535 ■	540	545	610
710	715	720	725	730	735	740 ■	745	750
755	760	820	830	840	850	855	860	865
870 ■	890							
900	<input type="text"/>	900						
900	<input type="text"/>	900						

## Attachment VII

SELPA: Fiscal Year: 
**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**
LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☐ Yes ☒ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350	■
360	370	415	■	425	435	436	445	450	■
510	515	520	525	530	535	540	545	610	
710	715	720	725	730	735	740	745	750	
755	760	820	830	840	850	855	860	865	
870	■	890							
900	<input type="text"/>	900	<input type="text"/>						
900	<input type="text"/>	900	<input type="text"/>						

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Red Bluff Union Elementary School District

Superintendent: Cliff Curry

Phone: 530.527.7200

Email: ccurry@rbuesd.org

Special Education Director: Suzanne Adkins

Phone: 530.527.7200

Email: sadkins@rbuesd.org

School Site: Lincoln Street State Preschool

CDS Code: 5271621

School Ownership Code: 08: Preschool

Specialized Academic Instruction—Code 330 is provided: ☐ Yes ☒ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900				900				
900				900				

## Attachment VII

SELPA: Fiscal Year: 

### Attachment VII—Specialized Academic Instruction and Related Services by School Site

#### Participating Local Educational Agency and School Site Information

<b>LEA:</b>	<input type="text" value="Red Bluff Union Elementary School District"/>		
<b>Superintendent:</b>	<input type="text" value="Cliff Curry"/>	<b>Phone:</b>	<input type="text" value="530.527.7200"/>
<b>Email:</b>	<input type="text" value="ccurry@rbuesd.org"/>		
<b>Special Education Director:</b>	<input type="text" value="Suzanne Adkins"/>	<b>Phone:</b>	<input type="text" value="530.527.7200"/>
<b>Email:</b>	<input type="text" value="sadkins@rbuesd.org"/>		

<b>School Site:</b>	<input type="text" value="Little Scholars"/>	<b>CDS Code:</b>	<input type="text" value="5210520"/>
<b>School Ownership Code:</b>	<input type="text" value="08: Preschool"/>		

Specialized Academic Instruction—Code 330 is provided: ☐ Yes ☒ No

#### Related Services Currently Provided by the School Site:

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350 ■
360	370	415 ■	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900	<input type="text"/>			900	<input type="text"/>			
900	<input type="text"/>			900	<input type="text"/>			

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

# Attachment VII—Specialized Academic Instruction and Related Services by School Site

## Participating Local Educational Agency and School Site Information

LEA: Red Bluff Union Elementary School District

Superintendent: Cliff Curry

Phone: 530.527.7200

Email: ccurry@rbuesd.org

Special Education Director: Suzanne Adkins

Phone: 530.527.7200

Email: sadkins@rbuesd.org

School Site: Metteer Elementary

CDS Code: 6106686

School Ownership Code: 60: Public Elementary

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No

### Related Services Currently Provided by the School Site:

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340 ■	350 ■
360	370	415 ■	425	435	436 ■	445	450 ■	460
510	515 ■	520	525	530 ■	535 ■	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900				900				
900				900				



## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

# Attachment VII—Specialized Academic Instruction and Related Services by School Site

## Participating Local Educational Agency and School Site Information

LEA: Red Bluff Union Elementary School District

Superintendent: Cliff Curry

Phone: 530.527.7200

Email: ccurry@rbuesd.org

Special Education Director: Suzanne Adkins

Phone: 530.527.7200

Email: sadkins@rbuesd.org

School Site: Metteer State Preschool

CDS Code: 5271621

School Ownership Code: 08: Preschool

Specialized Academic Instruction—Code 330 is provided: ☐ Yes ☒ No

### Related Services Currently Provided by the School Site:

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350 ■
360	370	415 ■	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900				900				
900				900				

## Attachment VII

SELPA: Fiscal Year: 
**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**
LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350	■
360	370	415	■	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610	
710	715	720	725	730	735	740	745	750	
755	760	820	830	840	850	855	860	865	
870	890								
900	<input type="text"/>			900	<input type="text"/>				
900	<input type="text"/>			900	<input type="text"/>				

## Attachment VII

SELPA: Fiscal Year: 

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900	<input type="text"/>	900	<input type="text"/>					
900	<input type="text"/>	900	<input type="text"/>					

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site****Participating Local Educational Agency and School Site Information**

LEA: Red Bluff Union Elementary School District

Superintendent: Cliff Curry

Phone: 530.527.7200

Email: ccurry@rbuesd.org

Special Education Director: Suzanne Adkins

Phone: 530.527.7200

Email: sadkins@rbuesd.org

School Site: The Green Team Private School

CDS Code: 0000002

School Ownership Code: 76: Private Kindergarten–12th

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900				900				
900				900				

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site****Participating Local Educational Agency and School Site Information**

LEA: Red Bluff Union Elementary School District

Superintendent: Cliff Curry

Phone: 530.527.7200

Email: ccurry@rbuesd.org

Special Education Director: Suzanne Adkins

Phone: 530.527.7200

Email: sadkins@rbuesd.org

School Site: Vista Preparatory Academy

CDS Code: 6053656

School Ownership Code: 62: Public Intermediate/Middle

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425 ■	435 ■	436	445	450	460
510 ■	515 ■	520	525 ■	530	535	540	545	610
710 ■	715	720	725 ■	730 ■	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900				900				
900				900				

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Red Bluff Union Elementary School District

Superintendent: Cliff Curry

Phone: 530.527.7200

Email: ccurry@rbuesd.org

Special Education Director: Suzanne Adkins

Phone: 530.527.7200

Email: sadkins@rbuesd.org

School Site: Whittenberg Country School

CDS Code: 6142855

School Ownership Code: 74: Private Elementary

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900				900				
900				900				

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site****Participating Local Educational Agency and School Site Information**

LEA: Red Bluff Union Elementary School District

Superintendent: Cliff Curry

Phone: 530.527.7200

Email: ccurry@rbuesd.org

Special Education Director: Suzanne Adkins

Phone: 530.527.7200

Email: sadkins@rbuesd.org

School Site: Adventist Christian Elementary School

CDS Code: 6137863

School Ownership Code: 74: Private Elementary

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900				900				
900				900				

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Red Bluff Union Elementary School District

Superintendent: Cliff Curry

Phone: 530.527.7200

Email: ccurry@rbuesd.org

Special Education Director: Suzanne Adkins

Phone: 530.527.7200

Email: sadkins@rbuesd.org

School Site: Calvary Christian Academy Red Bluff

CDS Code: 6142749

School Ownership Code: 76: Private Kindergarten–12th

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900				900				
900				900				



## Attachment VII

SELPA: Fiscal Year: **Attachment VII—Specialized Academic Instruction and Related Services by School Site****Participating Local Educational Agency and School Site Information**LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425	435	436	445	450 ■	460
510 ■	515	520	525 ■	530	535	540	545	610
710 ■	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900	<input type="text"/>	900						
900	<input type="text"/>	900						

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Richfield Elementary School

Superintendent: Jeff Scheele

Phone: 530.824.3354

Email: jscheele@richfieldschool.org

Special Education Director:

Phone:

Email:

School Site: Appointment Based

CDS Code: 1010101

School Ownership Code: 08: Preschool

Specialized Academic Instruction—Code 330 is provided: ☐ Yes ☒ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900				900				
900				900				

## Attachment VII

SELPA: Fiscal Year: **Attachment VII—Specialized Academic Instruction and Related Services by School Site****Participating Local Educational Agency and School Site Information**LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
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900	<input type="text"/>	900	<input type="text"/>					

## Attachment VII

SELPA: Fiscal Year: **Attachment VII—Specialized Academic Instruction and Related Services by School Site****Participating Local Educational Agency and School Site Information**LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	■	350		
360	370	415	■	425	■	435	436	445	450	■	460
510	■	515	■	520	525	530	535	540	545		610
710	■	715	720	725	730	735	740	745	750		
755	760	820	830	840	850	855	860	865			
870	890										
900	<input type="text"/>			900		<input type="text"/>					
900	<input type="text"/>			900		<input type="text"/>					

## Attachment VII

SELPA: Fiscal Year: **Attachment VII—Specialized Academic Instruction and Related Services by School Site****Participating Local Educational Agency and School Site Information**LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350	■
360	370	415	■	425	435	436	445	450	■
								460	■
510	515	520	525	530	535	540	545	610	
710	715	720	725	730	735	740	745	750	
755	760	820	830	840	850	855	860	865	
870	890								
900	<input type="text"/>	900	<input type="text"/>						
900	<input type="text"/>	900	<input type="text"/>						

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site****Participating Local Educational Agency and School Site Information**

LEA: Tehama County Department of Education

Superintendent: Rich DuVarney

Phone: 530.528.7323

Email: rduvarney@tehamaschools.org

Special Education Director: Loreina Santana

Phone: 530.527.5811

Email: lsantana@tehamaschools.org

School Site: Gerber Exceptional Needs Preschool

CDS Code: 6069462

School Ownership Code: 09: Special Education (Public)

Specialized Academic Instruction—Code 330 is provided: ☐ Yes ☒ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350 ■
360	370	415 ■	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710 ■	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900	<input type="text"/>			900	<input type="text"/>			
900	<input type="text"/>			900	<input type="text"/>			

## Attachment VII

SELPA: Fiscal Year: 

### Attachment VII—Specialized Academic Instruction and Related Services by School Site

#### Participating Local Educational Agency and School Site Information

LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No

#### Related Services Currently Provided by the School Site:

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350	■
360	370	415	■	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610	■
710	715	720	725	■	730	735	740	■	745
755	760	820	830	840	850	855	860	865	
870	■	890							
900	<input type="text"/>			900	<input type="text"/>				
900	<input type="text"/>			900	<input type="text"/>				

## Attachment VII

SELPA: Fiscal Year: **Attachment VII—Specialized Academic Instruction and Related Services by School Site****Participating Local Educational Agency and School Site Information****LEA:** **Superintendent:** **Phone:** **Email:** **Special Education Director:** **Phone:** **Email:** **School Site:** **CDS Code:** **School Ownership Code:** **Specialized Academic Instruction—Code 330 is provided:** ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610
710 ■	715	720	725	730	735	740	745	750
755	760	820	830	840	850	855	860	865
870	890							
900	<input type="text"/>			900	<input type="text"/>			
900	<input type="text"/>			900	<input type="text"/>			



## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site**  
**Participating Local Educational Agency and School Site Information**

LEA: Tehama County Department of Education

Superintendent: Richard DuVarney

Phone: 530.528.7323

Email: rduvarney@tehamaschools.org

Special Education Director: Loreina Santana

Phone: 530.527.5811

Email: lsantana@tehamaschools.org

School Site: Maywood Head Start

CDS Code: 5271498

School Ownership Code: 08: Preschool

Specialized Academic Instruction—Code 330 is provided: ☐ Yes ☒ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350	■
360	370	415	■	425	435	436	445	450	460
510	515	520	525	530	535	540	545	610	
710	715	720	725	730	735	740	745	750	
755	760	820	830	840	850	855	860	865	
870	890								
900				900					
900				900					

## Attachment VII

SELPA: Fiscal Year: 

### Attachment VII—Specialized Academic Instruction and Related Services by School Site

#### Participating Local Educational Agency and School Site Information

LEA: Superintendent: Phone: Email: Special Education Director: Phone: Email: School Site: CDS Code: School Ownership Code: Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No

#### Related Services Currently Provided by the School Site:

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350	■	
360	370	415	■	425	435	436	■	445	450	460
510	515	520	525	530	535	540	545	610		
710	715	720	725	730	735	740	745	750		
755	760	820	830	840	850	855	860	865		
870	■	890								
900	<input type="text"/>			900	<input type="text"/>					
900	<input type="text"/>			900	<input type="text"/>					

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site****Participating Local Educational Agency and School Site Information**

LEA: Tehama County Department of Education

Superintendent: Richard DuVarney

Phone: 530.528.7323

Email: rduvarney@tehamaschools.org

Special Education Director: Loreina Santana

Phone: 530.527.8511

Email: lsantana@tehamaschools.org

School Site: Tehama Adult Learning Center (TALC)

CDS Code: 6069462

School Ownership Code: 09: Special Education (Public)

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340 ■	350
360	370	415 ■	425 ■	435 ■	436 ■	445 ■	450	460
510	515	520	525	530	535 ■	540	545	610 ■
710	715	720	725	730 ■	735	740	745	750
755	760	820 ■	830 ■	840 ■	850 ■	855 ■	860 ■	865
870 ■	890							
900				900				
900				900				

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

### Attachment VII—Specialized Academic Instruction and Related Services by School Site

#### Participating Local Educational Agency and School Site Information

LEA: Tehama County Department of Education

Superintendent: Sara Smith

Phone: 530.528.7341

Email: ssmith1@tehamaschools.org

Special Education Director: Loreina Santana

Phone: 530.527.5811

Email: lsantana@tehamaschools.org

School Site: Tehama eLearning Academy

CDS Code: 6119671

School Ownership Code: 66: Public High School

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No

#### Related Services Currently Provided by the School Site:

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510 ■	515 ■	520	525 ■	530 ■	535 ■	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820 ■	830 ■	840 ■	850	855	860	865 ■
870	890 ■							
900				900				
900				900				

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

# Attachment VII—Specialized Academic Instruction and Related Services by School Site

## Participating Local Educational Agency and School Site Information

LEA: Tehama County Department of Education

Superintendent: Richard DuVarney

Phone: 530.528.7323

Email: rduvarney@tehamaschools.org

Special Education Director: Loreina Santana

Phone: 530.527.5811

Email: lsantana@tehamaschools.org

School Site: Tehama Oaks

CDS Code: 5230016

School Ownership Code: 14: Juvenile Court Schools

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No

## Related Services Currently Provided by the School Site:

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415	425	435	436	445	450	460
510 ■	515	520	525 ■	530	535	540	545	610
710	715	720	725	730	735	740	745	750
755	760	820 ■	830 ■	840 ■	850	855	860	865
870	890							
900				900				
900				900				

## Attachment VII

SELPA: Tehama County SELPA

Fiscal Year: 2020-21

**Attachment VII—Specialized Academic Instruction and Related Services by School Site****Participating Local Educational Agency and School Site Information**

LEA: Tehama County Department of Education

Superintendent: Richard DuVarney

Phone: 530.528.7323

Email: rduvarney@tehamaschools.org

Special Education Director: Mark Pfaff

Phone: 530.527.5811

Email: mpfaff@tehamaschools.org

School Site: Tehama Exceptional Needs (TENS)

CDS Code: 6069462

School Ownership Code: 09: Special Education (Public)

Specialized Academic Instruction—Code 330 is provided: ☒ Yes ☐ No**Related Services Currently Provided by the School Site:**

If code 900 is used, the specific service must be identified, and as will all services provided, must meet requirements for licensing, certification, and provider qualifications in accordance with law.

210	220	230	240	250	260	270	340	350
360	370	415 ■	425 ■	435 ■	436	445	450 ■	460 ■
510	515 ■	520	525	530 ■	535 ■	540	545	610
710 ■	715 ■	720	725 ■	730	735	740 ■	745	750
755	760	820	830	840	850	855	860	865
870 ■	890							
900 ■	Intensive Instruction (340)			900	<input type="text"/>			
900 ■	SAI (330) Consult/Inclusion			900	<input type="text"/>			

# AVID Center

## Products and Services Quote/Order



Quote/Order #: Q-78244  
 Client: Corning Union High School Dist  
 Address: 643 Blackburn Ave  
 Corning, CA 96021

AVID Center Representative: Lori Rosenblatt  
 Phone: 4717  
 Email: lrosenblatt@avid.org

Effective Date: July 01, 2020

Expiration Date: June 30, 2021

District Products			
QTY	PRODUCT NAME	UNIT PRICE	EXTENDED PRICE
1	AVID District Leadership Year 2	\$4,000.00	\$4,000.00
District Products SUBTOTAL:			\$4,000.00

Corning Union High School			
QTY	PRODUCT NAME	UNIT PRICE	EXTENDED PRICE
1	AVID Membership Fees Secondary	\$4,099.00	\$4,099.00
1	AVID Weekly Secondary	\$595.00	\$580.00
1	Secondary Digital Library Set - 8 Licenses - Year 2	\$0.00	\$0.00
Corning Union High School SUBTOTAL:			\$4,679.00

**TOTAL:** \$8,679.00

*plus all applicable taxes*

This AVID Products and Services Quote/Order ("Quote/Order"), together with the General Terms and Conditions ("Ts&Cs") attached hereto as Exhibit "A" (collectively, this "Agreement" or "AVID Agreement"), constitutes a binding agreement between AVID Center and the "Client" identified above with respect to the AVID Products and Services (as defined in the Ts&Cs) specified in this Quote/Order. The Ts&Cs attached to this Quote/Order will apply to any Subsequent Quote/Order that is placed by Client. Each party agrees to be bound by the terms of this Agreement and has caused this Agreement to be signed by its duly authorized representative. The terms of this Quote/Order or Subsequent Quote/Order will control in the event of a conflict with the Ts&Cs.

### Additional Comments:

2020 - 2021 Corning Union High School Dist Drafted: 12/10/2019

**N/A**



IN WITNESS WHEREOF, the parties have executed this Agreement on the dates below their signatures, but such dates shall not alter the Term of this Agreement as specified herein:

AVID Center,  
a California Non-Profit Corporation  
501(c)(3)

DocuSigned by:  
*David S. Greulich*  
EC8559C068844D...

Signature: \_\_\_\_\_  
Print  
Name: David S. Greulich  
Title: Controller  
Date: 3/15/2020 | 10:28 AM PDT

AVID Center  
9797 Aero Drive, Suite 100  
San Diego, CA 92123  
Employer ID # 33-0522594

Corning Union High School Dist

DocuSigned by:  
*Charlie Troughton*  
D8AE7CB3B7C7481...

Signature: \_\_\_\_\_  
Print  
Name: Charlie Troughton  
Title: Principal  
Date: 3/14/2020 | 7:57 AM PDT

**Exhibit "A"****AVID Center General Terms and Conditions**

These General Terms and Conditions (these "Ts&Cs") set forth an agreement by and between AVID Center, a California nonprofit corporation ("AVID Center"), and the "Client" identified in the attached Quote/Order. Client agrees to these Ts&Cs by entering into the Quote/Order or a Subsequent Quote/Order regardless of whether these Ts&Cs are attached to such Quote/Order or Subsequent Quote/Order. These Ts&Cs shall prevail over any terms and conditions contained in any purchase order or other document submitted by Client and fulfillment of the Quote/Order or a Subsequent Quote/Order does not constitute acceptance of any of Client's terms and conditions and does not modify or amend these Ts&Cs. If an individual enters into the Quote/Order or a Subsequent Quote/Order on behalf of his/her employer, then such individual hereby represents and warrants that he/she has the authority to bind such entity to this Agreement.

**Article I. Definitions.** Capitalized terms in these

Ts&Cs not defined in the Quote/Order or a Subsequent Quote/Order or elsewhere in these Ts&Cs shall have the meanings set forth below:

1.1. "AVID Materials" shall mean any materials, in any medium, printed or electronic, provided by AVID Center relating to the AVID Products and Services.

1.2. "AVID Member Site" shall mean each Client facility identified in the Quote/Order or a Subsequent Quote/Order where the AVID Products and Services will be implemented.

1.3. "AVID Methodologies" shall mean AVID Center's proprietary methodologies incorporated within the AVID Products and Services.

1.4. "AVID Products and Services" shall mean the descriptions and requirements related to the products and services specified in the Quote/Order or a Subsequent Quote/Order, as described on the area of AVID Center's website located at <https://www.avid.org/Page/3290>. Such descriptions and requirements may change from time to time at AVID Center's sole discretion without prior notice to Client and are hereby incorporated herein by this reference.

1.5. "Proprietary Information" shall mean confidential or proprietary information pertaining to AVID Center's business, products or services, including without limitation AVID Methodologies, techniques, processes, designs, and research, and the terms of this Agreement.

1.6. "Subsequent Quote/Order" shall mean an order signed by AVID Center and Client to renew a subscription of the AVID Products and Services or any Amendment to a Quote/Order.

1.7. "Site Data" shall mean data collected from an AVID Member Site pertaining to student demographics, course enrollment, site characteristics and related outcomes.

1.8. "Student Data" shall mean individual student academic and disciplinary data.

**Article II. Term.**

2.1. Term. The term of this Agreement shall commence on the date specified in the Quote/Order or Subsequent Quote/Order and, unless earlier terminated as provided herein, shall continue until the expiration date specified in the Quote/Order, unless renewed pursuant to a Subsequent Quote/Order ("Term").

**Article III. Licenses.****3.1. AVID Products and Services.**

(a) Subject to all of the terms and conditions of this Agreement, AVID Center hereby grants to Client during the Term a limited, non-exclusive, non-transferable license,

without the right to sublicense, to (i) use, and permit AVID Member Sites to use (a) the AVID Products and Services corresponding to such AVID Member Sites as specified in the Quote/Order or a Subsequent Quote/Order, and (b) the AVID Methodologies solely to implement the AVID Products and Services and for no other purpose, and (ii) reproduce the AVID Materials and distribute and display copies of such AVID Materials to staff and students of AVID Member Sites where such AVID Products and Services are implemented.

(b) This Agreement grants Client only the rights to use the AVID Products and Services and AVID Materials as set forth herein and does not convey or transfer title or ownership of any AVID Products and Services or AVID Materials to Client. All rights not expressly granted herein are reserved by AVID Center, and no other licenses are granted herein by implication, estoppel or otherwise.

3.2 Restrictions. Except as permitted in this Agreement, Client shall not, nor permit any third party to, engage in any of the following conduct:

(a) Provide, sell, sublicense, transfer, or lease any AVID Products and Services or AVID Materials;

(b) Distribute, broadcast or transmit in any medium whatsoever any AVID Products and Services or AVID Materials, except to AVID Member Sites solely via a password-protected website that is accessible only to staff and students of such AVID Member Site;

(c) Reproduce any AVID Products and Services or AVID Materials, except for classroom or school use;

(d) Distribute or transmit through the Internet any AVID Materials or AVID Methodologies to AVID Member Sites, except to a password-protected website that is accessible only to staff and students of such AVID Member Site;

(e) Enable AVID Member Sites to download electronic versions of any AVID Products and Services or AVID Materials, other than downloads by staff and students of AVID Member Sites who are required to agree prior to downloading (via clicking an "Accept" button or other form of electronic acknowledgement) not to distribute, reproduce, display, or transfer such AVID Products and Services or AVID Materials to anyone other than staff and students of their AVID Member Site;

(f) Modify or create derivative works of any AVID Products and Services or AVID Materials;

(g) Use or integrate any AVID Products and Services or AVID Materials with any product or service other than the AVID Products and Services or to develop any other product or service;

(h) Use any AVID Products and Services or AVID Materials in connection with any timesharing service, service bureau, network or any other services for revenue-generating purposes; or

(i) Obscure, remove, alter or fail to reproduce any copyright notice and other proprietary legends contained on or in any AVID Products and Services or AVID Materials.

### 3.3 AVID Trademarks.

(a) Subject to all of the terms and conditions of this Agreement, AVID Center grants to Client during the Term a limited, nonexclusive, non-transferable, indivisible license, without the right to sublicense, to use the "AVID" trademarks, service marks and logos (collectively, "AVID Trademarks") only (i) as they are incorporated within the AVID Materials; and (ii) on advertising and promotional materials created by Client or AVID Member Sites to promote the AVID Products and Services Implemented at such AVID Member Sites.

(b) Client shall at all times use the AVID Trademarks in a professional manner in order to preserve and enhance AVID Center's substantial goodwill associated with the AVID Trademarks.

(c) Client shall not, and shall ensure that AVID Member Sites do not, (i) use any AVID Trademarks as a business name or trade name; (ii) adopt any trademark that is confusingly similar to any AVID Trademarks; (iii) submit any application or otherwise attempt to register for itself or others any AVID Trademarks; (iv) modify or otherwise alter any AVID Trademarks or use any other designs or logos in conjunction with the AVID Trademarks; or (v) use any AVID Trademarks in connection with any product or service other than the AVID Products and Services in accordance with this Agreement.

(d) All use of the AVID Trademarks by Client or an AVID Member Site will include the appropriate trademark symbol and will be in the following form, as appropriate: [AVID Trademark]® or [AVID Trademark]™. All literature and materials printed, distributed or electronically transmitted by Client or an AVID Member Site and containing any AVID Trademarks will include the following notice, as appropriate: "[AVID Trademark] is a [registered] trademark of AVID Center."

(e) Use by Client or any AVID Member Site of any AVID Trademarks on any product or other item in order to promote the AVID Products and Services shall be subject to AVID Center's prior written approval. Any such uses of AVID Trademarks approved by AVID Center shall be subject to the terms and conditions of this Agreement.

**3.4 Ownership.** As between the parties, AVID Center shall solely own all right, title and interest, except as licensed to Client hereunder, in and to the AVID Products and Services, AVID Trademarks, and AVID Materials, and any and all modifications, enhancements and derivative works thereof, and all intellectual and proprietary rights related thereto ("Intellectual Property Rights"). In addition, AVID Center shall own any and all suggestions, comments and feedback provided by Client concerning improvements or modifications of any AVID Products and Services (collectively, "Feedback") and AVID Center shall have the right to use, in any manner and for any purpose whatsoever, any and all Feedback. Client agrees to assign and does hereby irrevocably assign to AVID Center all right, title and interest that Client may acquire in and to any and all AVID Products and Services, AVID Trademarks, AVID Materials, and Feedback and all Intellectual Property Rights therein.

**3.5 Equitable Relief.** Client acknowledges and agrees that AVID Center will be irreparably harmed and money damages would be an inadequate remedy in the event of a breach of this Article III. Client therefore agrees that, in the event of such a breach, in addition to all other available remedies, AVID Center shall be entitled to equitable relief, including without limitation an order of specific performance and/or temporary, preliminary and permanent injunctive relief.

## Article IV. Client's Obligations.

**4.1. Infringement by Third Parties.** Client shall notify AVID Center of any infringement of any of AVID Center's Intellectual Property Rights of which Client becomes aware. AVID Center shall have the sole right, but not any obligation, to take legal action to enforce such rights and Client agrees to cooperate with AVID Center in any such action and provide all information and assistance reasonably requested by AVID Center at AVID Center's expense.

**4.2. Compliance with Laws.** Client shall at all times comply with all applicable laws and regulations in its use of the AVID Products and Services.

**4.3. Data Collection.** During the Term, Client shall provide to AVID Center via a designated secure web portal Site Data and Student Data (collectively, "Data") specified by AVID Center. Client shall collect Data in accordance with applicable privacy laws, including without limitation the federal Family Educational Rights and Privacy Act (FERPA). AVID Center shall maintain in confidence all personally identifiable student information or information that is included in Data that it receives from Client. Client may withhold, revise, and/or edit confidential data, such as student names, Social Security Numbers and any other information the disclosure of which would violate state or federal law. AVID Center agrees not to use any Data in a manner that would violate, or cause Client to violate, any applicable provision of FERPA.

### 4.4. Proprietary Information.

(a) **Confidentiality.** Client shall hold and maintain all Proprietary Information provided by, or otherwise obtained from, AVID Center in strict confidence and not use or disclose such information to any third party other than to its employees and contractors who have a need to know such information, except to the extent necessary to exercise the rights granted, and perform its obligations, under this Agreement. Client will safeguard all Proprietary Information using the same precautions it uses to protect its own confidential information, but shall in no event exercise less than a reasonable degree of care. Client shall ensure compliance of AVID Member Sites with the obligations in this Section 4.4 and shall be responsible for any AVID Member Site's breach of such obligations.

(b) **Exceptions.** The restrictions set forth in Section 4.4(a) shall not apply with respect to information which: (i) is already known by Client at time of disclosure; (ii) becomes, through no act or fault of Client or any AVID Member Site, publicly available; (iii) is rightfully received by Client from a third party on a non-confidential basis; or (iv) is independently developed by Client without reference to any Proprietary Information. Notwithstanding Section 4.4(a), Client may disclose Proprietary Information pursuant to a lawful requirement or request of a governmental entity or agency to the minimum extent required, provided that, to the extent permitted by applicable law, Client first notifies AVID Center of such requirement or request and Client cooperates with AVID

Center in seeking a protective order or contesting such required disclosure.

**Article V. Compensation.**

5.1. Invoicing and Payment. AVID Center will invoice Client the amount stated in the Quote/Order or Subsequent Quote/Order, as the case may be, upon execution of the Quote/Order or Subsequent Quote/Order, and Client shall pay to AVID Center the full invoiced amount within thirty (30) days following Client's receipt of the invoice.

5.2. Taxes. Client shall be responsible for the payment of any applicable sales or use taxes or any value added or similar taxes payable with respect to the AVID Products and Services provided by AVID Center or arising out of or in connection with this Agreement.

5.3. No Right of Offset. Client shall have no right to offset any amount or claim against amounts payable to AVID Center hereunder.

**Article VI. Representations and Warranties; Warranty Disclaimer.**

6.1. Representations and Warranties. Each party represents and warrants to the other party that its execution and delivery of this Agreement, and its performance of this Agreement, (i) are within its power and authority; (ii) do not require any consent or other action by and in respect of or filing with any third party or governmental body or agency; and (iii) do not, and will not, violate or conflict with or constitute a default under any applicable law, regulation, or published interpretive guidance or ruling.

6.2. Warranty Disclaimer.

(a) EXCEPT AS EXPRESSLY SET FORTH IN SECTION 6.1., NEITHER PARTY MAKES ANY REPRESENTATION OR WARRANTY OF ANY KIND, EXPRESS OR IMPLIED, AND EACH PARTY DISCLAIMS ALL OTHER WARRANTIES INCLUDING, BUT NOT LIMITED TO, IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE AND NON-INFRINGEMENT.

(b) AVID CENTER DOES NOT WARRANT THAT THE AVID PRODUCTS AND SERVICES WILL MEET CLIENT'S OR ANY AVID MEMBER SITE'S REQUIREMENTS AND AVID CENTER DOES NOT MAKE ANY WARRANTY WITH RESPECT TO CLIENT'S OR ANY AVID MEMBER SITE'S USE OR INABILITY TO USE ANY OF THE AVID PRODUCTS AND SERVICES OR THE RESULTS GENERATED FROM THE USE OF ANY OF THE AVID PRODUCTS AND SERVICES.

**Article VII. Limitation of Liability.**

7.1. Exclusion of Damages. TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, IN NO EVENT SHALL EITHER PARTY HAVE ANY LIABILITY TO THE OTHER PARTY ARISING OUT OF THIS AGREEMENT UNDER ANY CAUSE OF ACTION OR THEORY OF LIABILITY, INCLUDING TORT, NEGLIGENCE, STRICT LIABILITY, MISREPRESENTATION, BREACH OF CONTRACT OR BREACH OF WARRANTY, FOR (a) ANY INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL OR EXEMPLARY DAMAGES OF ANY KIND, EVEN IF SUCH PARTY KNEW OR SHOULD HAVE KNOWN OF THE POSSIBILITY OF SUCH DAMAGES; OR (b) THE COST OF PROCURING SUBSTITUTE GOODS, SERVICES, TECHNOLOGY OR RIGHTS.

7.2. Maximum Liability. NOTWITHSTANDING ANYTHING IN THIS AGREEMENT OR OTHERWISE, AVID CENTER SHALL HAVE NO LIABILITY FOR DAMAGES IN EXCESS OF THE AGGREGATE AMOUNT PAID BY CLIENT HEREUNDER AND

CLIENT SHALL HAVE NO LIABILITY FOR DAMAGES IN EXCESS OF THE AGGREGATE AMOUNT PAID OR PAYABLE BY CLIENT HEREUNDER WITH RESPECT TO THE QUOTE/ORDER OR SUBSEQUENT QUOTE/ORDER GIVING RISE TO LIABILITY.

7.3. Exceptions. THE EXCLUSIONS OF DAMAGES AND LIABILITY LIMITATIONS IN SECTIONS 7.1 AND 7.2 SHALL NOT APPLY TO ANY BREACH OF CLIENT'S OBLIGATIONS UNDER ARTICLE III OR SECTION 4.4 OR ANY VIOLATION OR INFRINGEMENT OF AVID CENTER'S INTELLECTUAL PROPERTY RIGHTS. THESE LIMITATIONS SHALL APPLY NOTWITHSTANDING A FAILURE OF THE ESSENTIAL PURPOSE OF ANY LIMITED REMEDY.

**Article VIII. Termination.**

8.1. By AVID Center. AVID Center may terminate this Agreement in its entirety or with respect to one or more AVID Member Sites in the event of Client's material breach of this Agreement, which is not fully cured within thirty (30) days following AVID Center's notice of the breach. In the event Client's breach is not cured, AVID Center shall notify Client of its election to terminate this Agreement or, if termination is limited to one or more AVID Member Sites, AVID Center shall notify Client of the AVID Member Sites so terminated.

8.2. By Client. Client may terminate this Agreement for any reason, or no reason, upon thirty (30) days' prior written notice to AVID Center.

8.3. Effect of Termination. Upon termination or expiration of this Agreement or with respect to termination of one or more AVID Member Sites, (a) the licenses granted to Client hereunder, or the rights granted hereunder with respect to the terminated AVID Member Sites, shall automatically terminate and all rights shall revert to AVID Center; (b) Client shall immediately discontinue use of the AVID Products and Services and cease using the AVID Materials, AVID Methodologies, and AVID Trademarks in all AVID Member Sites following termination or expiration of this Agreement, or, in the case of termination of one or more AVID Member Sites, in the terminated AVID Member Sites; (c) Client shall pay to AVID Center all unpaid amounts that are due and payable hereunder and shall remain liable for its obligations or other actions that accrued or occurred prior to the date of termination or expiration; and (d) Client shall promptly return to AVID Center all AVID Materials and Proprietary Information (including copies) in its possession or control following termination or expiration of this Agreement.

8.4. Survival. All accrued rights to payment and the parties' respective rights, obligations and duties under Articles I, VI, VII, and VIII and Sections 3.4, 3.5, 4.1, 4.4, and 5.1 shall survive expiration or any termination of this Agreement.

**Article IX. General Provisions**

9.1. Independent Contractors. The relationship between the parties is that of independent contractors and neither party shall have authority to contract for or bind the other party in any manner whatsoever.

9.2. Cumulative Remedies. All rights and remedies conferred herein shall be cumulative and in addition to all of the rights and remedies available to each party at law, equity or otherwise.

9.3. Governing Law/Venue. This Agreement shall be governed by and interpreted under California law, without regard to its conflict of laws provisions, and, except as provided in Section 9.4, the state and federal courts located within the County of San Diego, California shall have the exclusive

jurisdiction over all disputes and causes of action relating to this Agreement.

**9.4. Dispute Resolution.**

(a) Before initiating any legal action, the parties will endeavor to settle any dispute, controversy or claim arising out of or relating to this Agreement or a party's performance or lack of performance hereunder (a "Dispute") by mediation conducted by JAMS, Inc. ("JAMS") in San Diego, California. The requesting party may commence mediation by providing to JAMS and the other party a written request for mediation, setting forth the subject of the dispute and the relief requested. The parties agree that they will participate in the mediation in good faith and that they will share equally in its costs.

(b) If the Dispute is not resolved within sixty (60) days following the request for mediation, the Dispute shall be resolved by final and binding arbitration in accordance with the JAMS Streamlined Arbitration Rules & Procedures then in effect (the "Rules"), except as modified by this Agreement. The arbitration will be conducted by one arbitrator approved by both parties; provided, however, if the parties fail to approve the arbitrator within ten (10) days after the written demand for arbitration, then either party to the dispute may request that JAMS select the arbitrator in accordance with the Rules. The final decision of the arbitrator shall include the dollar amount of the award to such party, if any, and the findings of fact and conclusions of law on which it is based shall be furnished to the parties in writing and shall be binding upon the parties. Judgment upon the arbitration award may be entered in any court having jurisdiction thereof.

**9.5. Attorneys' Fees.** The prevailing party in any legal action or proceeding related to this Agreement shall, in addition to all other remedies, be entitled to an award of its attorneys' fees.

**9.6. Force Majeure.** Neither party shall be liable for nonperformance or any delay caused by an event reasonably beyond its control including, but not limited to, wars, acts of terrorism, compliance with laws or regulation (including, without limitation, those related to infringement), fires, floods, earthquakes or any Act of God or any law, proclamation, regulation, ordinance or other act or order of any court, government or governmental agency.

**9.7. Severability.** If any provision of this Agreement is held to be illegal or unenforceable, such provision shall be limited or eliminated to the minimum extent necessary so that the remainder of this Agreement will continue in full force and effect and be enforceable.

**9.8. Notices.** All notices or other communications required or permitted hereunder shall be in writing and shall be deemed to have been duly given either when personally delivered, one business day following delivery by a nationally recognized overnight courier with tracking capabilities, or three business days following deposit in the U.S. mail, registered or certified, postage prepaid, return receipt requested, to the address of the party to be notified set forth in the Quote/Order or a Subsequent Quote/Order. Notice of change of address shall be given by written notice in the manner set forth in this Section 9.8.

**9.9. Waiver.** The waiver by either party of any breach or failure to require performance by the other party shall not constitute the waiver of any other or subsequent breach or diminish the right to require such performance in the future.

**9.10. No Third-Party Beneficiaries.** Nothing in this Agreement shall confer upon any person or entity other than the parties and their respective successors or permitted assigns, any rights, obligations, or remedies hereunder (whether as a third-party beneficiary or otherwise).

**9.11. No Assignment.** Client may not assign any of its rights or delegate any of its obligations under this Agreement without AVID Center's prior written consent and any purported assignment in the absence of such consent shall be null and void.

**9.12. Amendment.** No amendment or modification of this Agreement shall be binding, unless it is in writing and signed by both parties.

**9.13. Headings; Construction.** Headings and captions are for convenience only and are not to be used in the interpretation of this Agreement. Each party agrees that any rule of construction to the effect that ambiguities are to be resolved against the drafting party shall not be applied in the construction or interpretation of this Agreement.

**9.14. Entire Agreement.** This Agreement is the entire agreement between the parties relating to the subject matter hereof, and all quotes, communications, understandings and agreements relating to the same subject matter are merged into, and superseded by, this Agreement.

**9.15. Counterparts.** This Agreement may be executed in multiple counterparts, each of which will be deemed an original, but all of which taken together shall constitute one and the same instrument. Delivery of a copy of this Agreement bearing a signature by facsimile transmission, by electronic mail or by any other electronic means will have the same effect as physical delivery of the paper document bearing the original signature.



**AVID Center**  
9797 Aero Drive, Suite 100  
San Diego CA 92123  
(858) 380-4800

Federal Tax ID# 33-0522594

Document# 17160  
Page 1

**Bill To:**

Corning Union High School Dist  
643 Blackburn Ave  
Corning CA 96021

**Ship To:**

Customer ID:	Purchase Order #:	Shipping Method:	Terms:	Date:
136843	CONTRACT Q-78244		Net 30	6/11/2020
Qty	Description	Unit Price	Ext. Price	
1	AVID District Leadership Year 2 District Products	\$4,000.00	\$4,000.00	
1	AVID Membership Fees Secondary Corning Union High School	\$4,099.00	\$4,099.00	
1	AVID Weekly Secondary Corning Union High School	\$580.00	\$580.00	
1	Secondary Digital Library Set - 8 Licenses - Year 2 Corning Union High School	\$0.00	\$0.00	

When you provide a check as payment, you authorize us to either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction.

**REMIT PAYMENT TO:** AVID Center  
Dept 270, P.O. Box 509015  
San Diego, CA 92150-9015

<b>Subtotal</b>	\$8,679.00
<b>Discount</b>	\$0.00
<b>Tax</b>	\$0.00
<b>Freight</b>	\$0.00
<b>Total</b>	\$8,679.00

**RESOLUTION No. 427**

**REGARDING THE EDUCATION PROTECTION ACCOUNT**

WHEREAS, the voters approved Proposition 30 on November 6, 2012 and amended per Proposition 55 on November 8, 2016;

WHEREAS, Proposition 30 added in, and amended by Proposition 55 in November 8, 2016, Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30<sup>th</sup> of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education



**Expenditures through: June 30, 2020**  
**For Fund 01, Resource 1400 Education Protection Account**

<b>Description</b>	<b>Object Codes</b>	<b>Amount</b>
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	1,504,501.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>1,504,501.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Functions 1000-7999)</b>	<b>Function Codes</b>	
Instruction	1000-1999	1,504,501.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>1,504,501.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing)</b>		<b>0.00</b>

**Corning Union High School District**

**2020/21 Budget Adoption**

**SACS Forms**

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

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	11,352,861.00	-2.62%	11,055,841.00	-0.12%	11,042,370.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	218,924.00	0.00%	218,924.00	0.00%	218,924.00
4. Other Local Revenues	8600-8799	225,431.00	0.00%	225,431.00	0.00%	225,431.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,645,502.00)	1.41%	(1,668,749.00)	24.88%	(2,083,988.00)
6. Total (Sum lines A1 thru A5c)		10,151,714.00	-3.15%	9,831,447.00	-4.36%	9,402,737.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,591,732.00		4,706,525.00
b. Step & Column Adjustment				114,793.00		117,663.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,591,732.00	2.50%	4,706,525.00	2.50%	4,824,188.00
2. Classified Salaries						
a. Base Salaries				1,449,579.00		1,485,818.00
b. Step & Column Adjustment				36,239.00		37,145.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,449,579.00	2.50%	1,485,818.00	2.50%	1,522,963.00
3. Employee Benefits	3000-3999	2,580,023.00	2.33%	2,640,030.00	6.69%	2,816,712.00
4. Books and Supplies	4000-4999	206,448.00	0.00%	206,448.00	0.00%	206,448.00
5. Services and Other Operating Expenditures	5000-5999	621,395.00	-3.22%	601,395.00	0.00%	601,395.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	338,425.00	-1.96%	331,796.00	0.00%	331,796.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(51,462.00)	0.00%	(51,462.00)	0.00%	(51,462.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		9,736,140.00	1.89%	9,920,550.00	3.34%	10,252,040.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		415,574.00		(89,103.00)		(849,303.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,892,563.00		4,308,137.00		4,219,034.00
2. Ending Fund Balance (Sum lines C and D1)		4,308,137.00		4,219,034.00		3,369,731.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,612,677.00		2,555,115.00		1,671,404.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,694,460.00		1,662,919.00		1,697,327.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,308,137.00		4,219,034.00		3,369,731.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>B. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,694,460.00		1,662,919.00		1,697,327.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		1,694,460.00		1,662,919.00		1,697,327.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	1,284,192.00	-26.28%	946,684.00	0.00%	946,684.00
3. Other State Revenues	8300-8599	704,402.00	-15.51%	595,117.00	0.00%	595,117.00
4. Other Local Revenues	8600-8799	715,029.00	-3.30%	691,449.00	-61.45%	266,564.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,645,502.00	1.41%	1,668,749.00	24.88%	2,083,988.00
6. Total (Sum lines A1 thru A5c)		4,349,125.00	-10.28%	3,901,999.00	-0.25%	3,892,353.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				838,526.00		859,489.00
b. Step & Column Adjustment				20,963.00		21,487.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	838,526.00	2.50%	859,489.00	2.50%	880,976.00
2. Classified Salaries						
a. Base Salaries				1,080,639.00		1,107,655.00
b. Step & Column Adjustment				27,016.00		27,691.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,080,639.00	2.50%	1,107,655.00	2.50%	1,135,346.00
3. Employee Benefits	3000-3999	1,298,753.00	2.71%	1,333,911.00	4.65%	1,395,887.00
4. Books and Supplies	4000-4999	331,261.00	-52.91%	156,000.00	-33.27%	104,096.00
5. Services and Other Operating Expenditures	5000-5999	551,121.00	-49.92%	276,009.00	-37.68%	172,000.00
6. Capital Outlay	6000-6999	20,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	214,736.00	-27.94%	154,736.00	0.00%	154,736.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	49,312.00	0.00%	49,312.00	0.00%	49,312.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		4,384,348.00	-10.20%	3,937,112.00	-1.14%	3,892,353.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(35,223.00)		(35,113.00)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		70,336.00		35,113.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		35,113.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	35,113.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		35,113.00		0.00		0.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Col. C-A/A) (B)	2021-22 Projection (C)	% Change (Col. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCPFF/Revenue Limit Sources	8010-8099	11,352,861.00	-2.62%	11,055,841.00	-0.12%	11,042,370.00
2. Federal Revenues	8100-8299	1,284,192.00	-26.28%	946,684.00	0.00%	946,684.00
3. Other State Revenues	8300-8599	923,326.00	-11.84%	814,041.00	0.00%	814,041.00
4. Other Local Revenues	8600-8799	940,460.00	-2.51%	916,880.00	-46.34%	491,995.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		14,500,839.00	-5.29%	13,733,446.00	-3.19%	13,295,090.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				5,430,258.00		5,566,014.00
b. Step & Column Adjustment				135,756.00		139,150.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,430,258.00	2.50%	5,566,014.00	2.50%	5,705,164.00
2. Classified Salaries						
a. Base Salaries				2,530,218.00		2,593,473.00
b. Step & Column Adjustment				63,255.00		64,836.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,530,218.00	2.50%	2,593,473.00	2.50%	2,658,309.00
3. Employee Benefits	3000-3999	3,878,776.00	2.45%	3,973,941.00	6.01%	4,212,599.00
4. Books and Supplies	4000-4999	537,709.00	-32.59%	362,448.00	-14.32%	310,544.00
5. Services and Other Operating Expenditures	5000-5999	1,172,516.00	-25.17%	877,404.00	-11.85%	773,395.00
6. Capital Outlay	6000-6999	20,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	553,161.00	-12.05%	486,532.00	0.00%	486,532.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,150.00)	0.00%	(2,150.00)	0.00%	(2,150.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		14,120,488.00	-1.86%	13,857,662.00	2.07%	14,144,393.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		380,351.00		(124,216.00)		(849,303.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,962,899.00		4,343,250.00		4,219,034.00
2. Ending Fund Balance (Sum lines C and D1)		4,343,250.00		4,219,034.00		3,369,731.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	35,113.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,612,677.00		2,555,115.00		1,671,404.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,694,460.00		1,662,919.00		1,697,327.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,343,250.00		4,219,034.00		3,369,731.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,694,460.00		1,662,919.00		1,697,327.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,694,460.00		1,662,919.00		1,697,327.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.00%		12.00%		12.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		990.00		992.54		992.54
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		14,120,488.00		13,857,662.00		14,144,393.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		14,120,488.00		13,857,662.00		14,144,393.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		564,819.52		554,306.48		565,775.72
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		564,819.52		554,306.48		565,775.72
h. Available Reserves (Line F3) Meet Reserve Standard (Line F3g)		YES		YES		YES



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	12,104,958.00	0.00	12,104,958.00	11,352,861.00	0.00	11,352,861.00	-6.2%
2) Federal Revenue		8100-8299	0.00	1,008,762.00	1,008,762.00	0.00	1,284,192.00	1,284,192.00	27.3%
3) Other State Revenue		8300-8699	226,122.00	1,250,333.00	1,476,455.00	218,924.00	704,402.00	923,326.00	-37.5%
4) Other Local Revenue		8600-8799	384,427.00	574,324.00	958,751.00	225,431.00	715,029.00	940,460.00	-1.9%
5) TOTAL REVENUES			12,715,507.00	2,833,419.00	15,548,926.00	11,797,216.00	2,703,623.00	14,500,839.00	-6.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,511,996.00	705,772.00	5,217,767.00	4,591,732.00	838,526.00	5,430,258.00	4.1%
2) Classified Salaries		2000-2999	1,444,176.00	1,091,338.00	2,535,513.00	1,449,579.00	1,080,639.00	2,530,218.00	-0.2%
3) Employee Benefits		3000-3999	2,468,060.00	1,201,809.00	3,669,869.00	2,580,023.00	1,298,763.00	3,878,776.00	5.7%
4) Books and Supplies		4000-4999	317,718.00	340,970.00	658,689.00	206,448.00	331,261.00	537,709.00	-18.4%
5) Services and Other Operating Expenditures		5000-5999	681,290.00	701,037.00	1,382,327.00	621,395.00	551,121.00	1,172,516.00	-25.9%
6) Capital Outlay		6000-6999	1,187,327.00	224,234.00	1,411,561.00	0.00	20,000.00	20,000.00	-98.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	441,277.00	67,135.00	508,412.00	338,425.00	214,736.00	553,161.00	8.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(42,213.00)	40,063.00	(2,150.00)	(51,462.00)	49,312.00	(2,150.00)	0.0%
9) TOTAL EXPENDITURES			11,209,630.00	4,372,458.00	15,582,088.00	9,736,140.00	4,384,348.00	14,120,488.00	-9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,505,877.00	(1,539,039.00)	(33,162.00)	2,061,076.00	(1,680,725.00)	380,351.00	-1246.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8830-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,530,814.00)	1,530,814.00	0.00	(1,645,502.00)	1,645,502.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,530,814.00)	1,530,814.00	0.00	(1,645,502.00)	1,645,502.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(24,737.00)	(8,425.00)	(33,162.00)	415,574.00	(35,223.00)	380,351.00	-1246.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,917,300.00	78,781.00	3,996,081.00	3,892,563.00	70,336.00	3,962,899.00	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,917,300.00	78,781.00	3,996,081.00	3,892,563.00	70,336.00	3,962,899.00	-0.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,917,300.00	78,781.00	3,996,081.00	3,892,563.00	70,336.00	3,962,899.00	-0.8%
2) Ending Balance, June 30 (E + F1e)			3,892,563.00	70,336.00	3,962,899.00	4,308,137.00	35,113.00	4,343,250.00	9.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	70,336.00	70,336.00	0.00	35,113.00	35,113.00	-60.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,021,711.00	0.00	2,021,711.00	2,612,677.00	0.00	2,612,677.00	29.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,869,852.00	0.00	1,869,852.00	1,694,460.00	0.00	1,694,460.00	-9.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,945.00	22,940.00	-11.6%
3) Other State Revenue		8300-8599	23,809.00	18,461.00	-22.5%
4) Other Local Revenue		8600-8799	89,379.00	88,038.00	-1.5%
5) TOTAL, REVENUES			139,133.00	129,439.00	-7.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1099	28,250.00	23,229.00	-11.5%
2) Classified Salaries		2000-2999	67,539.00	64,251.00	-4.9%
3) Employee Benefits		3000-3999	34,931.00	38,495.00	10.2%
4) Books and Supplies		4000-4999	3,750.00	1,314.00	-65.0%
5) Services and Other Operating Expenditures		5000-5999	4,513.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,150.00	2,150.00	0.0%
9) TOTAL, EXPENDITURES			139,133.00	129,439.00	-7.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	540,169.00	552,000.00	2.2%
3) Other State Revenue		8300-8599	33,500.00	33,500.00	0.0%
4) Other Local Revenue		8600-8799	160,000.00	148,700.00	-6.4%
5) TOTAL, REVENUES			733,669.00	735,200.00	0.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	179,304.00	214,620.00	19.7%
3) Employee Benefits		3000-3999	119,783.00	149,493.00	24.8%
4) Books and Supplies		4000-4999	310,207.00	334,357.00	7.8%
5) Services and Other Operating Expenditures		5000-5999	15,555.00	10,122.00	-34.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			624,849.00	708,592.00	13.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			108,820.00	26,608.00	-75.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			108,820.00	26,608.00	-75.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,310.00	135,130.00	413.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,310.00	135,130.00	413.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,310.00	135,130.00	413.6%
2) Ending Balance, June 30 (E + F1e)			135,130.00	161,738.00	19.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500.00	0.00	-100.0%
Stores		9712	6,729.33	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	127,900.67	161,738.00	26.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	210,000.00	33,000.00	-84.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	700.00	700.00	0.0%
5) TOTAL, REVENUES			210,700.00	33,700.00	-84.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	37,900.00	17,000.00	-55.1%
5) Services and Other Operating Expenditures		5000-5999	18,290.00	0.00	-100.0%
6) Capital Outlay		6000-6999	189,850.00	41,500.00	-78.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			246,140.00	58,500.00	-76.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(35,440.00)	(24,800.00)	-30.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7830-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(35,440.00)	(24,800.00)	-30.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	105,402.00	69,962.00	-33.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			105,402.00	69,962.00	-33.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			105,402.00	69,962.00	-33.6%
2) Ending Balance, June 30 (E + F1e)			69,962.00	45,162.00	-35.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	69,962.00	45,162.00	-35.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	201,055.00	175,380.00	-12.8%
5) TOTAL, REVENUES			201,055.00	175,380.00	-12.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	8,083.00	6,800.00	11.8%
2) Classified Salaries		2000-2999	34,725.00	51,765.00	49.1%
3) Employee Benefits		3000-3999	18,838.00	28,902.00	53.4%
4) Books and Supplies		4000-4999	14,955.00	15,655.00	4.7%
5) Services and Other Operating Expenditures		5000-5999	30,987.00	31,237.00	0.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			105,588.00	134,359.00	27.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			95,467.00	41,021.00	-57.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		6930-6979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			95,467.00	41,021.00	-57.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,907,101.00	4,002,568.00	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,907,101.00	4,002,568.00	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,907,101.00	4,002,568.00	2.4%
2) Ending Balance, June 30 (E + F1e)			4,002,568.00	4,043,589.00	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9760	4,002,568.00	4,043,589.00	1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,436.00	9,130.00	-3.2%
5) TOTAL, REVENUES			9,436.00	9,130.00	-3.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,000.00	4,000.00	0.0%
6) Capital Outlay		6000-6999	1,546,448.00	2,605,130.00	68.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,550,448.00	2,609,130.00	68.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,541,012.00)	(2,600,000.00)	68.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	2,600,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	2,600,000.00	New

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,541,012.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,541,012.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,541,012.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,541,012.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	139,000.00	1,000.00	-99.3%
5) TOTAL, REVENUES			139,000.00	1,000.00	-99.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,053.00	0.00	-100.0%
6) Capital Outlay		6000-6999	152,473.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			156,526.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(17,526.00)	1,000.00	-105.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(17,526.00)	1,000.00	-105.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	330,238.00	312,712.00	-5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			330,238.00	312,712.00	-5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			330,238.00	312,712.00	-5.3%
2) Ending Balance, June 30 (E + F1e)			312,712.00	313,712.00	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	312,712.00	313,712.00	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	511.00	511.00	0.0%
4) Other Local Revenue		8600-8799	142,552.00	276,489.00	94.0%
5) TOTAL REVENUES			143,063.00	277,000.00	93.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	759,800.00	420,000.00	-44.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			759,800.00	420,000.00	-44.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(616,737.00)	(143,000.00)	-76.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	143,000.00	143,000.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			143,000.00	143,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(473,737.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	473,737.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			473,737.00	0.00	-100.0%
d) Other Restatements		9796	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			473,737.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	333,022.00	333,022.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			333,022.00	333,022.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			333,022.00	333,022.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			333,022.00	333,022.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	333,022.00	333,022.00	0.0%
c) Unrestricted Net Position		9798	0.00	0.00	0.0%

RESOLUTION NO. 486

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE CORNING UNION HIGH SCHOOL DISTRICT AUTHORIZING THE ISSUANCE AND SALE OF NOT TO EXCEED \$2,600,000 AGGREGATE PRINCIPAL AMOUNT OF GENERAL OBLIGATION BONDS, PRESCRIBING THE TERMS OF SALE, APPROVING THE FORM OF AND AUTHORIZING THE EXECUTION AND DELIVERY OF CERTAIN LEGAL DOCUMENTS, APPROVING THE FORM OF AND AUTHORIZING THE DISTRIBUTION OF AN OFFICIAL STATEMENT FOR THE BONDS, AND AUTHORIZING THE EXECUTION OF NECESSARY DOCUMENTS AND CERTIFICATES AND RELATED ACTIONS**

**WHEREAS**, an election was duly called and regularly held in the Corning Union High School District (the "District"), located in the County of Tehama ("County"), California, on November 8, 2016, at which the following general obligation bond proposition (as abbreviated pursuant to Section 13247 of the California Elections Code), designated "Measure K," was submitted to the electors of the District (the "Bond Measure"):

"To improve the quality of education with funding that cannot be taken by the State; repair/replace leaky roofs; make health, safety, and security improvements; update inadequate electrical and technology infrastructure; modernize/renovate outdated classrooms, restrooms, and school facilities; and replace temporary portables with permanent classrooms, shall the Corning Union High School District issue \$8,300,000 of bonds at legal interest rates, annual audits, have an independent citizens' oversight committee and NO money for teacher or administrative salaries?"

**WHEREAS**, at least fifty-five percent (55%) of the votes cast on the Bond Measure were in favor of the District issuing general obligation bonds pursuant to the Bond Measure (the "Authorization");

**WHEREAS**, the District has previously issued \$5,700,000 aggregate principal amount of general obligation bonds by issuing two series of bonds under the Authorization, such that \$2,600,000 principal amount of general obligation bonds remain for issuance pursuant to the Authorization;

**WHEREAS**, the Board deems it necessary and desirable to authorize and consummate the sale of a third and final series of bonds under the Authorization, in a series designated the "Corning Union High School District (County of Tehama, California) General Obligation Bonds, 2016 Election, 2020 Series C" (the "Series C Bonds") in an aggregate principal amount not exceeding \$2,600,000, according to the terms and in the manner hereinafter set forth;

**WHEREAS**, the District is authorized by Section 53506 et Seq. of the California Government Code to sell bonds at a public or private (negotiated) sale;

**WHEREAS**, a form of bond purchase agreement, in the form submitted to this meeting, with such changes, insertions and omissions as are made pursuant to this Resolution ("Bond Purchase Agreement") for the purchase of the Series C Bonds, proposed to be entered into with D.A. Davidson & Co. as underwriter of the Series C Bonds, has been prepared;

**WHEREAS**, Rule 15c2-12 promulgated under the Securities Exchange Act of 1934 ("Rule 15c2-12") requires that, in order to be able to purchase or sell the Series C Bonds, the Underwriter must have reasonably determined that the issuer or other obligated person has undertaken in a written agreement or contract for the benefit of the holders of the Series C Bonds to provide disclosure of certain financial information and certain material events on an ongoing basis;

**WHEREAS**, in order to cause such requirement to be satisfied, the District desires to execute and deliver a Continuing Disclosure Agreement, in the form presented to this meeting, with such changes, insertions and omissions as are made pursuant to this Resolution ("Continuing Disclosure Agreement"), a form of which has been prepared;

**WHEREAS**, the Preliminary Official Statement to be distributed in connection with the public offering of the Series C Bonds, in the form presented to this meeting, with such changes, insertions and omissions as are made pursuant to this Resolution ("Preliminary Official Statement") has been prepared;

**WHEREAS**, the Board has been presented with the form of each document referred to herein relating to the financing, and the Board has examined each document and desires to approve, authorize and direct the execution of such documents and the consummation of such financing;

**WHEREAS**, the District desires that the Auditor-Controller of the County annually establish tax rates on taxable property within the District for repayment of the Series C Bonds, pursuant to Sections 29100-29103 of the Government Code, that the Board of Supervisors of the County annually approve the levy of such tax, and that the Treasurer of the County annually collect such tax and apply the proceeds thereof to the payment of principal of and interest on the Series C Bonds when due, all pursuant to Education Code Section 15250 et seq.; and

**WHEREAS**, all acts, conditions and things required by the Constitution and laws of the State to exist, to have happened and to have been performed precedent to and in connection with the consummation of the actions authorized hereby do exist, have happened and have been performed in regular and due time, form and manner as required by law, and the District is now duly authorized and empowered, pursuant to each and every requirement of law, to consummate such actions for the purpose, in the manner and upon the terms herein provided.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Trustees of the Corning Union High School District, as follows:

**Section 1. Recitals.** All of the above recitals are true and correct, and the Board so finds.

**Section 2. Definitions.** Unless the context clearly otherwise requires, the terms defined in this Section shall, for all purposes of this Resolution, have the meanings specified herein, to be equally applicable to both the singular and plural forms of any of the terms herein defined.

"Authorized Officers" means the President of the Board, or such other member of the Board as the President may designate, the Superintendent of the District and the Chief Business Official of the District, or such other officer or employee of the District as the Superintendent may designate.

"Board of Supervisors" means the Board of Supervisors of the County.

"Board" means the Board of Trustees of the District.

"Bond Purchase Agreement" means the Bond Purchase Agreement relating to the negotiated sale of the Series C Bonds by and between the District and the Underwriter in accordance with the provisions hereof.

"Cede & Co." means Cede & Co., the nominee of DTC, and any successor nominee of DTC with respect to the Series C Bonds.

"Code" means the Internal Revenue Code of 1986.

"Continuing Disclosure Agreement" means the Continuing Disclosure Agreement executed and delivered by the District relating to the Series C Bonds.

"Costs of Issuance" means all items of expense directly or indirectly reimbursable to the District relating to the issuance, execution and delivery of the Series C Bonds including, but not limited to, filing and recording costs, settlement costs, printing costs, reproduction and binding costs, legal fees and charges, fees and expenses of the Paying Agent, financial advisor and other professional consultant fees, costs of obtaining credit ratings, fees for credit enhancement relating to the Series C Bonds, if any, fees for execution, transportation and safekeeping of the Series C Bonds and charges and fees in connection with the foregoing. Additional costs authorized to be paid from the proceeds of the Series C Bonds are all of the authorized costs set forth in Sections 53550(e) and (f) of the Government Code.

"County" means the County of Tehama, California.

"District" means the Corning Union High School District, a school district and political subdivision of the State of California.

"DTC" means The Depository Trust Company, a limited-purpose trust company organized under the laws of the State of New York, and its successors as securities depository for the Series C Bonds, including any such successor thereto appointed pursuant to Section 9 hereof.

"Interest Date" means February 1 and August 1 of each year commencing on February 1, 2021 or such other dates as may be set forth in the Bond Purchase Agreement.

"Official Statement" means the Official Statement of the District relating to the Series C Bonds.

"Opinion of Bond Counsel" means an opinion of counsel of nationally recognized standing in the field of law relating to municipal bonds.

"Owner" means, with respect to any Series C Bond, the person whose name appears on the Registration Books as the registered Owner thereof.

"Paying Agent" means U.S. Bank National Association or any bank, trust company, national banking association or other financial institution appointed as Paying Agent to act as authenticating agent, bond registrar, transfer agent, COI agent and paying agent for the Series C Bonds in accordance with Section 8 hereof.

"Preliminary Official Statement" means the Preliminary Official Statement of the District relating to the Series C Bonds.

"Record Date" means, with respect to any Interest Date for the Series C Bonds, the 15th day of the calendar month immediately preceding such Interest Date, whether or not such day is a business day, or such other date or dates as may be set forth in the Bond Purchase Agreement.

"Registration Books" means the books for the registration and transfer of the Series A Bonds maintained by the Paying Agent in accordance with Section 8(d) hereof.

"Series C Bonds" means the bonds authorized and issued pursuant to this Resolution designated the "Corning Union High School District (County of Tehama, California) General Obligation Bonds, 2016 Election, 2020 Series C".

"State" means the State of California.

"Tax Certificate" means the Tax Certificate with respect to the Series C Bonds executed by the District, dated the date of issuance of the Series C Bonds.

"Treasurer" means the Treasurer/Tax Collector of the County.

"Underwriter" means D.A. Davidson & Co, initial purchaser of the Series C Bonds.

**Section 3. Authorization and Designation of Bonds.** The Series C Bonds described herein shall be issued pursuant to the authority of Article 4.5 of Chapter 3, of Part 1 of Division 2 of Title 5 of the Government Code, and other applicable provisions of law, including applicable provisions of the California Education Code. The Board of Trustees hereby authorizes the issuance and sale of not to exceed \$2,600,000 aggregate principal amount of Series C Bonds. The Series C Bonds shall be designated "Corning Union High School District (County of Tehama, California) General Obligation Bonds, 2016 Election, 2020 Series C." The Series C Bonds shall be issued as current interest bonds as provided in Section 5 hereof. The proceeds of the Series C Bonds, exclusive of any premium and accrued interest received, shall be applied to finance projects authorized to be financed under the Authorization.

**Section 4. Form of Bonds: Execution.**

(a) Form of Series C Bonds. The Series C Bonds shall be issued in fully registered form without coupons. The Series C Bonds and the certificate of authentication and registration and the form of assignment to appear on each of them, shall be in substantially the form attached hereto as **Exhibit A**, with necessary or appropriate variations, omissions and insertions as permitted or required by this Resolution.

(b) Execution of Bonds. The Series C Bonds shall be signed by the manual or facsimile signatures of the President of the Board of Trustees and countersigned by the manual or facsimile signature of the Secretary to the Board of Trustees. The Series C Bonds shall be authenticated by a manual or electronic signature of a duly authorized signatory of the Paying Agent.

(c) Valid Authentication. Only such of the Series C Bonds as shall bear thereon a certificate of authentication and registration as described in subsection (a) of this Section, executed by the Paying Agent, shall be valid or obligatory for any purpose or entitled to the benefits of this Resolution, and such certificate of authentication and registration shall be

conclusive evidence that the Series C Bonds so authenticated have been duly authenticated and delivered hereunder and are entitled to the benefits of this Resolution.

(d) Identifying Number. The Paying Agent shall assign each Series C Bond authenticated and registered by it a distinctive letter, or number, or letter and number, and shall maintain a record thereof at its principal office, which record shall be available to the District and the County for inspection.

#### **Section 5. Terms of Bonds.**

(a) Date of Series C Bonds. The Series C Bonds shall be dated the date of their delivery, or such other date as shall be set forth in the Bond Purchase Agreement.

(b) Denominations. The Series C Bonds shall be issued in denominations of \$5,000 principal amount or any integral multiple thereof.

(c) Maturity. The Series C Bonds shall mature on the date or dates, in each of the years, in the principal amounts and in the aggregate principal amount as shall be set forth in the Bond Purchase Agreement. No Series C Bonds shall mature later than the date which is 40 years from the date of the Series C Bonds, to be determined as provided in subsection (a) of this Section; provided, however, that for any Series C Bonds that have a maturity greater than 30 years, an Authorized Officer shall make a finding that the useful life of the facility financed with the Series C Bonds equal or exceeds the maturity date of the Series C Bonds, or otherwise upon such other terms and conditions as shall be established for the Series C Bonds by the Bond Purchase Agreement. No Series C Bond shall have principal maturing on more than one principal maturity date. The aggregate principal amount of the Series C Bonds shall not exceed the amount set forth in Section 3.

(d) Interest. The Series C Bonds shall bear interest payable on the Interest Dates in each year computed on the basis of a 360-day year of twelve 30-day months. Each Series C Bond shall bear interest from the Interest Date next preceding the date of authentication thereof, unless it is authenticated after the close of business on a Record Date and on or prior to the succeeding Interest Date, in which event it shall bear interest from such Interest Date, or unless it is authenticated on or before the Record Date preceding the first Interest Date, in which event it shall bear interest from its dated date; provided, however, that if, at the time of authentication of any Series C Bond, interest is in default on any outstanding Series C Bonds, such Series C Bond shall bear interest from the Interest Date to which interest has previously been paid or made available for payment on the outstanding Series C Bonds.

#### **Section 6. Payment of Bonds.**

(a) Request for Tax Levy. The money for the payment of principal, redemption premium, if any, and interest on the Series C Bonds shall be raised by taxation upon all taxable property in the District and provision shall be made for the levy and collection of such taxes in the manner provided by law and for such payment out of the Debt Service Fund, as defined below. The Board of Supervisors and officers of the County are obligated by statute to provide for the levy and collection of property taxes in each year sufficient to pay all principal and interest coming due on the Series C Bonds in such year, and to pay from such taxes all amounts due on the Series C Bonds. The District hereby requests the Board of Supervisors of the County to annually levy a tax upon all taxable property in the District sufficient to redeem the Series C Bonds, and to pay the principal, redemption premium, if any, and interest thereon as and when the same become due.

The *ad valorem* tax revenues levied to pay the Series C Bonds shall, when collected, be deposited by the County into the Debt Service Fund of the District ("Debt Service Fund"), which is hereby authorized to be created. The Debt Service Fund and *ad valorem* tax revenues are irrevocably pledged, and the District hereby grants a lien and security interest therein, for the payment of the principal, redemption premium, if any, and interest on the Series C Bonds when and as the same fall due. The moneys in the Debt Service Fund, to the extent necessary to pay the principal, redemption premium, if any, and interest on the Series C Bonds as the same become due and payable, shall be transferred by the County or the District, as the case may be, to the Paying Agent, as paying agent for the Series C Bonds, as necessary to pay the principal, redemption premium, if any, and interest on the Series C Bonds. The property taxes and amounts held in the Debt Service Fund of the District shall immediately be subject to this pledge, and the pledge shall constitute a lien and security interest which shall be effective, binding, and enforceable against the District, its successors, creditors and all others irrespective of whether those parties have notice of the pledge and without the need of any physical delivery, recordation, filing, or further act. The pledge is an agreement between the District and the Owners of the Series C Bonds in addition to any statutory lien that may exist, and the Series C Bonds are being issued to finance one or more projects and not to finance the general purposes of the District.

Additionally, in accordance with Section 15251(b) of the California Education Code and Section 53515(a) of the California Government Code, the Series C Bonds shall be secured by a statutory lien on all revenues received pursuant to the levy and collection of the tax for the Series C Bonds. The lien shall automatically attach without further action or authorization by the District or the County. The lien shall be valid and binding from the time the Series C Bonds are executed and delivered. The revenues received pursuant to the levy and collection of the tax shall be immediately subject to the lien, and the lien shall automatically attach to the revenues and be effective, binding, and enforceable against the District, its successors, transferees and creditors, and all others asserting rights therein, irrespective of whether those parties have notice of the lien and without the need for any physical delivery, recordation, filing, or further act.

(b) Financial. The principal of the Series C Bonds shall be payable in lawful money of the United States of America to the Owner thereof, upon the surrender thereof at the principal corporate trust office of the Paying Agent.

(c) Interest, Record Date. The interest on the Series C Bonds shall be payable on each Interest Date in lawful money of the United States of America to the Owner thereof as of the Record Date preceding such Interest Date, such interest to be paid by check or draft mailed on such Interest Date (if a business day, or on the next business day if the Interest Date does not fall on a business day) to such Owner at such Owner's address as it appears on the Registration Books or at such address as the Owner may have filed with the Paying Agent for that purpose except that the payment shall be made by wire transfer of immediately available funds to any Owner of at least \$1,000,000 of outstanding Series C Bonds who shall have requested in writing such method of payment of interest prior to the close of business on the Record Date immediately preceding any Interest Date.

(d) Debt Service Fund. Principal and interest due on the Series C Bonds shall be paid from the Debt Service Fund as provided in Section 15146 of the Education Code.

(e) Obligation of the District. No part of any fund or account of the County is pledged or obligated to the payment of the Series C Bonds. The obligation for repayment of the Series C Bonds is the sole obligation of the District.



## **Section 7. Redemption Provisions.**

(a) Optional Redemption. The Series C Bonds may be subject to redemption, at the option of the District, on the dates and terms as shall be designated in the Bond Purchase Agreement.

(b) Selection. If less than all of the Series C Bonds are subject to such redemption and are called for redemption, such Series C Bonds shall be redeemed in inverse order of maturities or as otherwise directed by the District (or as otherwise set forth in the Bond Purchase Agreement), and if less than all of the Series C Bonds of any given maturity are called for redemption, the portions of such Series C Bonds of a given maturity to be redeemed shall be determined by lot (or as otherwise set forth in the Bond Purchase Agreement).

(d) Mandatory Sinking Fund Redemption. The Series C Bonds, if any, which are designated in the Bond Purchase Agreement as term bonds shall also be subject to redemption prior to their stated maturity dates, without a redemption premium, in part by lot (or as otherwise set forth in the Bond Purchase Agreement), from mandatory sinking fund payments in the amounts and in accordance with the terms to be specified in such Bond Purchase Agreement. Unless otherwise provided in the Bond Purchase Agreement, the principal amount of each mandatory sinking fund payment of any maturity shall be reduced proportionately by the amount of any Series C Bonds of that maturity redeemed in accordance with subsection (a) or (b) of this Section prior to the mandatory sinking fund payment date. The Bond Purchase Agreement may provide that the Series C Bonds shall not be subject to mandatory sinking fund redemption. The Treasurer is hereby authorized to create such sinking funds or accounts for the term Series C Bonds as shall be necessary to accomplish the purposes of this Section.

(e) Notice of Redemption. Notice of any redemption of the Series C Bonds shall be mailed by the Paying Agent, postage prepaid, not less than 20 nor more than 45 days prior to the redemption date (i) by first class mail to the County and the respective Owners thereof at the addresses appearing on the Registration Books, and (ii) as may be further required in accordance with the Continuing Disclosure Agreement. Each notice of redemption shall state (i) the date of such notice; (ii) the name of the Series C Bonds and the date of issue of the Series C Bonds; (iii) the redemption date; (iv) the redemption price; (v) the series of Series C Bonds and the dates of maturity or maturities of Series C Bonds to be redeemed; (vi) if less than all of the Series C Bonds of a series of any maturity are to be redeemed, the distinctive numbers of the Series C Bonds of each maturity of such series to be redeemed; (vii) in the case of Series C Bonds of a series redeemed in part only, the respective portions of the principal amount of the Series C Bonds of each maturity of such series to be redeemed; (viii) the CUSIP number, if any, of each maturity of Series C Bonds of a series to be redeemed; (ix) a statement that such Series C Bonds must be surrendered by the Owners at the principal corporate trust office of the Paying Agent, or at such other place or places designated by the Paying Agent; (x) notice that further interest on such Series C Bonds will not accrue after the designated redemption date; and (xi) in the case of a conditional notice, that such notice is conditioned upon certain circumstances and the manner of rescinding such conditional notice.

(f) Effect of Notice. A certificate of the Paying Agent that notice of redemption has been given to Owners as herein provided shall be conclusive as against all parties. Neither the failure to receive the notice of redemption as provided in this Section, nor any defect in such notice shall affect the sufficiency of the proceedings for the redemption of the Series C Bonds or the cessation of interest on the date fixed for redemption. When notice of

redemption has been given substantially as provided for herein, and when the redemption price of the Series C Bonds called for redemption is set aside for the purpose as described in subsection (h) of this Section, the Series C Bonds designated for redemption shall become due and payable on the specified redemption date and interest shall cease to accrue thereon as of the redemption date, and upon presentation and surrender of such Series C Bonds at the place specified in the notice of redemption, such Series C Bonds shall be redeemed and paid at the redemption price thereof out of the money provided therefor. The Owners of such Series C Bonds so called for redemption after such redemption date shall be entitled to payment thereof only from the Debt Service Fund or the trust fund established for such purpose. All Series C Bonds redeemed shall be cancelled forthwith by the Paying Agent and shall not be reissued.

(g) Right to Rescind Notice. The District may rescind any optional redemption and notice thereof for any reason on any date prior to the date fixed for redemption by causing written notice of the rescission to be given to the owners of the Series C Bonds so called for redemption. Any optional redemption and notice thereof shall be rescinded if for any reason on the date fixed for redemption moneys are not available in the Debt Service Fund or otherwise held in trust for such purpose in an amount sufficient to pay in full on said date the principal of, interest, and any premium due on the Series C Bonds called for redemption.

Notice of rescission of redemption shall be given in the same manner in which notice of redemption was originally given. The actual receipt by the owner of any Series C Bond of notice of such rescission shall not be a condition precedent to rescission, and failure to receive such notice or any defect in such notice shall not affect the validity of the rescission.

(h) Funds for Redemption. Prior to or on the redemption date of any Series C Bonds there shall be available in the Debt Service Fund, or held in trust for such purpose as provided by law, monies for the purpose and sufficient to redeem, at the redemption prices as in this Resolution provided, the Series C Bonds designated in the notice of redemption. Such monies shall be applied on or after the redemption date solely for payment of principal of, interest and premium, if any, on the Series C Bonds to be redeemed upon presentation and surrender of such Series C Bonds, provided that all monies in the Debt Service Fund shall be used for the purposes established and permitted by law. Any interest due on or prior to the redemption date shall be paid from the Debt Service Fund, unless otherwise provided to be paid from such monies held in trust. If, after all of the Series C Bonds have been redeemed and cancelled or paid and cancelled, there are monies remaining in the Debt Service Fund or otherwise held in trust for the payment of redemption price of the Series C Bonds, the monies shall be held in or returned or transferred to the Debt Service Fund for payment of any outstanding bonds of the District payable from such fund; provided, however, that if the monies are part of the proceeds of bonds of the District, the monies shall be transferred to the fund created for the payment of principal of and interest on such bonds. If no such bonds of the District are at such time outstanding, the monies shall be transferred to the general fund of the District as provided and permitted by law.

(i) Defeasance of Bonds. If at any time the District shall pay or cause to be paid or there shall otherwise be paid to the Owners of any or all of the outstanding Series C Bonds all or any part of the principal, interest and premium, if any, on the Series C Bonds at the times and in the manner provided herein and in the Series C Bonds, or as provided in the following paragraph, or as otherwise provided by law consistent herewith, then such Owners shall cease to be entitled to the obligation of the District as provided in Section 6 hereof, and such obligation and all agreement and covenants of the District and of the County to such Owners hereunder and under the Series C Bonds shall thereupon be satisfied and discharged and shall terminate, except only that the District shall remain liable for payment of all principal,

interest and premium, if any, represented by the Series C Bonds, but only out of monies on deposit in the Debt Service Fund or otherwise held in trust for such payment; and provided further, however, that the provisions of subsection (j) of this Section shall apply in all events.

For purposes of this Section, the District may pay and discharge any or all of the Series C Bonds by depositing in trust with the Paying Agent or an escrow agent, selected by the District, at or before maturity, money or non-callable direct obligations of the United States of America (including zero interest bearing State and Local Government Series) or other non-callable obligations the payment of the principal of and interest on which is guaranteed by a pledge of the full faith and credit of the United States of America, in an amount which will, together with the interest to accrue thereon and available monies then on deposit in the Debt Service Fund, be fully sufficient to pay and discharge the indebtedness on such Series C Bonds (including all principal, interest and redemption premiums) at or before their respective maturity dates.

(j) Unclaimed Monies. Any money held in any fund created pursuant to this Resolution, or by the Paying Agent or an escrow agent in trust, for the payment of the principal of, redemption premium, if any, or interest on the Series C Bonds and remaining unclaimed for two years after the principal of all of the Series C Bonds has become due and payable (whether by maturity or upon prior redemption) shall be transferred to the Debt Service Fund for payment of any outstanding bonds of the District payable from the fund; or, if no such bonds of the District are at such time outstanding, the monies shall be transferred to the general fund of the District as provided and permitted by law.

#### **Section 8. Paying Agent.**

(a) Appointment, Payment of Fees and Expenses. This Board does hereby consent to and confirm the appointment of U.S. Bank National Association, to act as the initial paying agent for the Series C Bonds. All fees and expenses of the paying agent shall be the sole responsibility of the District, and to the extent not paid from the proceeds of sale of the Series C Bonds, or from the Debt Service Fund, insofar as permitted by law, including specifically by Section 15232 of the Education Code, such fees and expenses shall be paid by the District.

(b) Resignation, Removal and Replacement of Paying Agent. The Paying Agent initially appointed or any successor Paying Agent may resign from service as Paying Agent and may be removed at any time by the County after consultation with the District as provided in the Paying Agent's service agreement. If at any time the Paying Agent shall resign or be removed, the Treasurer shall appoint a successor Paying Agent, which shall be any bank, trust company, national banking association or other financial institution doing business in and having a corporate trust office in California, with at least \$100,000,000 in net assets.

(c) Principal Corporate Trust Office. The initial Paying Agent, and any successor Paying Agent, shall designate each place or places where it will conduct the functions of transfer, registration, exchange, payment, and surrender of the Series C Bonds, and any reference herein to the "principal corporate trust office" of the Paying Agent shall mean the office so designated for a particular purpose. If no office is so designated for a particular purpose, such functions shall be conducted at the office of U.S. Bank National Association in San Francisco, California or the principal corporate trust office of any successor Paying Agent.

(d) Registration Books. The Paying Agent shall keep or cause to be kept at its principal corporate trust office sufficient books for the registration and transfer of the Series C Bonds, which shall at all times be open to inspection by the District and the County, and, upon presentation for such purpose, the Paying Agent shall, under such reasonable regulations as

it may prescribe, register or transfer or cause to be registered or transferred on the Registration Books, Series C Bonds as provided in Sections 9 and 10 hereof. The Paying Agent shall keep accurate records of all funds administered by it and of all Series C Bonds paid and discharged by it. Such records shall be provided, upon reasonable request, to the District in a format mutually agreeable to the Paying Agent and the District.

**Section 9. Transfer Under Book-Entry System; Discontinuation of Book-Entry System.**

(a) DTC as Depository. Unless otherwise specified in the Bond Purchase Agreement, DTC is hereby appointed depository for the Series C Bonds and the Series C Bonds shall be issued in book-entry form only, and shall be initially registered in the name of "Cede & Co.," as nominee of DTC. One bond certificate shall be issued for each maturity of each series of the Series C Bonds; provided, however, that if different CUSIP numbers are assigned to Series C Bonds of a series maturing in a single year or, if Series C Bonds of the same series maturing in a single year are issued with different interest rates, additional bond certificates shall be prepared for each such maturity. Registered ownership of such Series C Bonds of each such maturity, or any portion thereof, may not thereafter be transferred except as provided in this Section or Section 10 hereof:

(i) To any successor of DTC, or its nominee, or to any substitute depository designated pursuant to clause (ii) of this Section (a "substitute depository"); provided, however that any successor of DTC, as nominee of DTC or substitute depository, shall be qualified under any applicable laws to provide the services proposed to be provided by it;

(ii) To any substitute depository not objected to by the District, upon (1) the resignation of DTC or its successor (or any substitute depository or its successor) from its functions as depository, or (2) a determination by the District to substitute another depository for DTC (or its successor) because DTC or its successor (or any substitute depository or its successor) is no longer able to carry out its functions as depository; provided, that any such substitute depository shall be qualified under any applicable laws to provide the services proposed to be provided by it; or

(iii) To any person as provided below, upon (1) the resignation of DTC or its successor (or substitute depository or its successor) from its functions as depository; provided that no substitute depository which is not objected to by the District can be obtained, or (2) a determination by the District that it is in the best interests of the District to remove DTC or its successor (or any substitute depository or its successor) from its functions as depository.

(b) Transfer of Depository. In the case of any transfer pursuant to clause (i) or clause (ii) of subsection (a) of this Section, upon receipt of the outstanding Series C Bonds by the Paying Agent, together with a written request of the District to the Paying Agent, a new Series C Bond for each maturity shall be executed and delivered in the aggregate principal amount of such Series C Bonds then outstanding), registered in the name of such successor or such substitute depository, or their nominees, as the case may be, all as specified in such written request of the District. In the case of any transfer pursuant to clause (iii) of subsection (a) of this Section, upon receipt of the outstanding Series C Bonds by the Paying Agent together with a written request of the District to the Paying Agent, new Series C Bonds shall be executed and delivered in such denominations, numbered in the manner determined by the Paying Agent, and registered in the names of such persons, as are requested in such written request of the District, subject to the limitations of Section 4 hereof and the receipt of such a

written request of the District, and thereafter, the Series C Bonds shall be transferred pursuant to the provisions set forth in Section 9 hereof provided, however, that the Paying Agent shall not be required to deliver such new Series C Bonds within a period of less than 60 days after the receipt of any such written request of the District.

(c) Redemption or Refunding. In the case of partial redemption or an advance refunding of the Series C Bonds evidencing all or a portion of the principal amount then outstanding, DTC shall make an appropriate notation on the Series C Bonds indicating the date and amounts of such reduction in principal.

(d) Treatment of Registered Owner. The District and the Paying Agent shall be entitled to treat the person in whose name any Series C Bond is registered as the owner thereof, notwithstanding any notice to the contrary received by the District or the Paying Agent; and the District and the Paying Agent shall have no responsibility for transmitting payments to, communicating with, notifying, or otherwise dealing with any beneficial owners of the Series C Bonds, and neither the District nor the Paying Agent shall have any responsibility or obligation, legal or otherwise, to the beneficial owners or to any other party, including DTC or its successor (or substitute depository or its successor), except for the Owner of any Series C Bonds.

(e) Cooperation with Registered Owner. So long as the outstanding Series C Bonds are registered in the name of Cede & Co. or its registered assigns, the District and the Paying Agent shall cooperate with Cede & Co., as sole registered Owner, or its registered assigns in effecting payment of the principal of and interest on the Series C Bonds by arranging for payment in such manner that funds for such payments are properly identified and are made immediately available on the date they are due.

#### **Section 10. Transfer and Exchange of Bonds.**

(a) Transfer. Following the termination or removal of DTC or successor depository pursuant to Section 9 hereof, any Series C Bond may, in accordance with its terms, be transferred, upon the Registration Books, by the Owner thereof, in person or by the duly authorized attorney of such Owner, upon surrender of such Series C Bond to the Paying Agent for cancellation, accompanied by delivery of a duly executed written instrument of transfer in a form approved by the Paying Agent.

Whenever any Series C Bonds shall be surrendered for transfer, the designated District officials shall execute and the Paying Agent shall authenticate and deliver, as provided in Section 4 hereof, new Series C Bonds, of the same maturity, Interest Date and interest rate for a like aggregate principal amount. The Paying Agent may require the payment by any Owner of Series C Bonds requesting any such transfer of any tax or other governmental charge required to be paid with respect to such transfer.

No transfer of any Series C Bond shall be required to be made by the Paying Agent (i) during the period established by the Paying Agent for selection of the Series C Bonds for redemption, and (ii) after any Series C Bond has been selected for redemption.

(b) Exchange. The Series C Bonds may be exchanged for Series C Bonds of other authorized denominations of the same maturity and Interest Date, by the Owner thereof, in person or by the duly authorized attorney of such Owner, upon surrender of such Series C Bond to the Paying Agent for cancellation, accompanied by delivery of a duly executed request for exchange in a form approved by the Paying Agent.

Whenever any Series C Bonds shall be surrendered for exchange, the designated District officials shall execute and the Paying Agent shall authenticate and deliver, as provided in Section 4 hereof, new Series C Bonds of the same maturity and interest rate for a like aggregate principal amount. The Paying Agent may require the payment by the Owner requesting such exchange of any tax or other governmental charge required to be paid with respect to such exchange.

No exchange of any Series C Bonds shall be required to be made by the Paying Agent (i) during the period established by the Paying Agent for selection of the Series C Bonds for redemption, and (ii) after any Series C Bond has been selected for redemption.

**Section 11. Bond Purchase Agreement; Sale of Series C Bonds.** The form of Bond Purchase Agreement, in substantially the form submitted herewith and made a part hereof as though set forth herein, is hereby approved, and the Authorized Officers are each hereby authorized and directed, for and in the name and on behalf of the District, to execute and deliver a Bond Purchase Agreement in substantially said form, with such changes, insertions and omissions therein as the Authorized Officer executing the same may require or approve, such approval to be conclusively evidenced by the execution and delivery thereof; provided, however, that (a) the true interest cost for the Series C Bonds shall not be in excess of 6.00%, (b) the interest rate on the Series C Bonds shall not exceed 6.00% per annum, (c) the minimum purchase price for the Series C Bonds shall be not less than the aggregate principal amount thereof, (d) the Underwriter's discount for the sale of Series C Bonds shall not exceed 1.70% of the principal amount of such Series C Bonds exclusive of any costs of issuance the Underwriter may contract to pay, and (e) the Series C Bonds shall otherwise conform to the limitations specified herein.

The Bond Purchase Agreement shall recite the aggregate principal amount of the Series C Bonds and shall recite the date thereof, the maturity dates, principal amounts and annual rates of interest of each maturity thereof, the initial and semiannual Interest Dates thereof, and the terms of optional, extraordinary and mandatory sinking fund redemption thereof if any.

The Board hereby finds and determines pursuant to Government Code section 53508.7 that the sale of the Series C Bonds at negotiated sale as contemplated herein and by the Bond Purchase Agreement will provide more flexibility in the timing of the sale, and ability to implement the sale in a shorter time period, an increased ability to structure the Series C Bonds to fit the needs of particular purchasers, and greater opportunity for the Underwriter to pre-market the Series C Bonds to potential purchasers prior to the sale, all of which will contribute to the District's goal of achieving the lowest overall cost of funds. The costs of sale of the Series C Bonds, consisting of Costs of Issuance, not including any fees for credit enhancement or Underwriter's discount, is estimated at \$150,000.

In accordance with Section 15146(h) of the Education Code, the Authorized Officers are each hereby authorized to cause to be deposited in a costs of issuance account, which may be held by the Paying Agent as cost of issuance administrator, proceeds of the sale of the Series C Bonds (exclusive of any premium or accrued interest received) in an amount not exceeding 2.00% of the principal amount of the Series C Bonds sold, as shall be set forth in the Bond Purchase Agreement, for the purposes of paying the costs associated with the issuance of the Series C Bonds.

In accordance with subsection (i) and (j) of Section 15146 of the Education Code, the Authorized Officers are each hereby authorized to cause to be deposited in the Debt Service Fund proceeds of sale of the Series C Bonds (in addition to any premium or accrued interest

received) to fund (i) an annual reserve permitted by Section 15250 of the Education Code, and/or (ii) capitalized interest in an amount not exceeding the interest scheduled to become due on the Series C Bonds for a period of three years from the date of issuance of the Series C Bonds, as shall be set forth in the Bond Purchase Agreement, if any such a deposit is deemed by the Authorized Officer executing the same to be in the best interests of the District.

For purposes of Education Code section 15146(b) and Government Code section 5852.1, good faith estimates of (a) the true interest cost of the Series C Bonds; (b) the costs associated with the issuance of the Series C Bonds, including any such costs which the Underwriter agrees to pay pursuant to the Bond Purchase Agreement; (c) the amount of proceeds to be received by the District (less the Costs of Issuance or reserves or capitalized interest, if any); and (d) the total payments of principal of and interest on the Series C Bonds through the final maturity of the Series C Bonds, are set forth on **Exhibit B** attached hereto and incorporated herein.

**Section 12. Continuing Disclosure Agreement.** The Continuing Disclosure Agreement, in substantially the form submitted to this meeting and made a part hereof as though set forth herein, is hereby approved, and the Authorized Officers are each hereby authorized and directed, for and in the name and on behalf of the District, to execute and deliver a Continuing Disclosure Agreement in substantially said form, as is necessary to cause the requirements of Rule 15c2-12 to be satisfied, with such changes, insertions and omissions as the Authorized Officer executing the same may require or approve, such determination, requirement or approval to be conclusively evidenced by the execution of the applicable Continuing Disclosure Agreement by such Authorized Officer.

**Section 13. Preliminary Official Statement.** The Preliminary Official Statement to be distributed in connection with the public offering of the Series C Bonds, in substantially the form submitted to this meeting and made a part hereof as though set forth herein, with such changes, insertions and omissions as may be approved by an Authorized Officer, is hereby approved, and the use of such Preliminary Official Statement in connection with the offering and sale of the Series C Bonds is hereby authorized and approved. The Authorized Officers are each hereby authorized to certify on behalf of the District that such Preliminary Official Statement is deemed final as of its date, within the meaning of Rule 15c2-12 (except for the omission of certain final pricing, rating and related information as permitted by Rule 15c2-12).

**Section 14. Official Statement.** The preparation and delivery of an Official Statement with respect to the Series C Bonds, and its use by the Underwriter in connection with the offering and sale of the Series C Bonds, is hereby authorized and approved. Such Official Statement shall be in substantially the form of the Preliminary Official Statement distributed in connection with the public offering of the Series C Bonds with such changes, insertions and omissions as may be approved by an Authorized Officer, such approval to be conclusively evidenced by the execution and delivery thereof. The Authorized Officers are each hereby authorized and directed, for and in the name of and on behalf of the District, to execute the final Official Statement with respect to the Series C Bonds and any amendment or supplement thereto and thereupon to cause such final Official Statement and any such amendment or supplement to be delivered to the Underwriter.

**Section 15. Application and Investment of Proceeds.**

(a) Deposit of Bond Proceeds. The proceeds from the sale of the Series C Bonds, other than amounts deposited to the Debt Service Fund and a costs of issuance account as described in Section 11 hereof, shall be deposited in the County Treasury to the credit of the building

fund of the District. Any premium or accrued interest received by the District shall be deposited in the Debt Service Fund in the County Treasury. Earnings on the investment of moneys in either fund will be retained in that fund and used only for the purposes to which that fund may lawfully be applied. Moneys in the Building Fund may only be applied for the purposes for which the Series C Bonds were approved. Moneys in the Debt Service Fund may only be applied to make payments of interest, principal, and premium, if any, on bonds of the District. Any excess proceeds of the Series C Bonds not needed for the authorized purposes set forth herein for which the Series C Bonds are being issued shall be transferred to the Debt Service Fund and applied to the payment of the Principal of and interest on the Series C Bonds. If, after payment in full of the Series C Bonds, there remain excess proceeds, any such excess amounts shall be transferred to the general fund of the District.

(b) Investment of Bond Proceeds. Amounts deposited into the Building fund and the Debt Service Fund, as well as proceeds of taxes held therein for payment of the Series C Bonds, will be invested at the Treasurer's discretion pursuant to law and the investment policy of the County.

#### **Section 16. Tax Covenants.**

(a) Compliance with Tax Certificate. The District shall not take any action, or fail to take any action, if such action or failure to take such action would adversely affect the exclusion from gross income of the interest payable on Series C Bonds under Section 103 of the Code. Without limiting the generality of the foregoing, the District hereby covenants that it will comply with the requirements of the Tax Certificate with respect to the Series C Bonds to be executed by the District on the date of issuance of such Series C Bonds. The provisions of this subsection (a) shall survive payment in full or defeasance of the Series C Bonds.

(b) Yield Restriction. In the event that at any time the District is of the opinion that for purposes of this Section it is necessary or helpful to restrict or limit the yield on the investment of any monies held by the Treasurer on behalf of the District, in accordance with this Resolution or pursuant to law, the District shall so request of the Treasurer in writing, and the District shall make its best efforts to ensure that the Treasurer shall take such action as may be necessary in accordance with such instructions.

(c) Opinion of Counsel. Notwithstanding any provision of this Section, if the District shall provide to the Treasurer an Opinion of Bond Counsel that any specified action required under this Section is no longer required or that some further or different action is required to maintain the exclusion from federal income tax of interest on Series C Bonds under Section 103 of the Code, the Treasurer may conclusively rely on such Opinion of Bond Counsel in complying with the requirements of this Section and of the Tax Certificate with respect to the Series C Bonds, and the covenants hereunder shall be deemed to be modified to that extent.

**Section 17. Bond Insurance Policy.** All or a portion of the Bonds may be sold with bond insurance or other form of credit enhancement, if an Authorized Officer, in consultation with the Underwriter and the financial advisor to the District, determines that the savings to the District resulting from the purchase of such bond insurance exceeds the cost thereof.

**Section 18. Professional Services.** Dannis Woliver Kelley shall serve as bond counsel and as disclosure counsel to the District for the Series C Bonds and Isom Advisors, a Division of Urban Futures, Inc., shall serve as financial advisor to the District for the Series C Bonds.



**Section 19. Delegation of Authority.** The Authorized Officers are hereby authorized and directed, jointly and severally, to do any and all things which they may deem necessary or advisable in order to consummate the transactions herein authorized and otherwise to carry out, give effect to and comply with the terms and intent of this Resolution.

**Section 20. Approval of Actions.** All actions heretofore taken by the officers, employees and agents of the District with respect to the transactions set forth above are hereby approved, confirmed and ratified.

**Section 21. Filing with County.** The Superintendent, or such other officer or employee of the District as the Superintendent may designate, is hereby authorized and directed to report to the Treasurer of the County the final terms of sale of the Series C Bonds, and to file with the Treasurer a copy of the executed Bond Purchase Agreement and this Resolution, and the schedule of amortization of the principal of and payment on the Series C Bonds, and to file with the Treasurer a proposed schedule of draws on the building fund of the District, and this Resolution shall serve as the notice required to be given by Section 15140(c) of the Education Code and as the District's request to the Treasurer of the County and the Board of Supervisors of the County to propose and adopt in each year a tax rate applicable to all taxable property of the District for payment of the Series C Bonds, pursuant to law; and to the other officers of the County to levy and collect said taxes for the payment of the Series C Bonds, to pay in a timely manner to the Paying Agent on behalf of the Owners of the Series C Bonds the principal, interest, and premium, if any, due on the Series C Bonds in each year, and to create in the County Treasury to the credit of the District the Building Fund and the Debt Service Fund pursuant to Section 15146 of the Education Code.

**Section 22. Nonliability of County.** Notwithstanding anything to the contrary contained herein, in the Series C Bonds or in any other document mentioned herein, neither the County, nor its officials, officers, employees or agents shall have any liability hereunder or by reason hereof or in connection with the transactions contemplated hereby, the Series C Bonds are not a debt of the County or a pledge of the full faith and credit of the County, and the Series C Bonds and any liability in connection therewith shall be paid solely from ad valorem property taxes lawfully levied to pay the principal of or interest on the Series C Bonds.

**Section 23. Effective Date.** This Resolution shall take effect from and after its date of adoption.

**PASSED AND ADOPTED** this 18th day of June, 2020, at a meeting of the Board of Trustees by the following vote:

AYES: 5

NOES: 0

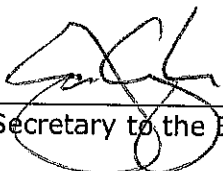
ABSENT: 0

ABSTAIN:     

**CORNING UNION HIGH SCHOOL DISTRICT**

By: William T. Marsh  
President of the Board of Trustees

ATTEST:

By:   
Secretary to the Board of Trustees

**EXHIBIT A**

FORM OF BOND

**REGISTERED  
NO.**

**REGISTERED  
\$**

**CORNING UNION HIGH SCHOOL DISTRICT  
(COUNTY OF TEHAMA, CALIFORNIA)  
GENERAL OBLIGATION BOND  
2016 ELECTION, 2020 SERIES C**

**INTEREST RATE:**

**MATURITY DATE:**

**DATED:**

**CUSIP NO:**

\_\_\_\_\_%

August 1, 20\_\_

\_\_\_\_, 2020

**REGISTERED OWNER: CEDE & CO.**

**PRINCIPAL AMOUNT:**

The Corning Union High School District (the "District") in Tehama County, California, for value received, promises to pay to the Registered Owner named above, or registered assigns, the Principal Amount on the Maturity Date, each as stated above, and interest thereon until the Principal Amount is paid or provided for at the Interest Rate stated above, on February 1 and August 1 of each year (the "Bond Payment Dates"), commencing February 1, 2021. This bond will bear interest from the Bond Payment Date next preceding the date of authentication hereof unless it is authenticated as of a day during the period from the close of business on the 15th day of the calendar month preceding any Bond Payment Date (the "Record Date") to such Bond Payment Date, inclusive, in which event it shall bear interest from such Bond Payment Date, or unless it is authenticated on or before January 15, 2021, in which event it shall bear interest from the date of delivery. Principal and interest are payable in lawful money of the United States of America, without deduction for the paying agent services, to the person in whose name this bond (or, if applicable, one or more predecessor bonds) is registered (the "Registered Owner") on the Register maintained by the Bond Registrar, initially U.S. Bank National Association. Principal is payable upon presentation and surrender of this bond at the corporate trust office of the Bond Registrar in San Francisco, California. Interest is payable by check mailed by the Bond Registrar on each Bond Payment Date to the Registered Owner of this bond (or one or more predecessor bonds) as shown and at the address appearing on the Register at the Record Date. The Owner of Series C Bonds in the aggregate principal amount of \$1,000,000 or more may request in writing to the Bond Registrar that the Owner be paid interest by wire transfer to the bank and account number on file with the Bond Registrar as of the Record Date.

This bond is one of a series of \$\_\_\_\_\_ of bonds approved for the purpose of financing the acquisition, construction, furnishing and equipping of District facilities and pursuant to the laws of the State of California, and the requisite 55% vote of the electors of the District cast at a duly called election held on November 8, 2016, upon the question of issuing bonds in the amount of \$8,300,000, and the resolution of the Board of Trustees of the District adopted on \_\_\_\_\_, 2020 (the "Resolution"). This bond and the issue of which this bond is one are payable as to both principal and interest from the proceeds of the levy of *ad valorem* taxes on all property subject to such taxes in the District, which taxes are unlimited as to rate or amount. THE BONDS OF THIS ISSUE ARE GENERAL OBLIGATIONS OF THE DISTRICT AND DO NOT CONSTITUTE AN OBLIGATION OF THE COUNTY EXCEPT AS PROVIDED IN THE RESOLUTION. NO PART OF ANY FUND OF THE COUNTY IS PLEDGED OR OBLIGATED TO THE PAYMENT OF THE BONDS OF THIS ISSUE.

This bond is exchangeable and transferable for bonds of like tenor, maturity and Transfer Amount (as defined in the Resolution) and in authorized denominations at the principal office of the Bond Registrar, by the Registered Owner or by a person legally empowered to do so, upon presentation and surrender hereof to the Bond Registrar, together with a request for exchange or an assignment signed by the Registered Owner or by a person legally empowered to do so, in a form satisfactory to the Bond Registrar, all subject to the terms, limitations and conditions provided in the Resolution. All fees and costs of transfer shall be paid by the transferor. The District and the Bond Registrar may deem and treat the Registered Owner as the absolute owner of this bond for the purpose of receiving payment of or on account of principal or interest and for all other purposes, and neither the District nor the Bond Registrar shall be affected by any notice to the contrary.

Neither the District nor the Bond Registrar will be required to transfer or exchange any bonds (a) during the period from the Record Date next preceding any Bond Payment Date to such Bond Payment Date, (b) during the period beginning with the opening of business on the 15th business day next preceding any date of selection of Bonds to be redeemed and ending with the close of business on the day on which the applicable notice of redemption is given, or (c) which have been selected or called for redemption in whole or in part.

The Series C Bonds maturing on or after August 1, 20\_\_\_\_, are subject to redemption at the option of the District, from any source of funds, as a whole or in part on any date on or after August 1, 20\_\_\_\_, at a redemption price equal to the principal amount of the bonds to be redeemed plus interest accrued thereon to the dates fixed for redemption.

The Series C Bonds, if any, which are designated in the Bond Purchase Agreement as term bonds shall also be subject to redemption prior to their stated maturity dates, without a redemption premium, in part by lot (or as otherwise set forth in the Bond Purchase Agreement), from mandatory sinking fund payments in the amounts and in accordance with the terms to be specified in the Bond Purchase Agreement.

Reference is made to the Resolution for a more complete description of the provisions, among others, with respect to the nature and extent of the security for the bonds of this series, the rights, duties and obligations of the District, the Bond Registrar and the Registered Owners, and the terms and conditions upon which the bonds are issued and secured. The Registered Owner of this bond assents, by acceptance hereof, to all of the provisions of the Resolution.

### CERTIFICATE OF AUTHENTICATION

This bond is one of the bonds described in the Resolution referred to herein which has been authenticated and registered on \_\_\_\_\_, 2020.

\_\_\_\_\_

### ASSIGNMENT

For value received, the undersigned sells, assigns and transfers to (print or typewrite name, address and zip code of Transferee): \_\_\_\_\_ this bond and irrevocably constitutes and appoints attorney to transfer this bond on the books for registration thereof, with full power of substitution in the premises.

Dated:

Signature Guaranteed:

\_\_\_\_\_  
Commercial bank, trust company  
or member of a national  
securities exchange.

Notice: The assignor's signature to this assignment must correspond with the name as it appears upon the face of the within bond in every particular, without alteration or any change whatever, and the signature(s) must be guaranteed by a member firm of the New York Stock Exchange or a commercial bank or trust company.

Social Security Number, Taxpayer Identification Number or other identifying number of Assignee: \_\_\_\_\_

\_\_\_\_\_

### DTC LEGEND

Unless this certificate is presented by an authorized representative of The Depository Trust Company to the issuer or its agent for registration of transfer, exchange or payment, and any certificate issued is registered in the name of Cede & Co. or such other name as requested by an authorized representative of The Depository Trust Company and any payment is made to Cede & Co., ANY TRANSFER, PLEDGE OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL since the registered owner hereof, Cede & Co., has an interest herein.

## **EXHIBIT B**

### **BOND PARAMETERS AND ESTIMATED COSTS OF ISSUANCE**

1. Estimated True Interest Cost of the Series C Bonds: 3.63%
2. Estimated Costs of Issuance, including Underwriter's Discount (the "Finance Charge"): \$209,525
3. Estimated Amount of Proceeds to be received by the District, less Finance Charge, reserves (if any) and capitalized interest (if any): \$2,450,000
4. Estimated Total Payment Amount (Debt Service to Maturity, including any Finance Charge not paid with proceeds of the Series C Bonds (if any)): \$4,869,427

PRELIMINARY OFFICIAL STATEMENT DATED \_\_\_\_\_, 2020

**NEW ISSUE – BOOK ENTRY ONLY**

**RATING: S&P: “ ”**  
**(See “RATING” herein.)**

*In the opinion of Dannis Woliver Kelley, Bond Counsel to the District, under existing law, interest on the Bonds is exempt from personal income taxes of the State of California, and, assuming continuing compliance after the date of initial delivery of the Bonds with certain covenants contained in the Resolution authorizing the Bonds and subject to the matters set forth under “TAX MATTERS” herein, interest on the Bonds for federal income tax purposes under existing statutes, regulations, published rulings, and court decisions will be excludable from the gross income of the owners thereof pursuant to section 103 of the Internal Revenue Code of 1986, as amended to the date of initial delivery of the Bonds, and will not be included in computing the alternative minimum taxable income of the owners thereof. The District has designated the Bonds as “qualified tax-exempt obligations” within the meaning of Section 265(b)(3) of the Code. See “TAX MATTERS” herein.*

**\$2,600,000\***

**CORNING UNION HIGH SCHOOL DISTRICT**  
**(County of Tehama, California)**  
**GENERAL OBLIGATION BONDS, 2016 ELECTION, 2020 SERIES C**  
**(Bank Qualified)**

Dated: Date of Delivery

Due: August 1, as shown on inside cover.

The Corning Union High School District (Tehama County, California) General Obligation Bonds, 2016 Election, 2020 Series C (the “Bonds”) are being issued by the Corning Union High School District (the “District”) to (i) finance the acquisition, construction, furnishing and equipping of District facilities and (ii) pay certain costs of issuance associated therewith, as more fully described herein under the caption “THE PROJECTS.” The Bonds were authorized at an election within the District held on November 8, 2016 (the “2016 Election”) at which at least fifty-five percent of the registered voters voting on the proposition voted to authorize the issuance and sale of \$8,300,000 aggregate principal amount of general obligation bonds of the District (the “Authorization”). The Bonds are intended to be the third and final series of general obligation bonds to be issued under the Authorization and are issued on a parity basis with all other outstanding general obligation bonds of the District.

The Bonds are general obligations of the District only and are not obligations of the County of Tehama (the “County”), the State of California or any of its other political subdivisions. The Board of Supervisors of the County has the power and is obligated to levy and collect *ad valorem* property taxes without limitation as to rate or amount (except as to certain personal property which is taxable at limited rates), for each fiscal year upon the taxable property of the District in an amount at least sufficient, together with other moneys available for such purpose, to pay the principal of, and premium, if any, and interest on each Bond as the same becomes due and payable.

Interest on the Bonds is payable on February 1 and August 1 of each year, commencing February 1, 2021. See “THE BONDS” herein.

The Bonds will be issued in book-entry form only, in denominations of \$5,000 or integral multiples thereof. The Bonds will be initially registered in the name of Cede & Co., as nominee of The Depository Trust Company (“DTC”). Purchasers will not receive certificates representing their interests in the Bonds. Payments on the Bonds will be made by U.S. Bank National Association, as Paying Agent, to DTC for subsequent disbursement to DTC Participants who will remit such payments to the beneficial owners of the Bonds. See “THE BONDS – Book-Entry Only System.”

**The Bonds are subject to redemption prior to maturity as described herein. See “THE BONDS – Redemption” herein.**

The District has applied for insurance to guarantee the scheduled payment of principal of and interest on the Bonds when due under a municipal bond insurance policy to be issued concurrently with the delivery of the Bonds.

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**MATURITY SCHEDULE**  
On Inside Cover

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**THIS COVER PAGE CONTAINS CERTAIN INFORMATION FOR QUICK REFERENCE ONLY. IT IS NOT A SUMMARY OF THIS ISSUE. INVESTORS MUST READ THE ENTIRE OFFICIAL STATEMENT TO OBTAIN INFORMATION ESSENTIAL TO THE MAKING OF AN INFORMED INVESTMENT DECISION.**

*The Bonds will be offered when, as and if issued and received by the Underwriter subject to the approval of legality by Dannis Woliver Kelley, Long Beach, California, Bond Counsel, and certain other conditions. Dannis Woliver Kelley, Long Beach, California, is acting as Disclosure Counsel for the District. Certain legal matters will be passed upon for the Underwriter by Jones Hall, A Professional Law Corporation, San Francisco, California. It is anticipated that the Bonds will be available for delivery in definitive form in New York, New York, through the facilities of DTC on or about July 9, 2020.*

[D.A. Davidson log]

The Date of this Official Statement is: \_\_\_\_\_, 2020.

\* Preliminary, subject to change.

## MATURITY SCHEDULE

**\$2,600,000\***  
**Corning Union High School District**  
**(County of Tehama, California)**  
**General Obligation Bonds, 2016 Election, 2020 Series C**  
**(Bank Qualified)**

<u>Maturity</u> <u>(August 1)</u>	<u>Principal</u> <u>Amount</u>	<u>Interest</u> <u>Rate</u>	<u>Yield</u>	<u>CUSIP<sup>1</sup></u> <u>(219309)</u>
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\$ \_\_\_\_\_ % Term Bonds due August 1, 20\_\_ ; Yield \_\_\_\_\_ %, CUSIP<sup>1</sup> 219309

\* Preliminary, subject to change.

<sup>1</sup> Copyright 2020, American Bankers Association. CUSIP data herein is provided by CUSIP Global Services, managed by S&P Capital IQ on behalf of The American Bankers Association. This data is not intended to create a database and does not serve in any way as a substitute for the CUSIP Service. The CUSIP number is provided for convenience of reference only. Neither the District nor the Underwriter take any responsibility for the accuracy of such CUSIP number.



**CORNING UNION HIGH SCHOOL DISTRICT**  
**Tehama County, State of California**

**Board of Trustees**

William Mache, *President*  
James Bingham, *Clerk*  
Todd Henderson, *Member*  
James Scott Patton, *Member*  
Ken Vaughn, *Member*

**District Administrators**

Jared Caylor, *Superintendent*  
Christine Fears, *Chief Business Official*

**SPECIAL SERVICES**

**Bond Counsel and Disclosure Counsel**

Dannis Woliver Kelley  
*Long Beach, California*

**Financial Advisor**

Isom Advisors, a Division of Urban Futures, Inc.  
*Walnut Creek, California*

**Paying Agent, Transfer Agent and Bond Registrar**

U.S. Bank National Association  
*San Francisco, California*

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No dealer, broker, salesperson or other person has been authorized by the Corning Union High School District (the "District") to provide any information or to make any representations other than as contained herein and, if given or made, such other information or representation must not be relied upon as having been authorized by the District. This Official Statement does not constitute an offer to sell, the solicitation of an offer to buy, nor shall there be any sale of the Bonds by a person in any jurisdiction in which it is unlawful for such person to make such an offer, solicitation or sale.

This Official Statement is not to be construed as a contract with the purchasers of the Bonds. Statements contained in this Official Statement which involve estimates, forecasts or matters of opinion, whether or not expressly described herein, are intended solely as such and are not to be construed as a representation of facts.

The information and expressions of opinion herein are subject to change without notice and neither delivery of this Official Statement nor any sale made hereunder shall, under any circumstances, create any implication that there has been no change in the affairs of the District since the date hereof. Although certain information set forth in this Official Statement has been provided by the County of San Tehama, the County of Tehama has not approved this Official Statement and is not responsible for the accuracy or completeness of the statements contained in this Official Statement except for the information set forth under the caption "THE TEHAMA POOLED INVESTMENT FUND."

The Underwriter has provided the following sentence for inclusion in this Official Statement. "The Underwriter has reviewed the information in this Official Statement in accordance with, and as part of, its responsibilities to investors under the federal securities laws as applied to the facts and circumstances of this transaction, but the Underwriter does not guarantee the accuracy or completeness of such information."

**In connection with this offering, the Underwriter may over-allot or effect transactions which stabilize or maintain the market price of the Bonds offered hereby at levels above those that might otherwise prevail in the open market. Such stabilizing, if commenced, may be discontinued at any time. The Underwriter may offer and sell the Bonds to certain securities dealers, institutional investors, banks or others at prices lower or higher than the public offering prices stated on the inside cover page hereof and said public offering prices may be changed from time to time by the Underwriter.**

The District maintains a website. However, the information presented there is not part of this Official Statement and should not be relied upon in making an investment decision with respect to the Bonds.

This Official Statement is submitted in connection with the sale of the Bonds referred to herein and may not be reproduced or used, in whole or in part, for any other purpose.

**\$2,600,000\***  
**CORNING UNION HIGH SCHOOL DISTRICT**  
**(COUNTY OF TEHAMA, CALIFORNIA)**  
**GENERAL OBLIGATION BONDS, 2016 ELECTION, 2020 SERIES C**  
**(BANK QUALIFIED)**

**INTRODUCTION**

*This Introduction is not a summary of this Official Statement. It is only a brief description of and guide to, and is qualified by, more complete and detailed information contained in the entire Official Statement, including the cover page, inside cover and appendices hereto, and the documents summarized or described herein. A full review should be made of the entire Official Statement. The offering of the Bonds to potential investors is made only by means of the entire Official Statement.*

The Corning Union High School District (the "District") proposes to issue \$2,600,000\* aggregate principal amount of its General Obligation Bonds, 2016 Election, 2020 Series C (the "Bonds") under and pursuant to a bond authorization (the "Authorization") for the issuance and sale of not more than \$8,300,000 of general obligation bonds approved by 55% or more of the qualified voters of the District voting on the proposition at a general election held on November 8, 2016 (the "Election"). The District previously issued its \$3,000,000 General Obligation Bonds, 2016 Election, 2017 Series A on April 4, 2017 and \$2,700,000 General Obligation Bonds, 2016 Election, 2018 Series B on November 20, 2018 under the Authorization. Subsequent to the issuance of the Bonds, no additional general obligation bonds will remain for issuance pursuant to the Authorization.\*

Proceeds from the sale of the Bonds will be used to finance the acquisition, construction, furnishing and equipping of District facilities and to pay certain costs of issuance associated therewith. See "THE PROJECTS" herein.

**Registration**

U.S. Bank National Association will act as the initial registrar, transfer agent and paying agent for the Bonds (the "Paying Agent"). As long as The Depository Trust Company, New York, New York ("DTC") is the registered owner of the Bonds and DTC's book entry-method is used for the Bonds, the Paying Agent will send any notice of redemption or other notices to owners only to DTC. See "THE BONDS – Description of the Bonds" herein.

**The District**

The District, a school district of the State of California (the "State"), was established over 100 years ago and is located in the northern portion of the State in Tehama County (the "County") approximately 115 miles north of Sacramento. The District is comprised of territory in the City of Corning and unincorporated areas of the County. The District operates one high school providing ninth through twelfth grade education services, one continuation high school, one independent study high school and one adult school. The District's average daily attendance ("ADA") for fiscal year 2019-20 was \_\_\_\_ students and the District has a 2019-20 total assessed valuation of \$1,437,493,405. The audited financial statements for the District for the fiscal year ended June 30, 2019 are attached hereto as APPENDIX B. For further information concerning the District, see the caption "CORNING UNION HIGH SCHOOL DISTRICT" herein.

\* Preliminary, subject to change.

Additionally, for information regarding the impact of the Coronavirus Disease 19 ("COVID-19) pandemic on i) the security and sources of repayment of the Bonds, see "SECURITY FOR THE BONDS – Assessed Valuations" and ii) the District's finances and revenues, see "DISTRICT FINANCIAL INFORMATION – COVID-19 Outbreak and its Economic Impact" and "Effect of COVID-19 Response on California School Districts" herein.

### **Sources of Payment for the Bonds**

The Bonds are general obligations of the District payable solely from *ad valorem* property taxes. The Board of Supervisors of the County is empowered and obligated to annually levy *ad valorem* property taxes upon all property subject to taxation by the District, without limitation as to rate or amount (except certain personal property which is taxable at limited rates), for the payment of principal and interest on the Bonds when due. See "SECURITY FOR THE BONDS" and "TAX BASE FOR REPAYMENT OF THE BONDS" herein.

### **Bank Qualified**

The District has designated the Bonds as "qualified tax-exempt obligations," thereby allowing certain financial institutions that are holders of such qualified tax-exempt obligations to deduct a portion of such institution's interest expense allocable to such qualified tax-exempt obligations, all as determined in accordance with Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

### **Continuing Disclosure**

The District has covenanted that it will comply with and carry out all of the provisions of the Continuing Disclosure Agreement executed by the District in connection with the Bonds. See "THE BONDS – Continuing Disclosure Agreement," "CONTINUING DISCLOSURE" herein and APPENDIX D – FORM OF CONTINUING DISCLOSURE AGREEMENT hereto.

### **Professionals Involved in the Offering**

Dannis Woliver Kelley, Long Beach, California, is acting as Bond Counsel and Disclosure Counsel to the District with respect to the Bonds. U.S. Bank National Association, San Francisco, California is acting as paying agent, transfer agent and bond registrar for the Bonds. Isom Advisors, a Division of Urban Futures, Inc., Walnut Creek, California, is acting as Financial Advisor to the District in connection with the issuance of the Bonds. Jones Hall, A Professional Law Corporation, San Francisco, California is acting as counsel to the Underwriter with respect to the Bonds. Dannis Woliver Kelley, Isom Advisors, a Division of Urban Futures, Inc., and U.S. Bank National Association will receive compensation from the District contingent upon the sale and delivery of the Bonds. Jones Hall, A Professional Law Corporation will receive compensation from the Underwriter contingent upon the sale and delivery of the Bonds.

### **Forward Looking Statements**

Certain statements included or incorporated by reference in this Official Statement constitute "forward-looking statements" within the meaning of the United States Private Securities Litigation Reform Act of 1995, Section 21E of the United States Securities Exchange Act of 1934, as amended, and Section 27A of the United States Securities Act of 1933, as amended. Such statements are generally identifiable by the terminology used such as "plan," "expect," "estimate," "project," "budget" or other similar words. Such forward-looking statements include, but are not limited to, certain statements contained in the information regarding the District herein. THE ACHIEVEMENT OF CERTAIN

RESULTS OR OTHER EXPECTATIONS CONTAINED IN SUCH FORWARD-LOOKING STATEMENTS INVOLVE KNOWN AND UNKNOWN RISKS, UNCERTAINTIES AND OTHER FACTORS WHICH MAY CAUSE ACTUAL RESULTS, PERFORMANCE OR ACHIEVEMENTS DESCRIBED TO BE MATERIALLY DIFFERENT FROM ANY FUTURE RESULTS, PERFORMANCE OR ACHIEVEMENTS EXPRESSED OR IMPLIED BY SUCH FORWARD-LOOKING STATEMENTS. THE DISTRICT DOES NOT PLAN TO ISSUE ANY UPDATES OR REVISIONS TO THE FORWARD-LOOKING STATEMENTS SET FORTH IN THIS OFFICIAL STATEMENT.

#### **Closing Date**

The Bonds are offered when, as and if issued, subject to approval as to their legality by Bond Counsel. It is anticipated that the Bonds in book-entry form will be available for delivery through the facilities of DTC on or about July 9, 2020.

### **THE BONDS**

#### **Authority for Issuance**

The Bonds are general obligations of the District. The Bonds are being issued by the District under the provisions of Title 5, Division 2, Part 1, Chapter 3, Article 4.5 of the Government Code of the State of California (the "Government Code") (commencing with Section 53506) and pursuant to a resolution of the Board of Trustees of the District adopted on \_\_\_\_\_, 2020 (the "Resolution").

#### **Purpose of Issue**

The net proceeds of the Bonds will be used to finance certain capital improvements for the District as specified in the District bond proposition submitted at the Election, which includes repairing/replacing leaky roofs; making health, safety and security improvements; updating inadequate electrical and technology infrastructure; modernizing/renovating outdated classrooms, restrooms, and school facilities; and replacing temporary portables with permanent classrooms. See "THE PROJECTS" herein.

#### **Description of the Bonds**

The Bonds will be dated their date of delivery and will be issued only as fully registered bonds in denominations of \$5,000 principal amount or integral multiples thereof.

The Bonds will be issued in fully registered form and, when issued, will be registered in the name of Cede & Co., as registered owner and nominee of The Depository Trust Company, New York, New York ("DTC"). DTC will act as securities depository for the Bonds. So long as Cede & Co. is the registered owner of the Bonds, as nominee of DTC, references herein to the Owners or registered owners shall mean Cede & Co. as aforesaid, and shall not mean the Beneficial Owners (as defined herein) of the Bonds.

#### **Book-Entry Only System**

The Bonds will be issued under a book-entry system, evidencing ownership of the Bonds in denominations of \$5,000 Principal Amount or integral multiples thereof, with no physical distribution of Bonds made to the public. DTC will act as depository for the Bonds, which will be immobilized in their

custody. The Bonds will be registered in the name of Cede & Co., as nominee for DTC. For further information regarding DTC and the book entry system, see APPENDIX F hereto.

So long as Cede & Co. is the registered owner of the Bonds, principal of and interest or premium, if any, on the Bonds are payable by wire transfer or New York Clearing House or by wire transfer of same day funds by U.S. Bank National Association, as Paying Agent, to Cede & Co., as nominee for DTC. DTC is obligated, in turn, to remit such amounts to the DTC Participants (as defined herein) for subsequent disbursement to the Beneficial Owners. See APPENDIX F – BOOK-ENTRY ONLY SYSTEM herein.

### **Payment of the Bonds**

Interest on the Bonds is payable commencing February 1, 2021, and semiannually thereafter on February 1 and August 1 of each year (each, an “Interest Payment Date”). The Bonds shall be issued in fully registered form, without coupons, in denominations of \$5,000 or any integral multiple thereof.

Interest on each Bond shall accrue from its dated date at the interest rates applicable thereto as set forth on the inside cover page hereof. Interest shall be computed using a year of 360 days comprised of twelve 30-day months and shall be payable on each Interest Payment Date to the Owner thereof as of the close of business on the fifteenth calendar day of the month next preceding an Interest Payment Date (the “Record Date”). Interest will be payable from the Interest Payment Date next preceding the date of registration thereof, unless (i) it is registered during the period from the 16<sup>th</sup> day of the month immediately preceding any Interest Payment Date to that Interest Payment Date, in which event interest with respect thereto shall be payable from such Interest Payment Date; or (ii) it is registered prior to the close of business on January 15, 2021, in which event interest shall be payable from its Dated Date; provided, however, that if at the time of registration of any Bond interest with respect thereto is in default, interest with respect thereto shall be payable from the Interest Payment Date to which interest has previously been paid or made available for payment. If the Bonds are no longer in book-entry-only form, payments of interest will be made on each Interest Payment Date by check or draft of the Paying Agent sent by first-class mail, postage prepaid, to the Owner thereof on the Record Date, or by wire transfer to any Owner of \$1,000,000 or more of such Bonds, to the account specified by such Owner in a written request delivered to the Paying Agent on or prior to the Record Date for such Interest Payment Date; provided, however, that payments of defaulted interest shall be payable to the person in whose name such Bond is registered at the close of business on a special record date fixed therefor by the Paying Agent which shall not be more than 15 days and not less than ten days prior to the date of the proposed payment of defaulted interest.

### **Redemption\***

***Optional Redemption.*** The Bonds maturing on or before August 1, 20\_\_ are not subject to redemption prior to maturity. The Bonds maturing on or after August 1, 20\_\_ may be redeemed before maturity at the option of the District, in whole or in part, from any source of available funds, on any date on or after August 1, 20\_\_ at a redemption price equal to the par amount to be redeemed, plus accrued interest to the date of redemption, without premium.

***Mandatory Redemption.*** The Bonds maturing on August 1, 20\_\_ are subject to redemption prior to maturity from mandatory sinking fund payments on August 1 of each year, on and after August 1, 20\_\_, at a redemption price equal to the principal amount thereof as of the date set for such redemption,

\* Preliminary; subject to change.



without premium. The principal amount to be so redeemed and the dates therefore and the final payment date is as indicated in the following table:

Mandatory Sinking Fund Payment Date (August 1)	Principal Amount to be Redeemed

In the event that a portion of the Bonds maturing on August 1, 20\_\_ is optionally redeemed prior to maturity, the remaining mandatory sinking fund payments shown above shall be reduced proportionately, or as otherwise directed by the District, in integral multiples of \$5,000 principal amount of such Bonds optionally redeemed.

#### **Selection of Bonds for Redemption**

If less than all of the Bonds are subject to redemption and are called for redemption, such Bonds shall be redeemed in inverse order of maturities or as otherwise directed by the District, and if less than all of the of any given maturity are called for redemption, the portions of such Bonds of a given maturity to be redeemed shall be determined by lot.

#### **Notice of Redemption**

When redemption is authorized, the Paying Agent, upon written instruction from the District given at least 45 days prior to the date designated for such redemption, shall give notice of the redemption of the Bonds at least 20 but not more than 45 days prior to the redemption date to the County and the respective Owners of Bonds designated for redemption by first class mail, postage prepaid. Such redemption notice shall specify: (i) the date of such notice; (ii) the name of the Bonds and the date of issue of the Bonds; (iii) the redemption date; (iv) the redemption price; (v) the series of Bonds and the dates of maturity or maturities of Bonds to be redeemed; (vi) if less than all of the Bonds of a series of any maturity are to be redeemed, the distinctive numbers of the Bonds of each maturity of such series to be redeemed; (vii) in the case of Bonds of a series redeemed in part only, the respective portions of the principal amount of the Bonds of each maturity of such series to be redeemed; (viii) the CUSIP number, if any, of each maturity of Bonds of a series to be redeemed; (ix) a statement that such Bonds must be surrendered by the Owners at the principal corporate trust office of the Paying Agent, or at such other place or places designated by the Paying Agent; (x) notice that further interest on such Bonds will not accrue after the designated redemption date; and (xi) in the case of a conditional notice, that such notice is conditioned upon certain circumstances and the manner of rescinding such conditional notice.

#### **Right to Rescind Notice of Redemption**

The District may rescind any optional redemption and notice thereof for any reason on any date prior to the date fixed for redemption by causing written notice of the rescission to be given to the owners of the Bonds so called for redemption. Any optional redemption and notice thereof shall be rescinded if for any reason on the date fixed for redemption moneys are not available in the Debt Service Fund or otherwise held in trust for such purpose in an amount sufficient to pay in full on said date the principal of and interest and any premium due on the Bonds called for redemption. Notice of rescission of redemption shall be given in the same manner in which notice of redemption was originally given. The actual receipt

by the owner of any Bond of notice of such rescission shall not be a condition precedent to rescission, and failure to receive such notice or any defect in such notice shall not affect the validity of the rescission.

### **Effect of Notice of Redemption**

A certificate of the Paying Agent that notice of redemption has been given to Owners shall be conclusive as against all parties. Neither the failure to receive the notice of redemption, nor any defect in such notice shall affect the sufficiency of the proceedings for the redemption of the Bonds or the cessation of interest on the date fixed for redemption. When notice of redemption has been given substantially as provided in the Resolution, and when the redemption price of the Bonds called for redemption is set aside for such purpose, the Bonds designated for redemption shall become due and payable on the specified redemption date and interest shall cease to accrue thereon as of the redemption date, and upon presentation and surrender of such Bonds at the place specified in the notice of redemption, such Bonds shall be redeemed and paid at the redemption price thereof out of the money provided therefor. The Owners of such Bonds so called for redemption after such redemption date shall be entitled to payment thereof only from the Debt Service Fund or the trust fund established for such purpose. All Bonds redeemed shall be cancelled forthwith by the Paying Agent and shall not be reissued.

### **Transfer and Exchange**

If the Bonds are no longer in book-entry-only form, any Bond may be exchanged for Bonds of like tenor, series, maturity and principal amount upon presentation and surrender at the principal office of the Paying Agent, together with a request for exchange signed by the Owner or by a person legally empowered to do so in a form satisfactory to the Paying Agent. A Bond may be transferred on the Bond Register only upon presentation and surrender of such Bond at the principal office of the Paying Agent together with an assignment executed by the Owner or a person legally empowered to do so in a form satisfactory to the Paying Agent. Upon exchange or transfer, the Paying Agent shall complete, authenticate and deliver a new Bond or Bonds of like tenor and of any authorized denomination or denominations requested by the Owner equal to the principal amount of the Bond surrendered and bearing interest at the same rate and maturing on the same date.

### **Defeasance**

If at any time the District shall pay or cause to be paid or there shall otherwise be paid to the Owners of any or all of the outstanding Bonds all or any part of the principal, interest and premium, if any, on the Bonds at the times and in the manner provided in the Resolution, or as provided in the following paragraph, or as otherwise provided by law consistent with the Resolution, then such Owners shall cease to be entitled to the obligation of the District, and such obligation and all agreement and covenants of the District and of the County to such Owners shall thereupon be satisfied and discharged and shall terminate, except only that the District shall remain liable for payment of all principal, interest and premium, if any, represented by the Bonds, but only out of monies on deposit in the Debt Service Fund or otherwise held in trust for such payment.

The District may pay and discharge any or all of the Bonds by depositing in trust with the Paying Agent or an escrow agent, selected by the District, at or before maturity, money or non-callable direct obligations of the United States of America (including zero interest bearing State and Local Government Series) or other non-callable obligations the payment of the principal of and interest on which is guaranteed by a pledge of the full faith and credit of the United States of America, in an amount which will, together with the interest to accrue thereon and available monies then on deposit in the Debt Service Fund of the District, be fully sufficient to pay and discharge the indebtedness on such Bonds (including all principal, interest and redemption premiums) at or before their respective maturity dates.

## **Continuing Disclosure Agreement**

In accordance with the requirements of Rule 15c2-12 (the "Rule") promulgated by the Securities and Exchange Commission, the District will enter into a Continuing Disclosure Agreement (the "Continuing Disclosure Agreement") in the form of APPENDIX D hereto, on or prior to the delivery of the Bonds in which the District will undertake, for the benefit of the Beneficial Owners of the Bonds, to provide certain information as set forth therein. See "CONTINUING DISCLOSURE" herein and APPENDIX D – FORM OF CONTINUING DISCLOSURE AGREEMENT hereto.

## **SOURCES AND USES OF FUNDS**

The proceeds of the Bonds are expected to be applied as follows:

### *Sources of Funds*

Principal Amount of Bonds  
Net Original Issue Premium  
Total Sources

### *Uses of Funds*

Deposit to Building Fund  
Deposit to Debt Service Fund  
Costs of Issuance<sup>(1)</sup>  
Total Uses

<sup>(1)</sup> Includes Underwriter's discount, Bond and Disclosure Counsel fees, bond insurance premium, if any, financial advisory fees, paying agent fees, rating agency fees and other costs of issuance.

## **Application of Proceeds**

The net proceeds from the sale of the Bonds (other than premium) shall be paid to the County to the credit of the Corning Union High School District Building Fund (the "Building Fund") established pursuant to the Resolution and shall be disbursed for the payment of the costs of acquiring and constructing the Projects (as described below). Any premium or accrued interest received by the District from the sale of the Bonds will be deposited in the Debt Service Fund. Earnings on the investment of moneys in either the Building Fund or the Debt Service Fund will be retained in the respective fund and used only for the purposes to which the respective fund may lawfully be applied. Moneys in the Debt Service Fund may only be applied to make payments of principal of and interest, and premium, if any, on bonds of the District. All funds held in the Building Fund and the Debt Service Fund will be invested by the Treasurer-Tax Collector of the County (the "County Treasurer"). See "TEHAMA COUNTY POOLED INVESTMENT FUND" herein.

[Remainder of page intentionally left blank]

## DEBT SERVICE SCHEDULE

The following table summarizes the principal and interest payments on the Bonds, assuming no optional redemption.

### DEBT SERVICE ON THE BONDS

Bond Year Ending August 1	Principal	Interest	Total Debt Service
2020			
2021			
2022			
2023			
2024			
2025			
2026			
2027			
2028			
2029			
2030			
2031			
2032			
2033			
2034			
2035			
2036			
2037			
2038			
2039			
2040			
2041			
2042			
2043			
2044			
2045			
2046			
2047			
2048			
2049			
Total			

The following table summarizes the annual debt service payments for all of the District's outstanding bonds, comprising the Corning Union High School District General Obligation Bonds, 2016 Election, 2017 Series A (the "Series A Bonds"), the Corning Union High School District General Obligation Bonds, 2016 Election, 2018 Series B (the "Series B Bonds") and the Bonds, assuming no optional redemptions.

**DEBT SERVICE ON ALL OUTSTANDING GENERAL OBLIGATION BONDS**

Year Ending August 1	Series A Bonds	Series B Bonds	The Bonds	Total Annual Debt Service
2020	\$114,250.00	\$212,100.00		
2021	114,100.00	218,500.00		
2022	118,950.00	114,500.00		
2023	123,650.00	114,500.00		
2024	128,200.00	114,500.00		
2025	132,600.00	119,500.00		
2026	136,850.00	124,300.00		
2027	140,950.00	128,900.00		
2028	149,900.00	133,300.00		
2029	153,550.00	137,500.00		
2030	157,050.00	141,500.00		
2031	165,400.00	145,562.50		
2032	168,287.50	154,425.00		
2033	175,925.00	157,906.26		
2034	183,125.00	166,156.26		
2035	189,862.50	168,981.26		
2036	196,237.50	176,625.00		
2037	202,250.00	183,812.50		
2038	207,750.00	190,412.50		
2039	217,875.00	191,612.50		
2040	222,437.50	202,612.50		
2041	231,625.00	208,012.50		
2042	240,250.00	218,012.50		
2043	246,000.00	222,412.50		
2044	256,000.00	231,412.50		
2045	265,000.00	237,750.00		
2046	273,000.00	248,300.00		
2047	--	382,800.00		
2048	--	394,687.50		
2049	--	--		
Totals	\$4,911,075.00	\$5,440,593.78		

## SECURITY FOR THE BONDS

### General

The Bonds are general obligations of the District, and the Board of Supervisors of the County has the power and is obligated to levy and collect *ad valorem* taxes upon all property within the District subject to taxation by the County, without limitation as to rate or amount (except certain personal property which is taxable at limited rates) for payment of both principal of and interest on the Bonds.

The District received authorization to issue \$8,300,000 principal amount of general obligation bonds pursuant to an election of the qualified electors within the District on November 8, 2016. The Bonds are intended to be the third and final series of bonds issued under the Authorization. Subsequent to the issuance of the Bonds, no aggregate principal amount of general obligation bonds will remain for issuance under the Authorization.\*

### Property Taxation System

Property tax revenues result from the application of the appropriate tax rate to the total assessed value of taxable property in the District. School districts receive property taxes for payment of voter-approved bonds as well as for general operating purposes.

Local property taxation is the responsibility of various county officers. School districts whose boundaries extend into more than one county are treated for property tax purposes as separate jurisdictions in each county in which they are located. For each school district located in a county, the county assessor computes the value of locally assessed taxable property. Based on the assessed value of property and the scheduled debt service on outstanding bonds in each year, the county auditor-controller computes the rate of tax necessary to pay such debt service, and presents the tax rolls (including rates of tax for all taxing jurisdictions in the county) to the county board of supervisors for approval. The county treasurer and tax collector prepares and mails tax bills to taxpayers and collects the taxes. In addition, the treasurer and tax collector, as *ex officio* treasurer of each school district located in the county, holds school district funds, including taxes collected for payment of school bonds, and is charged with payment of principal and interest on the bonds when due.

### Restrictions on use of *Ad Valorem* Taxes and Statutory Lien on Debt Service

Under State law, school districts may levy *ad valorem* taxes (in addition to their share of the 1% county tax to pay operating expenses) only to pay principal of and interest on general obligation bonds that, like the Bonds, are approved at an election to finance specified projects or are bonds issued to refund such general obligation bonds. Moreover, State law provides that the *ad valorem* taxes may be levied to pay the principal of and interest on bonds and for no other purpose. Consequently, under State law, the District is not authorized to divert revenue from *ad valorem* taxes levied to pay the Bonds to a purpose other than payment of the Bonds.

Pursuant to Section 53515 of the State Government Code, effective for any bonds issued on or after January 1, 2016, the Bonds will be secured by a statutory lien on all revenues received pursuant to the levy and collection of *ad valorem* property taxes for the payment thereof. The lien automatically attaches, without further action or authorization by the Board, and is valid and binding from the time the Bonds are executed and delivered. The revenues received pursuant to the levy and collection of the *ad*

\* Preliminary, subject to change.

*valorem* property tax will be immediately subject to the lien, and such lien will be enforceable against the District, its successor, transferees and creditors, and all other parties asserting rights therein, irrespective of whether such parties have notice of the lien and without the need for physical delivery, recordation, filing or further act.

### **Pledge of Tax Revenues**

Under the Resolution, the District has pledged, as security for the Bonds and the interest thereon, the proceeds from the levy of the *ad valorem* tax which the County levies and receives and all interest earnings thereon (the "Pledged Moneys"). The Pledged Moneys shall be used to pay the principal of, premium, if any, and interest on the Bonds when and as the same shall become due and payable.

The Bonds are the general obligations of the District, payable solely from Pledged Moneys and do not constitute an obligation of the County except as provided in the Resolution. No part of any fund or account of the County is pledged or obligated to the payment of the Bonds or the interest thereon. Other than the Pledged Moneys, no funds or accounts of the District are pledged to payment of the Bonds.

### **THE PROJECTS**

The District intends to apply the net proceeds of the Bonds to finance the acquisition, construction, furnishing and equipping of District facilities in accordance with the bond proposition approved at the Election which includes the ballot measure and a project list.

The "Smaller Classes, Safer Schools, and Financial Accountability Act," a Constitutional amendment known as Proposition 39, controls the method by which the District will expend Bond proceeds on its capital improvements. Prior to the Election, the District prepared and submitted to the Board for approval a master list of capital improvement projects to be built, acquired, constructed or installed with the proceeds of the Bonds, which was then submitted to the voters at the Election (the "Project List"). The District will prioritize and may not undertake to complete all components of the Project List.

### **TAX BASE FOR REPAYMENT OF THE BONDS**

*The information in this section describes ad valorem property taxation, assessed valuation, and other measures of the tax base of the District. The Bonds are payable solely from ad valorem taxes levied and collected by the County on taxable property in the District. The District's general fund is not a source for the repayment of the Bonds.*

#### ***Ad Valorem Property Taxation***

Taxes are levied for each fiscal year on taxable real and personal property which is situated in the County as of the preceding January 1. However, upon a change in ownership of property or completion of new construction, State law permits an accelerated recognition and taxation of increases in real property assessed valuation (known as a "floating lien date"). For assessment and collection purposes, property is classified either as "secured" or "unsecured" and is listed accordingly on separate parts of the assessment roll. The "secured roll" is that part of the assessment roll containing property secured by a lien which is sufficient, in the opinion of the assessor, to secure payment of the taxes. Other property is assessed on the "unsecured roll."

The County levies a 1% property tax on behalf of all taxing agencies in the County. The taxes collected are allocated on the basis of a formula established by State law enacted in 1979. Under this formula, the County and all other taxing entities receive a base year allocation plus an allocation on the

basis of "situs" growth in assessed value (new construction, change of ownership, inflation) prorated among the jurisdictions which serve the tax rate areas within which the growth occurs. Tax rate areas are specifically defined geographic areas which were developed to permit the levying of taxes for less than county-wide or less than city-wide special and school districts. In addition, the County levies and collects additional approved property taxes and assessments on behalf of any taxing agency within the County.

Property taxes on the secured roll are due in two installments, on November 1 and February 1. If unpaid, such taxes become delinquent after December 10 and April 10, respectively, and a 10% penalty attaches to any delinquent payment. In addition, property on the secured roll secured by the assessee's fee ownership of land with respect to which taxes are delinquent is declared tax-defaulted on or about June 30. Those properties on the secured roll that become tax-defaulted on June 30 of the fiscal year that are not secured by the assessee's fee ownership of land are transferred to the unsecured roll and are then subject to the County Treasurer's enforcement procedures (*i.e.*, seizures of money and property, liens and judgments). Such property may thereafter be redeemed by payment of the delinquent taxes and the delinquency penalty, plus a penalty of one and one-half percent per month to the time of redemption. If taxes are unpaid for a period of five years or more, the tax-defaulted property is subject to sale by the County Treasurer.

Property taxes on the unsecured roll as of July 31 become delinquent, if unpaid, on August 31 and are subject to a 10% delinquency penalty. Unsecured property taxes remaining unpaid on October 31 are also subject to an additional penalty of one and one half percent per month on the first day of each month thereafter. The additional penalties shall continue to attach until the time of payment or until the time a court judgment is entered for the amount of unpaid taxes and penalties, whichever occurs first.

The taxing authority has four ways of collecting unsecured personal property taxes: (1) a civil action against the taxpayer; (2) filing a certificate in the office of the respective County Clerk specifying certain facts in order to obtain a judgment lien on certain property of the taxpayer; (3) filing a certificate of delinquency for recordation in the County Recorder's office in order to obtain a lien on certain property of the taxpayer; and (4) seizure and sale of personal property, improvements, bank accounts or possessory interests belonging or assessed to the taxpayer.

### **Assessed Valuations**

The assessed valuation of property in the District is established by the County Assessor, except for public utility property which is assessed by the State Board of Equalization. Assessed valuations are reported at 100% of the full value of the property, as defined in Article XIII A of the California Constitution. See "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES" herein.

The State Constitution currently requires a credit of \$7,000 of the taxable value of an owner-occupied dwelling for which application has been made to the County Assessor. The revenue estimated to be lost to local taxing agencies due to the exemption is reimbursed from State sources. Reimbursement is based upon total taxes due upon such exempt value and is not reduced by any amount for estimated or actual delinquencies. Current law also provides, upon application, a basis exemption of \$100,000 increased by inflation for veterans with specified disabilities or for unmarried spouses of deceased veterans. The exemption may be raised to \$150,000 if the applicant meets the income limit of \$40,000.

In addition, certain classes of property such as cemeteries, free public libraries and museums, public schools, churches, colleges, not-for-profit hospitals and charitable institutions are exempt from property taxation and do not appear on the tax rolls. No reimbursement is made by the State for such exemptions.



The following table presents the historical assessed valuation in the District since fiscal year 2005-06. The District's total assessed valuation is \$1,437,493,405 for fiscal year 2019-20.

**CORNING UNION HIGH SCHOOL DISTRICT**  
**Assessed Valuation**  
**Fiscal Year 2005-06 through Fiscal Year 2019-20**

	<u>Local Secured</u>	<u>Utility</u>	<u>Unsecured</u>	<u>Total</u>	<u>% Change</u>
2005-06	\$847,201,819	\$577,995	\$30,934,746	\$878,714,560	--%
2006-07	994,420,530	559,299	42,157,736	1,037,137,565	18.0
2007-08	1,090,485,331	152,230	42,274,214	1,132,911,775	9.2
2008-09	1,153,867,508	152,230	46,024,584	1,200,044,322	5.9
2009-10	1,076,333,262	152,230	48,284,060	1,124,769,552	(6.3)
2010-11	1,037,418,670	116,120	44,265,624	1,081,800,414	(3.8)
2011-12	1,042,343,223	116,120	46,387,800	1,088,847,143	7.0
2012-13	1,014,519,162	116,120	43,647,114	1,058,282,396	(2.8)
2013-14	1,044,627,924	116,120	43,963,369	1,088,707,413	2.9
2014-15	1,060,671,949	93,471	45,640,329	1,106,405,749	1.6
2015-16	1,120,432,951	93,471	46,370,814	1,166,897,236	5.5
2016-17	1,149,139,498	93,471	46,869,866	1,196,102,835	2.5
2017-18	1,212,139,054	96,061	47,841,040	1,260,076,155	5.4
2018-19	1,314,833,695	96,061	42,652,242	1,357,581,998	7.7
2019-20	1,384,255,599	96,061	53,141,745	1,437,493,405	5.9

Source: California Municipal Statistics, Inc.

Economic and other factors beyond the District's control, such as general market decline in property values, disruption in financial markets that may reduce availability of financing for purchasers of property, reclassification of property to a class exempt from taxation, whether by ownership or use (such as exemptions for property owned by the State and local agencies and property used for qualified education, hospital, charitable or religious purposes), or the complete or partial destruction of the taxable property caused by a natural or manmade disaster, such as pandemic, earthquake, flood, fire, or toxic contamination, could cause a reduction in the assessed value of taxable property within the District. Any such reduction would result in a corresponding increase in the annual tax rate levied by the County to pay the debt service with respect to the Bonds. See "SECURITY FOR THE BONDS."

**Change in Economic Conditions.** The recent outbreak of COVID-19 and the corresponding measures to prevent its spread have caused widespread unemployment and economic slow-down in the United States, the State and the County. Such economic slow-down may lead to an economic recession or depression and a general market decline in real estate values. Such a decline may cause a reduction of assessed values in the District. See DISTRICT FINANCIAL INFORMATION – COVID-19 Outbreak and its Economic Impact" for more information regarding the impact of COVID-19.

**Historic California Drought Conditions and Wildfires.** Water shortfalls resulting from the driest conditions in recorded State history caused Governor Brown, on January 17, 2014, to declare a State-wide Drought State of Emergency for California and directed State officials to take all necessary actions to prepare for water shortages. Following the Governor's declaration, the California State Water Resources Control Board (the "Water Board") issued a statewide notice of water shortages and potential future curtailment of water right diversions. Subsequent executive orders and Water Board regulations imposed reductions on water usage in response to the drought conditions. On April 7, 2017, the Governor announced the end of the State-wide drought in all but Fresno, Kings, Tulare and Tuolumne Counties in

California but extended conservation measures indefinitely in order to prepare California for fluctuations in water conditions and potential future drought conditions. According to the U.S. Drought Monitor, as of March, 2020, parts of California are experiencing abnormally dry conditions and moderate drought conditions.

Additionally, in 2017 and 2018, certain portions of the State were affected by large wildfires which destroyed both natural lands and residential and commercial properties and resulted in large-scale property value reductions in the impacted areas. The District was not impacted by the wildfires.

The District cannot make any representation regarding the effects that pandemic, drought or fire conditions has had, or may have on the value of taxable property within the District, or to what extent drought or fire could cause disruptions to agricultural production, destroy property, reduce land values and adversely impact other economic activity within the boundaries of the District.

### **Reassessments and Appeals of Assessed Valuations**

Pursuant to California Proposition 8 of November 1978 ("Proposition 8"), property owners may apply for a reduction of their property tax assessment by filing a written application, in a form prescribed by the State Board of Equalization, with the appropriate county board of equalization or assessment appeals board. County Assessors may independently reduce assessed values as well based upon the factors described in the paragraph above or reductions in the fair market value of the taxable property. In most cases, an appeal is filed because the applicant believes that present market conditions (such as lower residential home sale prices) cause the property to be worth less than its current assessed value. Any reduction in the assessment ultimately granted as a result of such appeal applies to the year for which application is made and during which the written application was filed. Such reductions are subject to yearly reappraisals and may be adjusted back to their original values when market conditions improve. Once the property has regained its prior value, adjusted for inflation, it once again is subject to the annual inflationary factor growth rate allowed under Article XIII A. See "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES – Article XIII A of the California Constitution."

A second type of assessment appeal involves a challenge to the base year value of an assessed property. Appeals for reduction in the base year value of an assessment, if successful, reduce the assessment for the year in which the appeal is taken and prospectively thereafter. The base year is determined by the completion date of new construction or the date of change of ownership. Any base year appeal must be made within four years of the change of ownership or new construction date.

County assessors, at their discretion, may also, from time to time, review certain property types purchased between specific time periods (e.g., all single family homes and condominiums purchased shortly prior to widespread declines in the fair market value of residential real estate within the county, as occurred between 2009 and 2011) and may proactively, temporarily reduce the assessed value of qualifying properties to Proposition 8 assessed values without owner appeal therefor.

A property that has been reassessed under Proposition 8, whether pursuant to owner appeal or due to county assessor review, is subsequently reviewed annually to determine its lien date value. Assuming no change in ownership or new construction, and if and as market conditions improve, the assessed value of a property with a Proposition 8 assessed value in place may increase as of each property tax lien date by more than the standard annual inflationary factor growth rate allowed under Article XIII A (currently, a 2% annual maximum) until such assessed value again equals the Article XIII A base year value for such property as adjusted for inflation and years of ownership, at which point such property is again taxed pursuant to Article XIII A and base year values may not be increased by more than the standard Article

XIIIA annual inflationary factor growth rate. A change in ownership while a property is subject to a Proposition 8 reassessment assessed valuation will cause such assessed valuation to become fixed as a new Article XIIIA base year value for such property. See “CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES – Article XIIIA of the California Constitution” herein.

No assurance can be given that property tax appeals and reassessments in the future will not significantly reduce the assessed valuation of property within the District.

**Assembly Bill 102.** On June 27, 2017, the Governor of the State (the “Governor”) signed into law Assembly Bill 102 (“AB 102”). AB 102 restructured the functions of the State Board of Equalization (“SBE”) and created two new separate agencies: (i) the California Department of Tax and Fee Administration, and (ii) the Office of Tax Appeals. Under AB 102, the California Department of Tax and Fee Administration took over programs previously in the SBE Property Tax Department, such as the Tax Area Services Section, which is responsible for maintaining all property tax-rate area maps and for maintaining special revenue district boundaries. Under AB 102, the SBE continues to perform the duties assigned by the State Constitution related to property taxes, however, effective January 1, 2018, the SBE only hears appeals related to the programs that it constitutionally administers and the Office of Tax Appeals hears appeals on all other taxes and fee matters, such as sales and use tax and other special taxes and fees. AB 102 obligates the Office of Tax Appeals to adopt regulations as necessary to carry out its duties, powers and responsibilities. No assurances can be given as to the effect of such regulations on the appeals process or on the assessed valuation of property within the District.

### Assessed Valuation by Jurisdiction

The table below sets forth the assessed valuation within the District by political jurisdiction for fiscal year 2019-20.

#### CORNING UNION HIGH SCHOOL DISTRICT 2019-20 Assessed Valuation by Jurisdiction

<u>Jurisdiction:</u>	Assessed Valuation <u>in District</u>	% of <u>District</u>	Assessed Valuation <u>of Jurisdiction</u>	% of Jurisdiction <u>in District</u>
City of Corning	\$ 447,036,713	31.10%	\$447,036,713	100.00%
Unincorporated Tehama County	<u>990,456,692</u>	<u>68.90</u>	\$4,520,155,913	21.91%
Total District	\$1,437,493,405	100.00%		
Tehama County	\$1,437,493,405	100.00%	\$5,961,249,052	24.11%

Source: California Municipal Statistics, Inc.

### Assessed Valuation by Land Use

The table below sets forth the assessed valuation of the taxable property within the District by land use for fiscal year 2019-20.

#### CORNING UNION HIGH SCHOOL DISTRICT 2019-20 Assessed Valuation and Parcels by Land Use

	2019-20 <u>Assessed Valuation <sup>(1)</sup></u>	% of <u>Total</u>	No. of <u>Parcels</u>	% of <u>Total</u>
<u>Non-Residential:</u>				
Agricultural/Rural	\$524,813,507	37.91%	5,444	47.11%
Commercial/Office	110,536,754	7.99	202	1.75
Vacant Commercial	10,481,799	0.76	78	0.67
Industrial	148,965,317	10.76	96	0.83
Vacant Industrial	1,054,763	0.08	32	0.28
Recreational	3,357,252	0.24	72	0.62
Government/Social/Institutional	2,137,651	0.15	450	3.89
Miscellaneous	<u>5,214,937</u>	<u>0.38</u>	<u>229</u>	<u>1.98</u>
Subtotal Non-Residential	\$806,561,980	58.27%	6,603	57.14%
<u>Residential:</u>				
Single Family Residence	\$420,983,045	30.41%	2,804	24.26%
Mobile Home	101,531,297	7.33	1,819	15.74
Mobile Home Park	10,440,277	0.75	8	0.07
2-4 Residential Units	13,320,981	0.96	83	0.72
5+ Residential Units/Apartments	21,013,986	1.52	14	0.12
Miscellaneous Residential	1,894,388	0.14	20	0.17
Vacant Residential	<u>8,509,645</u>	<u>0.61</u>	<u>205</u>	<u>1.77</u>
Subtotal Residential	\$577,693,619	41.73%	4,953	42.86%
Total	\$1,384,255,599	100.00%	11,556	100.00%

<sup>(1)</sup> Local secured assessed valuation, excluding tax-exempt property.

Source: California Municipal Statistics, Inc.

## Assessed Valuation of Single Family Homes

The following table sets forth ranges of assessed valuations of single family homes in the District for fiscal year 2019-20, including the median and average assessed value per single family parcel.

### CORNING UNION HIGH SCHOOL DISTRICT Per Parcel 2019-20 Assessed Valuation of Single Family Homes

Single Family Residential	No. of Parcels 2,804	2019-20 Assessed Valuation \$420,983,045	Average Assessed Valuation \$150,137	Median Assessed Valuation \$130,892		
2019-20 Assessed Valuation	No. of Parcels <sup>(1)</sup>	% of Total	Cumulative % of Total	Total Valuation	% of Total	Cumulative % of Total
\$0 - \$24,999	32	1.141%	1.141%	\$ 538,201	0.128%	0.128%
\$25,000 - \$49,999	177	6.312	7.454	7,107,474	1.688	1.816
\$50,000 - \$74,999	332	11.840	19.294	21,072,389	5.006	6.822
\$75,000 - \$99,999	446	15.906	35.200	39,085,595	9.284	16.106
\$100,000 - \$124,999	343	12.233	47.432	38,458,697	9.135	25.241
\$125,000 - \$149,999	301	10.735	58.167	41,187,987	9.784	35.025
\$150,000 - \$174,999	288	10.271	68.438	46,876,015	11.135	46.160
\$175,000 - \$199,999	254	9.058	77.496	47,284,835	11.232	57.392
\$200,000 - \$224,999	147	5.243	82.739	31,273,531	7.429	64.821
\$225,000 - \$249,999	121	4.315	87.054	28,739,863	6.827	71.648
\$250,000 - \$274,999	106	3.780	90.835	27,647,223	6.567	78.215
\$275,000 - \$299,999	72	2.568	93.402	20,703,878	4.918	83.133
\$300,000 - \$324,999	53	1.890	95.292	16,604,819	3.944	87.077
\$325,000 - \$349,999	31	1.106	96.398	10,438,568	2.480	89.557
\$350,000 - \$374,999	26	0.927	97.325	9,445,715	2.244	91.801
\$375,000 - \$399,999	16	0.571	97.896	6,182,664	1.469	93.269
\$400,000 - \$424,999	18	0.642	98.538	7,392,542	1.756	95.025
\$425,000 - \$449,999	10	0.357	98.894	4,395,985	1.044	96.069
\$450,000 - \$474,999	9	0.321	99.215	4,142,985	0.984	97.054
\$475,000 - \$499,999	4	0.143	99.358	1,969,438	0.468	97.521
\$500,000 and greater	18	0.642	100.000	10,434,641	2.479	100.000
	2,804	100.000%		\$420,983,045	100.000%	

<sup>(1)</sup> Improved single family residential parcels. Excludes condominiums and parcels with multiple family units.  
Source: California Municipal Statistics, Inc.

## Largest Taxpayers

The table below sets forth the largest local secured taxpayers within the District in fiscal year 2019-20.

### CORNING UNION HIGH SCHOOL DISTRICT 2019-20 Largest Total Secured Taxpayers

	<u>Property Owner</u>	<u>Primary Land Use</u>	<u>2019-20 Assessed Valuation</u>	<u>% of Total <sup>(1)</sup></u>
1.	Bell-Carter Foods Inc.	Food Processing	\$ 45,235,000	3.27%
2.	Calliopsis LLC	Agricultural	18,358,257	1.33
3.	Crane Mills	Light Industrial	17,018,032	1.23
4.	Sierra Pacific Industries	Industrial/Timber	13,633,379	0.98
5.	Sunshine Agriculture Inc.	Agricultural	12,790,384	0.92
6.	Loves Country Stores of CA	Commercial	12,410,387	0.90
7.	PI Properties No. 88 LLC	Apartments	11,321,266	0.82
8.	Farmers International Inc.	Agricultural	10,662,115	0.77
9.	CA Almond Packers & Exporters Inc.	Food Processing	9,972,416	0.72
10.	J. Garcia Olive Company LLC	Agricultural	9,823,434	0.71
11.	Farmland Reserve Inc.	Agricultural	9,304,624	0.67
12.	HPT TA Properties Trust	Truck Terminal	8,103,737	0.59
13.	Charles R. Crain Jr.	Light Industrial	7,898,869	0.57
14.	HPT PSC Properties Trust	Truck Terminal	7,705,219	0.56
15.	AP Esteve Farms LP	Agricultural	7,667,900	0.55
16.	Cynthia Sue Ward Trust	Agricultural	7,318,223	0.53
17.	Lakeshore Farms 2 LLC	Agricultural	7,035,690	0.51
18.	Crocker Acana LLC	Agricultural	5,926,122	0.43
19.	BH Farming Inc.	Agricultural	5,741,509	0.41
20.	Giving Trees Partnership	Agricultural	5,592,355	0.40
			<u>\$233,518,918</u>	<u>16.87%</u>

<sup>(1)</sup> 2019-20 local secured assessed valuation: \$1,384,255,599

Source: California Municipal Statistics, Inc.

The top 20 taxpayers on the secured roll for 2019-20 account for 16.87% of the local secured assessed value in the District which is \$233,518,918. According to California Municipal Statistics, Inc., the largest secured taxpayer in the District for fiscal year 2019-20 was Bell-Carter Foods Inc. accounting for 3.27% of the total secured assessed value in the District. No other secured taxpayer accounted for more than 1.33% of the total secured assessed value in the District. The more property (by assessed value) owned by a single taxpayer, the more tax collections are exposed to weakness, if any, in such taxpayer's financial situation and ability or willingness to pay property taxes in a timely manner.

## Tax Rates

The following table sets forth tax rates levied in Tax Rate Area 1-100 located in the unincorporated portion of the County within the District for fiscal years 2015-16 through 2019-20:

**CORNING UNION HIGH SCHOOL DISTRICT**  
**Typical Tax Rate per \$100 Assessed Valuation**  
TRA 1-100 (unincorporated Tehama County)<sup>(1)</sup>

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
General	\$1.0000	\$1.0000	\$1.0000	\$1.0000	\$1.0000
Corning Union School District	.0226	.0122	.0200	.0171	.0058
Corning Union High School District	.0000	.0000	.0242	.0302	.0051
Shasta-Tehama-Trinity Community College	.0051	.0057	.0267	.0097	.0237
Total	\$1.0277	\$1.0179	\$1.0709	\$1.0570	\$1.0346

<sup>(1)</sup> 2019-20 assessed valuation of TRA 1-001 is \$347,369,363, which is 24.16% of the district's assessed valuation.  
Source: California Municipal Statistics, Inc.

### **The Teeter Plan**

The Board of Supervisors of the County has approved the implementation of the Alternative Method of Distribution of Tax Levies and Collections and of Tax Sale Proceeds (the "Teeter Plan"), as provided for in Section 4701 *et seq.* of the California Revenue and Taxation Code. Under the Teeter Plan for the County, the County apportions secured property taxes on an accrual basis when due (irrespective of actual collections) to its local political subdivisions, including the District, for which the County acts as the tax-levying or tax-collecting agency.

The Teeter Plan for the County is applicable to all tax levies on the secured roll for which the County acts as the tax-levying or tax-collecting agency, or for which the County Treasury is the legal depository of tax collections.

Under the Teeter Plan, the District will receive 100% of its *ad valorem* property tax levied on the secured roll with respect to the Bonds irrespective of actual delinquencies in the collection of property taxes by the County.

The Teeter Plan of the County is to remain in effect unless the Board of Supervisors of the County orders its discontinuance or unless, prior to the commencement of any fiscal year of the County (which commences on July 1), the Board of Supervisors of the County receives a petition for its discontinuance joined in by a resolution adopted by at least two-thirds of the participating revenue districts in the County. In the event the Board of Supervisors of the County orders discontinuance of its Teeter Plan, only those secured property taxes actually collected would be allocated to political subdivisions (including the District) for which the County acts as the tax-levying or tax-collecting agency. In addition, if the delinquency rate for all *ad valorem* property taxes levied within the District exceeds 3%, the Board of Supervisors can terminate the Teeter Plan with respect to the District. In the event that the Teeter Plan were terminated with regard to the secured tax roll, the amount of the levy of *ad valorem* property taxes would depend upon the collection of *ad valorem* property taxes and delinquency rates experienced with respect to the parcels within the District.

The District is not aware of any petitions for the discontinuance of the Teeter Plan now pending in the County.

### **Direct and Overlapping Debt**

Numerous local agencies that provide public services overlap the District's service area. These local agencies have outstanding debt in the form of general obligation, lease revenue and special assessment bonds. The following table shows the District's estimated direct and overlapping bonded

debt. The statement excludes self-supporting revenue bonds, tax allocation bonds and non-bonded capital lease obligations. The District has not reviewed this table and there can be no assurance as to the accuracy of the information contained in the table; inquiries concerning the scope and methodology of procedures carried out to compile the information presented should be directed to California Municipal Statistics, Inc.

The following table is a statement of the District's direct and estimated overlapping bonded debt as of June 1, 2020:

**CORNING UNION HIGH SCHOOL DISTRICT**  
**Direct and Overlapping Bonded Indebtedness**

2019-20 Assessed Valuation: \$1,437,493,405

<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>		
Shasta-Tehama-Trinity Community College District	% Applicable 5.479%	Debt 6/1/20 \$ 5,687,750
<b>Corning Union High School District</b>	<b>100.000</b>	<b>5,335,000</b>
Corning Union School District	100.000	854,310
<b>TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT</b>		<b>\$11,877,060</b>
<u>DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:</u>		
Tehama County Certificates of Participation	24.114%	\$2,433,103
Shasta-Tehama-Trinity Community College District Certificates of Participation	5.479	331,753
<b>Corning Union High School District Qualified Zone Academy Bonds</b>	<b>100.000</b>	<b>2,310,037</b>
Corning Union School District Certificates of Participation	100.000	600,000
<b>TOTAL DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT</b>		<b>\$5,674,893</b>
<b>COMBINED TOTAL DEBT</b>		<b>\$17,551,953</b>

(1) Excludes bonds to be sold.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue bonds and non-bonded capital lease obligations.

Ratios to 2019-20 Assessed Valuation:

Direct Debt (\$5,335,000).....	0.37%
Combined Direct Debt (\$7,645,037) .....	0.53%
Total Direct and Overlapping Tax and Assessment Debt.....	0.83%
Combined Total Debt .....	1.22%

*Source: California Municipal Statistics, Inc.*



## DISTRICT FINANCIAL INFORMATION

*The information in this section concerning the operations of the District and the District's finances is provided as supplementary information only, and it should not be inferred from the inclusion of this information in this Official Statement that the principal and interest on the Bonds is payable from the general fund of the District. The Bonds are payable from the proceeds of an ad valorem tax approved by the voters pursuant to all applicable laws and State Constitutional requirements, and required to be levied by the County on all taxable property within the District in an amount sufficient for the timely payment of principal and interest on the Bonds. See "SECURITY FOR THE BONDS" and "TAX BASE FOR REPAYMENT OF THE BONDS" herein.*

### State Funding of Education

On June 27, 2013, the State adopted a new method for funding school districts commonly known as the "Local Control Funding Formula." The Local Control Funding Formula ("LCFF") was implemented in stages, with full implementation in fiscal year 2018-19. Prior to adoption of the LCFF, the State used a revenue limit system.

**Local Control Funding Formula.** State Assembly Bill 97 (Stats. 2013, Chapter 47) ("AB 97"), enacted as a part of the 2013-14 State Budget (defined below) enacted the LCFF beginning in fiscal year 2013-14, which replaced the revenue limit funding system and many categorical programs. See "Revenue Limit Funding System" below. The LCFF distributes resources to schools through a guaranteed base funding grant (the "Base Grant") per unit of ADA. The average Base Grant is \$7,643 per unit of ADA, which is \$2,375 more than the average revenue limit. A Base Grant is assigned to each of four grade spans. Additional supplemental funding is made available based on the proportion of English language learners, low-income students and foster youth.

For fiscal year 2020-21, the base rates per unit of A.D.A. for each grade span are as follows: (i) \$\_\_\_\_\_ for grades K-3; (ii) \$\_\_\_\_\_ for grades 4-6; (iii) \$\_\_\_\_\_ for grades 7-8; and (iv) \$\_\_\_\_\_ for grades 9-12. Beginning in fiscal year 2013-14, and in each subsequent year, the Base Grants have been adjusted for cost-of-living increases by applying the implicit price deflator for government goods and services. With full implementation of the LCFF, the provision of cost-of-living-adjustments is now subject to appropriation for such adjustment in the annual State budget. The differences among Base Grants are linked to differentials in statewide average revenue limit rates by district type, and are intended to recognize the generally higher costs of education at higher grade levels.

The Base Grants for grades K-3 and 9-12 are subject to adjustments of 10.4% and 2.6%, respectively, to cover the costs of class size reduction in early grades and the provision of career technical education in high schools. Following full implementation of the LCFF, and unless otherwise collectively bargained for, school districts serving students in grades K-3 must maintain an average class enrollment of 24 or fewer students in grades K-3 at each school site in order to continue receiving the adjustment to the K-3 Base Grant. Such school districts must also make progress towards this class size reduction goal in proportion to the growth in their funding over the implementation period. Additional add-ons are also provided to school districts that received categorical block grant funding pursuant to the Targeted Instructional Improvement and Home-to-School Transportation programs during fiscal year 2012-13.

School districts that serve students of limited English proficiency ("EL" students), students from low income families that are eligible for free or reduced priced meals ("LI" students) and foster youth are eligible to receive additional funding grants. Enrollment counts are unduplicated, such that students may not be counted as both EL and LI (foster youth automatically meet the eligibility requirements for free or

reduced priced meals (“FRPM”) and are not discussed separately herein). A supplemental grant add-on (each, a “Supplemental Grant”) is authorized for school districts that serve EL/LI students, equal to 20% of the applicable Base Grant multiplied by such districts’ percentage of unduplicated EL/LI student enrollment. School districts whose EL/LI populations exceed 55% of their total enrollment are eligible for a concentration grant add-on (each, a “Concentration Grant”) equal to 50% of the applicable Base Grant multiplied by the percentage of such district’s unduplicated EL/LI student enrollment in excess of the 55% threshold.

The following table sets forth the historical ADA and enrollment for fiscal years 2015-16 through 2019-20.

**CORNING UNION HIGH SCHOOL DISTRICT**  
**Historical ADA and Enrollment**  
**Fiscal Years 2015-16 through 2019-20**

<u>Fiscal Year</u>	<u>ADA</u>	<u>Enrollment</u>
2015-16	875	924
2016-17	885	942
2017-18	912	973
2018-19		
2019-20		

*Source: The District.*

The following table sets forth the ADA, enrollment and the percentage of EL/LI enrollment for fiscal years 2018-19 and 2019-20 and projections for fiscal years 2020-21 and 2021-22.

**CORNING UNION HIGH SCHOOL DISTRICT**  
**ADA, English Language/Low Income Enrollment**  
**Fiscal Years 2018-19 through 2021-22**

<u>Fiscal Year</u>	<u>Total ADA</u>	<u>Total Enrollment</u>	<u>% of EL/LI Enrollment</u>
2018-19			
2019-20			
2020-21 <sup>(1)</sup>			
2021-22 <sup>(1)</sup>			

<sup>(1)</sup> Projected.

*Source: The District.*

For certain school districts that would have received greater funding levels under the prior revenue limit system, the LCFF provides for a permanent economic recovery target (“ERT”) add-on, equal to the difference between the revenue limit allocations such districts would have received under the prior system in fiscal year 2020-21, and the target LCFF allocations owed to such districts in the same year. To derive the projected funding levels, the LCFF assumes the discontinuance of deficit revenue limit funding, implementation of a COLA in fiscal years 2014-15 through 2020-21, and restoration of categorical funding to pre-recession levels. The ERT add-on will be paid incrementally over the implementing period of the LCFF. The District does not qualify for the ERT add-on.

The sum of a school district's adjusted Base, Supplemental and Concentration Grants will be multiplied by such district's P-2 ADA for the current or prior year, whichever is greater (with certain adjustments applicable to small school districts). This funding amount, together with any applicable ERT or categorical block grant add-ons, will yield a district's total LCFF allocation. Generally, the amount of annual State apportionments received by a school district will amount to the difference between such total LCFF allocation and such district's share of applicable local property taxes. Most school districts receive a significant portion of their funding from such State apportionments. As a result, decreases in State revenues may significantly affect appropriations made by the Legislature to school districts.

Certain schools districts, known as "basic aid" districts, have allocable local property tax collections that equal or exceed such districts' total LCFF allocation, and result in the receipt of no State apportionment aid. Basic aid school districts receive only special categorical funding, which is deemed to satisfy the "basic aid" requirement of \$120 per student per year guaranteed by Article IX, Section 6 of the State Constitution. The implication for basic aid districts is that the legislatively determined allocations to school districts, and other politically determined factors, are less significant in determining their primary funding sources. Rather, property tax growth and the local economy are the primary determinants. The District does not currently qualify as basic aid, and does not expect to in future fiscal years.

**Accountability.** The State Board of Education has promulgated regulations regarding the expenditure of supplemental and concentration funding, including a requirement that school districts increase or improve services for EL/LI students in proportion to the increase in funds apportioned to such district on the basis of the number and concentration of such EL/LI students, as well as the conditions under which school district can use supplemental or concentration funding on a school-wide or district-wide basis.

School districts are also required to adopt local control and accountability plans ("LCAPs") disclosing annual goals for all students, as well as certain numerically significant student subgroups, to be achieved in eight areas of State priority identified by the LCFF. LCAPs may also specify additional local priorities. LCAPs must specify the actions to be taken to achieve each goal, including actions to correct identified deficiencies with regard to areas of State priority. LCAPs are required to be adopted every three years, beginning in fiscal year 2014-15, and updated annually thereafter. The State Board of Education has developed and adopted a template LCAP for use by school districts.

**Support and Intervention.** AB 97, as amended by SB 91, establishes a new system of support and intervention to assist school districts meet the performance expectations outlined in their respective LCAPs. School districts must adopt their LCAPs (or annual updates thereto) in tandem with their annual operating budgets, and not later than five days thereafter submit such LCAPs or updates to their respective county superintendents of schools. On or before August 15 of each year, a county superintendent may seek clarification regarding the contents of a district's LCAP (or annual update thereto), and the district is required to respond to such a request within 15 days. Within 15 days of receiving such a response, the county superintendent can submit non-binding recommendations for amending the LCAP or annual update, and such recommendations must be considered by the respective school district at a public hearing within 15 days. A district's LCAP or annual update must be approved by the county superintendent by October 8 of each year if the superintendent determines that (i) the LCAP or annual update adheres to the State template, and (ii) the district's budgeted expenditures are sufficient to implement the actions and strategies outlined in the LCAP.

A school district is required to receive additional support if its respective LCAP or annual update thereto is not approved, if the district requests technical assistance from its respective county superintendent, or if the district does not improve student achievement across more than one State priority for one or more student subgroups. Such support can include a review of a district's strengths and

weaknesses in the eight State priority areas, or the assignment of an academic expert to assist the district identify and implement programs designed to improve outcomes. Assistance may be provided by the California Collaborative for Educational Excellence, a state agency created by the LCFF and charged with assisting school districts achieve the goals set forth in their LCAPs. The State Board of Education has developed rubrics to assess school district performance and the need for support and intervention.

The State Superintendent of Public Instruction (the "State Superintendent") is further authorized, with the approval of the State Board of Education, to intervene in the management of persistently underperforming school districts. The State Superintendent may intervene directly or assign an academic trustee to act on his or her behalf. In so doing, the State Superintendent is authorized to (i) modify a district's LCAP, (ii) impose budget revisions designed to improve student outcomes, and (iii) stay or rescind actions of the local governing board that would prevent such district from improving student outcomes; provided, however, that the State Superintendent is not authorized to rescind an action required by a local collective bargaining agreement.

### **Revenue Sources**

The District categorizes its general fund revenues into four sources. Each of these revenue sources is briefly described below.

***LCFF Sources.*** State funding under the LCFF consists of Base Grants and supplemental grants as described above. See "- State Funding of Education – Local Control Funding Formula" above.

***Federal Revenues.*** The federal government provides funding for several District programs, including special education programs, programs under the Educational Consolidation and Improvement Act, and specialized programs such as Every Child Succeeds.

***Other State Revenues.*** The District receives some other State revenues. These other State revenues are primarily restricted revenues funding items such as the Special Education Master Plan, Economic Impact Aid, School Improvement Program, instructional materials, and various block grants.

The District receives State aid from the California State Lottery (the "Lottery"), which was established by a constitutional amendment approved in the November 1984 general election. Lottery revenues must be used for the education of students and cannot be used for non-instructional purposes such as real property acquisition, facility construction, or the financing of research. Moreover, State Proposition 20 approved in March 2000 requires that 50% of the increase in Lottery revenues over 1997-98 levels must be restricted to use on instructional material.

***Other Local Revenues.*** In addition to property taxes, the District receives additional local revenues from items such as interest earnings, interagency services and other local sources.

The following table presents the District's percentage of general fund revenue by source.

**CORNING UNION HIGH SCHOOL DISTRICT**  
**Percentage of Revenue by Source**  
**Fiscal Years 2016-17 through 2019-20**

Revenue Source	2016-17	2017-18	2018-19	2019-20 <sup>(1)</sup>
LCFF sources	76.41%	75.95%	75.61%	78.27%
Federal revenues	5.80	6.58	6.67	6.06
Other State revenues	10.01	8.50	10.78	9.67
Other local revenues	7.78	8.98	6.94	6.01

<sup>(1)</sup> Based on fiscal year 2019-20 Second Interim Report.  
Source: *The District*.

### Developer Fees

The District maintains a fund, separate and apart from the general fund, to account for developer fees collected by the District. For fiscal years 2015-16, 2016-17, 2017-18 and 2018-19 the District received \$41,759.35, \$16,882.70, \$65,073.09 and \$\_\_\_\_\_ in developer fees respectively. In 2019-20, residential development is assessed a fee of \$\_\_\_\_ per square foot, and commercial development is assessed a fee of \$\_\_\_\_ per square foot. As of \_\_\_\_\_, 2020, the District received \$\_\_\_\_\_ in developer fees for fiscal year 2019-20.

### COVID-19 Outbreak and its Economic Impact

In late 2019, an outbreak of COVID-19, a respiratory virus, occurred in China, and since that time has been spreading globally. The global outbreak, together with measures underway to attempt to limit the spread of COVID-19 imposed by local and federal governments, has caused volatility in financial markets as well as restrictions and closures of many businesses.

On March 13, 2020, responding to the evolving COVID-19 situation, President Trump declared a national emergency, making available more than \$50 billion in federal resources to combat the spread of the virus. On March 23, 2020 the Federal Reserve Bank lowered the federal funds rate to between zero and one quarter percent, announced a Treasury security and agency backed-mortgage security buying program and emergency credit and liquidity facilities for financial institutions. On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act") was enacted in order to provide relief and stimulus to American businesses and individuals impacted by COVID-19. The CARES Act, in relevant part, (i) creates a \$349 billion loan program for small businesses, (ii) provides a payment of \$1,200 to each American earning \$75,000 a year or less (\$150,000 for couples filing jointly) and \$500 for each child, (iii) expands eligibility for unemployment and increases benefits by \$600 per week for up to four months, (iv) designates \$339.8 billion for state and local governments with \$274 billion for COVID-19 response efforts as well as an additional \$13 billion for K-12 schools, (v) allocates \$500 billion in loans and investments to businesses, including \$58 billion to the airline industry, (vi) allocates \$100 billion to hospitals and health providers and increases Medicare reimbursements for treating coronavirus and (vii) delays federal student loan payments until September 2020.

## **Effect of Covid-19 Response on California School Districts**

In response to the outbreak of COVID-19 in the State, on March 4, 2020, Governor Gavin Newsom declared a State of Emergency (the “March 4 Emergency Declaration”). The March 4 Emergency Declaration was intended to make additional resources available, formalize emergency actions underway across multiple State agencies and departments, and assist the State in preparing for the spread of COVID-19.

On March 13, Governor Newsom issued Executive Order N-26-20, providing that school districts that initiate a school closure to address COVID-19 shall continue to receive state funding to support all of the following during the period of closure: (1) continued delivery of high-quality educational opportunities to students through, among other options, distance learning and/or independent study; (2) the provision of school meals in noncongregate settings; (3) arrangement for supervision for students during ordinary school hours; and (4) continued payment of school district employees. Executive Order N-26-20 also provides that statutory mandated maintenance of schools for a minimum of 175 days is waived for school districts that initiate a school closure to address COVID-19. On March 16, 2020, the Governor remarked that residents of the State should prepare for most schools to be closed for the remainder of the 2019-20 school year.

On March 19, 2020, Governor Newsom issued Executive Order N-33-20, a mandatory statewide shelter-in-place order (the “Order”) applicable to all non-essential services. The Order also set forth a roadmap in four phases for the State for shelter-in-place restrictions. On May 7, 2020, Governor Newsom ordered a gradual movement into “Phase 2” of the roadmap in which lower-risk workplaces may re-open to the public for business in accordance with industry specific safety guidelines.

The District, upon consultation with the County Department of Public Health and County Superintendent of Schools, determined to close its school campuses effective March 16, 2020 through the end of the 2019-20 school year.

To address the impacts of school closures and the COVID-19 response, the California legislature adopted and the Governor has signed Senate Bill 89 (“SB 89”) and Senate Bill 117 (“SB 117”), which bills took immediate effect. SB 89 amends the Budget Act of 2019 by appropriating \$500,000,000 from the State General Fund for any purpose related to the March 4 Emergency Declaration. The second bill, SB 117, addresses economic impacts to school districts directly. Among other things, SB 117 provides that, for all school districts that comply with Executive Order N-26-20, attendance during only full school months from July 1, 2019, to February 29, 2020, inclusive, will be reported for apportionment purposes. SB 117 will also hold harmless school districts not meeting minimum instructional day and minute requirements, in order to prevent a loss of funding related to school closures due to the outbreak. SB 117 will also hold harmless grantees operating after-school education and safety programs that are prevented from operating such programs due to COVID-19, and credit such program grantees with the ADA that the grantee would have received had it been able to operate but for COVID-19.

Under the 2019-20 State Budget (defined below), about 70% of the State's general fund revenue is projected to be derived from personal income tax receipts. Additionally, capital gains tax receipts are budgeted to account for about 10% of such receipts in fiscal year 2019-20. Given stock market declines and business closures in response to the COVID-19 outbreak and related shelter in place requirements, it is unlikely that personal income tax or capital gains tax receipts will be sufficient to fund the State budget for fiscal years 2019-20 and 2020-21 at the levels originally budgeted and or projected. See “ – State Budget Measures” below for additional information regarding the impact of COVID-19 on the State budget.

As noted in the table above under the caption “DISTRICT FINANCIAL INFORMATION – Revenue Sources,” the District receives the large majority of its revenues from LCFF Sources which are comprised of local property taxes and State moneys. Should the State experience a decline in revenue resulting from the impacts of COVID-19, there may be a resulting decline in revenue available for funding school districts. See “State Budget Measures – May Revisions to 2020-21 State Budget” below for a discussion of the impacts of COVID-19 on fiscal years 2019-20 and 2020-21 State budgets.

The District cannot predict the extent or duration of the outbreak of COVID-19 or what impact it may have on District general fund revenues. However, the Bonds are general obligations of the District payable solely from *ad valorem* property taxes and are not payable from the general fund of the District. See “SECURITY FOR THE BONDS” herein.

### **Budget Procedures**

***State Budgeting Requirements.*** The District is required by provisions of the State Education Code to maintain a balanced budget each year, in which the sum of expenditures and the ending fund balance cannot exceed the sum of revenues and the carry-over fund balance from the previous year. The State Department of Education imposes a uniform budgeting and accounting format for school districts. The budget process for school districts was substantially amended by Assembly Bill 1200 (“AB 1200”), which became State law on October 14, 1991. Portions of AB 1200 are summarized below.

School districts must adopt a budget on or before July 1 of each year. The budget must be submitted to the county superintendent within five days of adoption or by July 1, whichever occurs first. In 2014, Assembly Bill 2585 was enacted, which repealed provisions authorizing schools districts to use a dual budget adoption cycle. Instead, all school districts must be on a single budget cycle. The single budget is only readopted if it is disapproved by the county office of education, or as needed. The District is on a single budget cycle and adopts its budget on or before July 1.

The county superintendent will examine the adopted budget for compliance with the standards and criteria adopted by the State Board of Education and identify technical corrections necessary to bring the budget into compliance, will determine if the budget allows the district to meet its current obligations and will determine if the budget is consistent with a financial plan that will enable the district to meet its multi-year financial commitments. On or before August 15, the county superintendent will approve, conditionally approve or disapprove the adopted budget for each school district. Budgets will be disapproved if they fail the above standards. The district board must be notified by August 15 of the county superintendent’s recommendations for revision and reasons for the recommendations. The county superintendent may assign a fiscal advisor or appoint a committee to examine and comment on the superintendent’s recommendations. The committee must report its findings no later than August 20. Any recommendations made by the county superintendent must be made available by the district for public inspection. No later than August 20, the county superintendent must notify the State Superintendent of all school districts whose budget has been disapproved.

For districts whose budgets have been disapproved, the district must revise and readopt its budget by September 8, reflecting changes in projected income and expense since July 1, including responding to the county superintendent’s recommendations. The county superintendent must determine if the budget conforms with the standards and criteria applicable to final district budgets and not later than October 8, will approve or disapprove the revised budgets. If the budget is disapproved, the county superintendent will call for the formation of a budget review committee pursuant to Education Code Section 42127.1. Until a district’s budget is approved, the district will operate on the lesser of its proposed budget for the current fiscal year or the last budget adopted and reviewed for the prior fiscal year.

***Interim Financial Reports.*** Under the provisions of AB 1200, each school district is required to file interim certifications with the county office of education as to its ability to meet its financial obligations for the remainder of the then-current fiscal year and, based on current forecasts, for the subsequent fiscal year. The county office of education reviews the certification and issues either a positive, negative or qualified certification. A positive certification is assigned to any school district that will meet its financial obligations for the current fiscal year and the subsequent two fiscal years. A negative certification is assigned to any school district that will be unable to meet its financial obligations for the remainder of the current fiscal year or the subsequent fiscal year. A qualified certification is assigned to any school district that may not meet its financial obligations for the current fiscal year or the two subsequent fiscal years.

The District has filed positive certifications for each reporting period in the last five years.

***General Fund Budget.*** The District's general fund adopted budgets for fiscal years 2016-17 through [2020-21], audited actuals for the fiscal years 2016-17 through 2018-19 and projected financial results for fiscal year 2019-20 based upon the second interim report are set forth on the following page.

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**CORNING UNION HIGH SCHOOL DISTRICT**  
**General Fund Budgeting**

	Adopted Budget 2016-17 <sup>1</sup>	Audited Actuals 2016-17 <sup>1</sup>	Adopted Budget 2017-18 <sup>1</sup>	Audited Actuals 2017-18 <sup>1</sup>	Adopted Budget 2018-19 <sup>1</sup>	Audited Actuals 2018-19 <sup>1</sup>	Adopted Budget 2019-20 <sup>3</sup>	Second Interim Report 2019-20 <sup>4</sup>	[Adopted Budget 2020-21] <sup>5</sup>
<b>REVENUES</b>									
LCFF Sources	\$9,274,316	\$9,288,691	\$9,523,137	\$9,731,168	\$10,559,771	\$11,160,516	\$11,865,510	\$12,093,692	
Federal	725,668	705,108	715,728	843,302	797,049	984,399	918,101	1,008,762	
Other State	474,404	1,216,253	909,709	1,088,496	932,870	1,591,278	1,465,381	1,458,621	
Other Local	784,450	946,324	748,130	1,150,083	803,912	1,023,802	911,399	984,786	
Total Revenues	11,258,838	12,156,376	11,896,740	12,813,049	13,093,602	14,759,995	15,160,391	15,545,861	
<b>EXPENDITURES</b>									
Certificated Salaries	4,586,226	4,271,534	4,732,524	4,780,900	4,413,979	4,787,620	5,217,286	5,266,123	
Classified Salaries	2,013,625	2,088,549	2,070,542	2,229,219	2,282,588	2,468,245	2,533,675	2,612,358	
Employee Benefits	2,421,310	2,792,215	2,981,661	2,961,047	3,066,284	3,740,975	3,651,557	3,696,192	
Books and Supplies	670,914	774,483	865,535	666,311	712,798	602,752	661,534	827,048	
Services, Other Operating Expenses	1,092,815	1,079,373	1,173,989	990,675	1,050,267	1,065,756	1,176,223	1,664,212	
Other Outgo	307,112	31,245	65,531	10,753	296,748	345,308	507,010	506,262	
Capital Outlay	73,287	86,260	73,287	116,790	113,787	129,465	1,613,275	1,397,604	
Direct support/indirect costs	-	(29,534)	-	-	-	-	-	-	
Debt Service - Principal	-	212,829	137,992	295,903	-	-	-	-	
Debt Service - Interest	-	56,011	44,521	60,622	-	-	-	-	
Total Expenditures	11,165,289	11,812,965	12,145,582	12,112,220	11,936,451	13,140,121	15,360,560	15,969,799	
<b>EXCESS (DEFICIENCY) OR REVENUES OVER (UNDER) EXPENDITURES</b>	93,549	343,411	(248,842)	700,829	1,157,151	1,619,874	(200,169)	(423,938)	
<b>OTHER FINANCING SOURCES (USES)</b>									
Interfund Transfers in	-	-	-	-	-	-	-	-	
Interfund transfers out	-	(15,513)	-	-	-	(17,039)	-	-	
Other Sources	-	36,782	-	30,805	-	-	-	-	
Total Other Financing Sources and Uses	-	21,269	-	30,805	-	(17,039)	(200,169)	-	
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources</b>	93,549	364,680	(248,842)	731,634	1,157,151	1,602,835	(200,169)	(423,938)	
Fund Balance, July 1	868,000	1,223,623	1,588,303	1,588,303	2,393,224 <sup>2</sup>	2,393,224 <sup>2</sup>	3,525,478	3,996,061	
Fund Balance, June 30	\$961,549	\$1,558,303	\$1,339,461	\$2,319,937	\$3,550,375	\$3,996,059	\$3,525,309	\$3,572,123	

<sup>1</sup> From the audited financial statements of the District for the stated fiscal year.

<sup>2</sup> Beginning fund balance of \$2,319,937 plus restatement to fund balance of \$73,287 resulted in beginning fund balance as restated of \$2,393,224.

<sup>3</sup> From the Adopted Budget of the District for fiscal year 2019-20.

<sup>4</sup> From the Second Interim Report for fiscal year 2019-20.

<sup>5</sup> From the Adopted Budget of the District for fiscal year 2020-21.]

Source: The District.

## **Comparative Financial Statements**

The District's general fund finances the legally authorized activities of the District for which restricted funds are not provided. General fund revenues are derived from such sources as State school fund apportionments, taxes, use of money and property, and aid from other governmental agencies. Audited financial statements for the District for the fiscal year ended June 30, 2019, and prior fiscal years are on file with the District and available for public inspection at the Office of the Superintendent of the District, 643 Blackburn Avenue Corning, California 96021. See APPENDIX B hereto for the 2018-19 Audited Financial Statements of the District.

The following table reflects the District's audited general fund revenues, expenditures and fund balances from fiscal year 2016-17 to fiscal year 2018-19:

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**CORNING UNION HIGH SCHOOL DISTRICT**  
**GENERAL FUND**  
**Statement of Revenues, Expenditures and Change in Fund Balances**  
**for Fiscal Years 2016-17 through 2018-19**

	2016-17 Audit	2017-18 Audit	2018-19 Audit
<b>REVENUES</b>			
LCFF Sources	\$9,288,691	\$9,731,168	\$11,160,516
Federal Revenues	705,108	843,302	984,399
Other State Revenues	1,216,253	1,088,496	1,591,278
Other Local Revenues	<u>946,324</u>	<u>1,150,083</u>	<u>1,023,802</u>
<b>TOTAL REVENUES</b>	12,156,376	12,813,049	14,759,995
<b>EXPENDITURES</b>			
Current:			
Instruction	6,176,768	6,312,359	7,147,807
Instruction-related services	912,849	889,419	938,733
Pupil services	1,468,369	1,638,935	1,597,079
Ancillary services	389,483	385,503	430,429
Community services	46,428	--	--
General administration	1,069,058	1,122,683	1,159,630
Plant Services	1,363,665	1,348,160	1,443,409
Other Outgo	31,245	48,683	--
Capital Outlay	86,260	--	--
Debt Service - Principal	212,828	295,903	258,559
Debt Service - Interest	<u>56,012</u>	<u>60,622</u>	<u>11,827</u>
<b>TOTAL EXPENDITURES</b>	11,812,965	12,112,220	13,140,121
Excess (Deficiency) of Revenues Over Expenditures	343,411	700,829	1,619,874
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers In	--	--	--
Other sources	36,782	30,805	--
Operating Transfers Out	<u>(15,513)</u>	<u>--</u>	<u>(17,039)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	21,269	731,634	(17,039)
Net Change in Fund Balances	364,680	700,829	1,602,835
Fund Balance at Beginning of Year	1,223,623	1,588,303	2,393,224 <sup>1</sup>
Fund Balance at End of Year	\$1,588,303	\$2,319,937	\$3,996,069

<sup>1</sup> Beginning fund balance of \$2,319,937 plus restatement to fund balance of \$73,287 resulted in beginning fund balance as restated of \$2,393,224.  
Source: The District.

## Accounting Practices

The accounting policies of the District conform to generally accepted accounting principles in accordance with policies and procedures of the California School Accounting Manual. This manual, according to Section 41010 of the California Education Code, is to be followed by all California school districts. Revenues are recognized in the period in which they become both measurable and available to finance expenditures of the current fiscal period. Expenditures are recognized in the period in which the liability is incurred.

## State Budget Measures

*The following information concerning the State's budgets has been obtained from publicly available information which the District believes to be reliable; however, the District does not guaranty the accuracy or completeness of this information and has not independently verified such information.*

**2019-20 State Budget.** On June 27, 2019, Governor Gavin Newsom signed the budget for the State for fiscal year 2019-20 (the "2019-20 State Budget").

In March 2020, following the outbreak of the COVID-19 pandemic, the Governor declared a state of emergency, and the legislature subsequently authorized an amendment to the 2019-20 State Budget providing for an appropriation of up to \$1 billion from the State's general fund to be used for any purpose related to such emergency declaration. Since the 2019-20 State Budget preceded the COVID-19 pandemic, it did not take into account the significant adverse impacts the COVID-19 outbreak will have on the State's financial condition beginning in fiscal year 2019-20. The State has indicated that the projections of revenues and expenditures in the 2019-20 State Budget are no longer operative and have been significantly revised in the Governor's May revisions to the fiscal year 2020-21 State budget (the "May Revise") and will be further revised in the final fiscal year 2020-21 budget. See "- May Revisions to 2020-21 State Budget" below. Certain limited information from the 2019-20 State Budget is provided herein as a historical baseline solely for context and reference.

Under the 2019-20 State Budget, general fund revenues and transfers were forecasted to total \$150.6 billion with expenditures reaching \$147.8 billion in fiscal year 2019-20. For fiscal year 2018-19, the 2019-20 State Budget included revenues and transfers of \$149.5 billion, an increase of \$7.7 billion over the 2018-19 State Budget, and expenditures of \$143 billion, approximately \$5 billion greater than under the 2018-19 State Budget. The 2019-20 State Budget included \$14.3 billion for reserves and paying down debts which will bring the Rainy Day Fund to \$16.5 billion at the end of fiscal year 2019-20. The 2019-20 State Budget also included a \$4.3 billion supplemental contribution to pay down the State's share of unfunded PERS liabilities and STRS liabilities. Assumptions in the 2019-20 State Budget provided that the school district contribution rate to STRS would decrease from 18.13% to 16.7% in fiscal year 2019-20 and from 19.1% to 18.1% in fiscal year 2020-21 as a result of such one-time payment. See "DISTRICT FINANCIAL INFORMATION - Retirement Systems" herein.

The 2019-20 State Budget allocated total K-12 funding of \$103.4 billion (\$58.8 billion in Proposition 98 funds and \$44.6 billion other funds). Total per-pupil funding would reach \$17,423 in 2019-20 from all sources. LCFF funding included an additional \$1.9 billion in the form of a 3.26% COLA.

Significant features of the 2019-20 State Budget pertaining to K-12 education were as follows:

- Charter School Regulation — accountability requirements for charter schools to align governance, transparency and accountability requirements of school districts and charter schools.
- Special Education— \$645.3 million Proposition 98 funds for special education allocated among school districts based on children ages 3 to 5 years old with exception needs served by a school district.
- Proposition 51 Bond Funds — \$1.5 billion in bond funds to support school construction projects including new construction, modernization, retrofitting, career technical education, and charter school facility projects.
- Proposition 98 Settle-Up — \$686.6 million for K-12 schools and community colleges to pay the balance of past year Proposition 98 funds owed through 2017-18.
- Kindergarten Facilities — \$300 million one-time non-Proposition 98 funds to construct new or retrofit existing facilities to support full-day kindergarten programs, which will increase participation in kindergarten by addressing barriers to access.
- New Teacher Grants — \$89.8 million one-time non-Proposition 98 funds to provide grants of \$20,000 for students enrolled in a professional teacher preparation program who commit to working in a high-need field at a priority school for at least four years.
- After School Education and Safety Program (“ASES”) — \$50 million ongoing Proposition 98 funds to provide an increase of approximately 8.3% to the per-pupil daily rate for ASES.
- Educator Workforce Grants — \$37.1 million for the Educator Workforce Investment Grants for professional development in the following areas i) \$22.1 million for social emotional learning, computer science, restorative practices, and ethnic studies; ii) \$10 million implementation of the English-Learner Roadmap; iii) \$5 million for special education and inclusive practices.
- 21<sup>st</sup> Century California Leadership Academy — \$13.8 million federal funds to establish the 21<sup>st</sup> Century California Leadership Academy, to provide professional learning opportunities for public K-12 administrators and school leaders to acquire the knowledge, skills, and competencies necessary to successfully support the diverse student population served in California public schools.
- Classified Employees Summer Assistance Program — \$36 million one-time Proposition 98 funds to provide a state match for classified employee savings used to provide income during summer months.
- Broadband Infrastructure — \$7.5 million one-time non-Proposition 98 funds for broadband infrastructure.
- Longitudinal Data System — \$10 million one-time non-Proposition 98 funds to plan for and develop a longitudinal data system to track impacts of investments in educational goals.

***Proposed 2020-21 State Budget.*** Governor Newsom announced his proposal for the budget for the state for fiscal year 2020-21 (the “2020-21 Proposed State Budget”) on January 10, 2020.

As the 2020-21 Proposed State Budget preceded the COVID-19 pandemic, it did not take into account the significant adverse impacts such pandemic will have on the State’s financial condition in

fiscal year 2020-21. The State has indicated that the projections of revenues and expenditures in the 2020-21 Proposed State Budget are no longer operative and have been significantly revised in the Governor's May Revise and will be further revised in the final fiscal year 2020-21 budget. Certain limited information from the 2020-21 Proposed State Budget is provided herein as a historical baseline solely for context and reference

The 2020-21 Proposed Budget included revenues and transfers for fiscal year 2020-21 of \$156.9 billion and expenditures of \$153 billion. Any increased revenues over the 2019-20 State Budget were directed to one-time spending (rather than programmatic expansion) in order to remain prepared for the possibility of an economic slowdown in the near future. The 2020-21 Proposed State Budget predicted that revenue growth would slow in the next four years as compared to fiscal year 2019-20. The 2020-21 Proposed State Budget included a transfer of nearly \$2 billion to the Budget Stabilization Account (the "BSA" or the "Rainy Day Fund") in 2020-21 and \$1.4 billion over the succeeding two years. The Rainy Day Fund was projected to reach \$19.4 billion by 2023-24.

Total per-pupil funding for K-12 education under the 2020-21 Proposed State Budget was approximately \$17,508 for fiscal year 2019-20 and \$17,964 for fiscal year 2020-21. Proposition 98 funding totaled \$84 billion, which was the highest Proposition 98 funding level ever. The Proposed 2020-21 Budget increased LCFF funding \$1.2 billion which equates to a 2.29% COLA.

Significant provisions of the 2020-21 Proposed State Budget relating to K-12 education included the following:

- Educator Workforce Investment Grants — \$350 million one-time Proposition 98 funds for the Educator Workforce Investment Grants for professional learning opportunities for teachers and paraprofessionals in special education; multi-tiered systems of support and mental health interventions; supporting English language learners; social-emotional learning and restorative practices; non-discrimination, anti-bullying, and affirmative supports for marginalized students; and computer science and science, technology, engineering, and math.
- California Collaborative for Educational Excellence — \$18 million one-time Proposition 98 funds for the California Collaborative for Educational Excellence ("CCEE") to bolster awareness of available services and supports for all local educational agencies in the topics listed above, to strengthen the capacity of local educational agencies to improve student outcomes in state priority areas.
- Workforce Development Grant Program — \$193 million one-time Proposition 98 funds to address workforce shortages in high-need subjects and areas.
- Teacher Residency Program — \$175 million one-time Proposition 98 funds for locally sponsored, one-year intensive, mentored, clinical teacher preparation programs dedicated to preparing and retaining teachers in high-need subject areas in high-need communities.
- California Teacher Credential Award Program — \$100 million one-time Proposition 98 funds for \$20,000 stipends for fully credentialed teachers who complete four years of teaching service in a high-need subject at a high-need school.
- California Classified School Employees Credentialing Program — \$64.1 million one-time Proposition 98 funds to provides grants to K-12 local educational agencies to recruit non-certificated school employees to become certificated classroom teachers.

- Exceptional Needs Preschoolers — \$250 million ongoing Proposition 98 funds on a one-time basis to school districts based on the number of children ages 3 to 5 years with exceptional needs to increase or improve services for such children.
- SELPAs — \$500,000 one-time Proposition 98 funds for a study of the current special education local plan area governance and accountability structure, and \$600,000 one-time Proposition 98 funds for two workgroups to study improved accountability for special education service delivery and student outcomes
- Community School Grants — \$300 million one-time Proposition 98 funds for local educational agencies supporting innovative community school models including integrated and coordinated student wrap-around services, collaborative leadership and support for educators and increased family and community engagement.
- Opportunity Grants — \$300 million one-time Proposition 98 funds to establish opportunity grants for the state's lowest-performing schools and school districts and expand the capacity of the CCEE in its role within the statewide system of support.
- Public Preschool, K-12, and College Health and Safety Bond Act of 2020 — \$15 billion general obligation bond measure in March 2020 to provide \$9 billion to support K-12 facilities construction.
- Proposition 51 Bond Issuance — \$1.5 billion Proposition 51 bond funds to support school construction projects.
- Inclusive Early Education Expansion Program — \$75 million Proposition 98 funds to expand the Inclusive Early Education expansion Program to construct or modify preschool facilities to serve students with exceptional needs or severe disabilities.

The information provided above regarding the 2019-20 State Budget and the 2020-21 Proposed State Budget is provided for information only and does not reflect the current financial conditions within the State. Subsequent to the release of the 2020-21 Proposed State Budget, COVID-19 became a global pandemic and the outlook for the State's economy changed significantly as a result of measures to contain COVID-19. The Governor's May Revise summarized below presents a workload budget reflecting the impact of COVID-19 as of the date of the release of the May Revise and makes substantial changes to the 2019-20 State Budget as well as the 2020-21 Proposed State Budget. See “-COVID-19 Outbreak and its Economic Impact” hereinabove for more information regarding the global pandemic.

***May Revisions to 2020-21 State Budget.*** On May 14, 2020, Governor Newsom announced his May Revise which reflects the profound impacts of COVID-19 on the State economy. Although the State began 2020 with a solid fiscal foundation, COVID-19 and its resulting recession have changed the fiscal landscape dramatically. Job losses and business closures are sharply reducing State revenues which are projected to decline by over \$41 billion over the 2020-21 Proposed State Budget. Such revenue decrease, combined with increased costs in health and human services programs and the added costs to address COVID-19, leads to a projected budget deficit of approximately \$54 billion without the solutions proposed in the May Revisions to the 2020-21 Budget. Without such solutions, the out-year structural deficit would be approximately \$45 billion annually.

Consistent with the state's constitutional obligation to enact a balanced budget and the prohibition against issuing long-term bonds to finance deficits, the May Revise proposes the following actions to reach a balanced budget for fiscal year 2020-21:

- Cancel \$6.1 billion in program expansions and spending increases, including canceling or reducing a number of one-time expenditures included in the 2019-20 State Budget. It also includes redirecting \$2.4 billion in extraordinary payments to PERS to temporarily offset the state's obligations to PERS in 2020-21 and 2021-22.
- Draw down \$16.2 billion in the Rainy Day Fund over three years, and allocate the Safety Net Reserve to offset increased costs in health and human services programs over the next two years. The May Revisions to the 2020-21 budget reflects the withdrawal of \$8.3 billion, including \$7.8 billion from the Rainy Day Fund and \$450 million from the Safety Net Reserve in 2020-21.
- Borrow and transfer \$4.1 billion from special funds.
- Temporarily suspend net operating losses and temporarily limit to \$5 million the amount of credits a taxpayer can use in any given tax year. These short-term limitations will generate new revenue of \$4.4 billion in 2020-21, \$3.3 billion in 2021-22, and \$1.5 billion in 2022-23 to increase funding for schools and community colleges and maintain other core services.
- Reflect the nationwide request of \$1 trillion in flexible federal funds to support all 50 states and local governments, and identifies reductions to base programs and employee compensation that will be necessary if sufficient federal funding does not materialize.

While the May Revise would balance the State budget for fiscal year 2020-21, a significant structural out-year deficit would remain, increasing to over \$16 billion by 2023-24. The May Revise updates fiscal year 2019-20 resources to \$148.1 billion (\$136.8 billion in revenues and transfers and \$11.2 billion in prior year balance) and expenditures to \$146.5 billion. The May Revise projects resources in fiscal year 2020-21 of approximately \$139 billion (\$137.4 billion in revenues and transfers and \$1.6 billion from the prior year balance) and expenditures of \$133.9 billion. The withdrawal of approximately \$7.8 billion from the Rainy Day Fund is included in the 2020-21 revenues leaving a Rainy Day Fund balance of approximately \$8.4 billion at the end of fiscal year 2020-21.

The May Revise provides total K-12 funding of \$99.7 billion consisting of \$47.7 billion in general funds and \$52 billion from other sources. This level of funding represents a decline of \$19 billion or 23% of the 2020-21 Proposed State Budget Prop. 98 funding level. In order to mitigate such a decline in Prop 98 funding, the May Revise proposes to provide supplemental appropriations above the constitutionally required Proposition 98 funding level, beginning in 2021-22 and in each of the next several fiscal years, in an amount equal to 1.5% of general fund revenues, up to a cumulative total of \$13 billion. Additionally, the May Revise proposes to withdraw all of the funds on hand in the Public School System Stabilization Account (the "PSSSA") and that no current deposit to the PSSSA would be required. See "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES – Proposition 2" herein for a description of the PSSSA. The May Revise proposes to defer \$1.9 billion of LCFF apportionments to 2020-21 and \$3.4 billion of 2020-21 apportionments to 2021-22.

Significant provisions of the May Revise pertaining to K-12 education are as follows:

- Temporary Revenue Increases — temporary three-year suspension of net operating losses and limitation on business incentive tax credits to offset no more than \$5 million of tax liability per



year. These measures along with other more minor tax changes will generate \$4.5 billion in general fund revenues and approximately \$1.8 billion in benefit to the Proposition 98 guarantee.

- **Federal Funds** — A one-time investment of \$4.4 billion (\$4 billion federal Coronavirus Relief Fund and \$355 million federal Governor's Emergency Education Relief Fund) to local educational agencies to address learning loss related to COVID-19 school closures, especially for students most heavily impacted by those closures, including supporting an earlier start date for the next school year.
- **Revising PERS/STRS Contributions** — redirecting \$2.3 billion paid to STRS and PERS towards long-term unfunded liabilities to further reduce employer contribution rates in 2020-21 and 2021-22. This reallocation will reduce the STRS employer rate from 18.41% to approximately 16.15% in 2020-21 and from 18.2% to 16.02% in 2021-22. The PERS Schools Pool employer contribution rate will be reduced from 22.67% to 20.7% in 2020-21 and from 25% to 22.84% in 2021-22.
- **Learning Loss Mitigation** — a one-time investment of \$4.4 billion (\$4 billion federal Coronavirus Relief Fund and \$355 million federal Governor's Emergency Education Relief Fund) to local educational agencies to address learning loss related to COVID-19 school closures, especially for students most heavily impacted by those closures.
- **10% LCFF Reduction** — A 10% (\$6.5 billion) reduction to LCFF including the elimination of a 2.31% COLA. This reduction will be triggered off if the federal government provides sufficient funding to backfill this cut.
- **Categorical Program Reductions** — Absent additional federal funds, to limit base reductions to the LCFF, Proposition 98 reductions to K-12 categorical programs, totaling \$352.9 million.
- **Local Property Tax Adjustments**—An increase of \$84.5 million Proposition 98 funds in 2019-20 and \$727 million Proposition 98 funds in 2020-21 for school districts, special education local plan areas, and county offices of education as a result of lower offsetting property tax revenues in both years.
- **Full-Day Kindergarten Facilities**—A decrease of \$300 million one-time non-Proposition 98 funds for construction of new, or retrofit of existing, facilities for full-day kindergarten programs.

***Changes in State Budget.*** The final fiscal year 2020-21 State budget, which requires approval by a majority vote of each house of the State Legislature, may differ substantially from the May Revise. As indicated above, the May Revise differs dramatically from the Proposed 2020-21 State Budget due to the effects of the COVID-19 pandemic on the State. The May Revise reflects the initial and profound impacts of the COVID-19 pandemic and resulting recession on the State's revenues and expenditures, but such impacts are far from settled and continue to evolve. Thus, the final fiscal year 2020-21 State budget may be affected by national and State economic conditions and other factors which the District cannot predict, including the continued and evolving effects of the COVID-19 pandemic on State revenues that may in turn impact the educational funding that the District receives from the State. See "– Covid-19 Outbreak and its Economic Impact" and "–Effect of COVID-19 Impact on California School Districts." Accordingly, the District cannot provide any assurances that there will not be any changes in the final fiscal year 2020-21 State budget from the May Revise. The District cannot predict the impact that the final fiscal year 2020-21 State budget, or subsequent budgets, will have on its finances and operations.

**Future Actions.** The State has in past years experienced budgetary difficulties and has balanced its budget by requiring local political subdivisions to fund certain costs theretofore borne by the State. No prediction can be made as to whether the State will take further measures which would, in turn, adversely affect the District. Further State actions taken to address its budgetary difficulties could have the effect of reducing District support indirectly, and the District is unable to predict the nature, extent or effect of such reductions. See also “- COVID-19 Outbreak and its Economic Impact” for a discussion of COVID-19 and its impact on the State economy.

The District cannot predict whether the State will encounter budgetary difficulties in the current or future fiscal years. The District also cannot predict the impact future State Budgets will have on District finances and operations or what actions the State Legislature and the Governor may take to respond to changing State revenues and expenditures. Current and future State Budgets will be affected by national and State economic conditions and other factors which the District cannot control. The Bonds are secured by *ad valorem* taxes levied upon real property within the District.

## **CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES**

### **Article XIII A of the California Constitution**

Article XIII A of the State Constitution (“Article XIII A”) limits the amount of *ad valorem* taxes on real property to 1% of “full cash value” as determined by the County assessor. Article XIII A defines “full cash value” to mean “the county assessor’s valuation of real property as shown on the 1975-76 bill under ‘full cash value,’ or thereafter, the appraised value of real property when purchased, newly constructed or a change in ownership has occurred after the 1975 assessment,” subject to exemptions in certain circumstances of property transfer or reconstruction. Determined in this manner, the full cash value is also referred to as the “base year value.” The “full cash value” is subject to annual adjustment to reflect increases, not to exceed 2% for any year, or decreases in the consumer price index or comparable local data, or to reflect reductions in property value caused by damage, destruction or other factors.

Article XIII A has been amended to allow for temporary reductions of assessed value in instances where the fair market value of real property falls below the base year value. Proposition 8—approved by the voters in November of 1978—provides for the enrollment of the lesser of the base year value or the market value of real property, taking into account reductions in value due to damage, destruction, depreciation, obsolescence, removal of property, or other factors causing a similar decline. In these instances, the market value is required to be reviewed annually until the market value exceeds the base year value. Reductions in assessed value could result in a corresponding increase in the annual tax rate levied by the County to pay debt service on outstanding general obligation bonds of the District, including the Bonds. See “TAX BASE FOR REPAYMENT OF THE BONDS – Assessed Valuations” herein.

Article XIII A requires a vote of two-thirds of the qualified electorate of a city, county, special district or other public agency to impose special taxes, while totally precluding the imposition of any additional *ad valorem*, sales or transaction tax on real property. Article XIII A exempts from the 1% tax limitation any taxes above that level required to pay debt service (a) on any indebtedness approved by the voters prior to July 1, 1978, or (b) as the result of an amendment approved by State voters on June 3, 1986, on any bonded indebtedness approved by two-thirds or more of the votes cast by the voters for the acquisition or improvement of real property on or after July 1, 1978, or (c) on bonded indebtedness incurred by a school district or community college district for the construction, reconstruction, rehabilitation or replacement of school facilities or the acquisition or lease of real property for school facilities, approved by 55% or more of the votes cast on the proposition, but only if certain accountability measures are included in the proposition. The tax for payment of principal of and interest on the Bonds

falls within the exception described in (c) of the immediately preceding sentence. In addition, Article XIII A requires the approval of two-thirds or more of all members of the State Legislature to change any State taxes for the purpose of increasing tax revenues.

***Split Roll Property Tax Ballot Measure.*** On October 15, 2018, a proposed ballot initiative became eligible for the November 2020 statewide ballot (the “2020 Ballot Measure”). If approved by a majority of voters casting a ballot at the November 2020 statewide election, the 2020 Ballot Measure would amend Article XIII A such that the “full cash value” of commercial and industrial real property that is not zoned for commercial agricultural production, for each lien date, would be equal to the fair market value of that property. If passed, the 2020 Ballot Measure would not affect the “full cash value” of residential property or real property used for commercial agricultural production, which would continue to be subject to annual increases not to exceed 2%. After compensating the State General Fund for resulting reductions in State personal income tax and corporate tax revenues, and compensating cities, counties and special districts for the cost of implementing the 2020 Ballot Measure, approximately 40% of the remaining additional tax revenues generated as a result of the 2020 Ballot Measure would be deposited into a fund created pursuant to the 2020 Ballot Measure called the Local School and Community College Property Tax Fund, with such funds being used to supplement, and not replace, existing funding that school districts and community college districts receive under the State’s constitutional minimum funding requirement. The District cannot predict whether the 2020 Ballot Measure will appear on the statewide ballot at the November 2020 election or, if it does, whether the 2020 Ballot Measure will be approved by a majority of voters casting a ballot. If approved, the District cannot make any assurance as to what effect the implementation of the 2020 Ballot Measure will have on District revenues or the assessed valuation of real property in the District.

### **Legislation Implementing Article XIII A**

Legislation has been enacted and amended a number of times since 1978 to implement Article XIII A. Under current law, local agencies are no longer permitted to levy directly any property tax (except to pay voter-approved indebtedness). The 1% property tax is automatically levied by the County and distributed according to a formula among taxing agencies. The formula apportions the tax roughly in proportion to the relative shares of taxes levied prior to 1979.

Increases of assessed valuation resulting from reappraisals of property due to new construction, change in ownership or from the annual adjustment not to exceed 2% are allocated among the various jurisdictions in the “taxing area” based upon their respective “situs.” Any such allocation made to a local agency continues as part of its allocation in future years.

Beginning in fiscal year 1981-82, assessors in California no longer record property values on tax rolls at the assessed value of 25% of market value which was expressed as \$4 per \$100 of assessed value. All taxable property is now shown at 100% of assessed value on the tax rolls. Consequently, the tax rate is expressed as \$1 per \$100 of taxable value. All taxable property value included in this Official Statement is shown at 100% of taxable value (unless noted differently) and all tax rates reflect the \$1 per \$100 of taxable value.

Both the United States Supreme Court and the California State Supreme Court have upheld the general validity of Article XIII A.

### **Unitary Property**

Some amount of property tax revenue of the District is derived from utility property which is considered part of a utility system with components located in many taxing jurisdictions (“unitary

property”). Under the State Constitution, such property is assessed by the SBE as part of a “going concern” rather than as individual pieces of real or personal property. State-assessed unitary and certain other property is allocated to the County by SBE, taxed at special county-wide rates, and the tax revenues distributed to taxing jurisdictions (including the District) according to statutory formulae generally based on the distribution of taxes in the prior year.

The California electric utility industry has been undergoing significant changes in its structure and in the way in which components of the industry are regulated and owned. Sale of electric generation assets to largely unregulated, nonutility companies may affect how those assets are assessed, and which local agencies are to receive the property taxes. The District is unable to predict the impact of these changes on its utility property tax revenues, or whether legislation may be proposed or adopted in response to industry restructuring, or whether any future litigation may affect ownership of utility assets or the State’s methods of assessing utility property and the allocation of assessed value to local taxing agencies, including the District. Because the District is not a basic aid district, taxes lost through any reduction in assessed valuation will be compensated by the State as equalization aid under the State’s school financing formula. See “DISTRICT FINANCIAL INFORMATION – State Funding of Education” herein.

#### **Article XIII B of the California Constitution**

Article XIII B of the State Constitution (“Article XIII B”), as subsequently amended by Propositions 98 and 111, respectively, limits the annual appropriations of the State and of any city, county, school district, authority or other political subdivision of the State to the level of appropriations of the particular governmental entity for the prior fiscal year, as adjusted for changes in the cost of living and in population and for transfers in the financial responsibility for providing services and for certain declared emergencies. As amended, Article XIII B defines

(a) “change in the cost of living” with respect to school districts to mean the percentage change in California per capita income from the preceding year, and

(b) “change in population” with respect to a school district to mean the percentage change in the average daily attendance of the school district from the preceding fiscal year.

For fiscal years beginning on or after July 1, 1990, the appropriations limit of each entity of government shall be the appropriations limit for the 1986-87 fiscal year adjusted for the changes made from that fiscal year pursuant to the provisions of Article XIII B, as amended.

The appropriations of an entity of local government subject to Article XIII B limitations include the proceeds of taxes levied by or for that entity and the proceeds of certain state subventions to that entity. “Proceeds of taxes” include, but are not limited to, all tax revenues and the proceeds to the entity from (a) regulatory licenses, user charges and user fees (but only to the extent that these proceeds exceed the reasonable costs in providing the regulation, product or service), and (b) the investment of tax revenues.

Appropriations subject to limitation do not include (a) refunds of taxes, (b) appropriations for certain debt service, (c) appropriations required to comply with certain mandates of the courts or the federal government, (d) appropriations of certain special districts, (e) appropriations for all qualified capital outlay projects as defined by the Legislature, (f) appropriations derived from certain fuel and vehicle taxes and (g) appropriations derived from certain taxes on tobacco products.

Article XIII B includes a requirement that all revenues received by an entity of government other than the State in a fiscal year and in the fiscal year immediately following it in excess of the amount permitted to be appropriated during that fiscal year and the fiscal year immediately following it shall be returned by a revision of tax rates or fee schedules within the next two subsequent fiscal years. However, if a school district's revenues exceed its spending limit, such school district may in any fiscal year increase its appropriations limit to equal its spending by borrowing appropriations limit from the State.

Article XIII B also includes a requirement that 50% of all revenues received by the State in a fiscal year and in the fiscal year immediately following it in excess of the amount permitted to be appropriated during that fiscal year and the fiscal year immediately following it shall be transferred and allocated to the State School Fund pursuant to Section 8.5 of Article XVI of the State Constitution. See "–Proposition 98" and "–Proposition 111" below.

### **Article XIII C and Article XIII D of the California Constitution**

On November 5, 1996, the voters of the State of California approved Proposition 218, popularly known as the "Right to Vote on Taxes Act." Proposition 218 added to the California Constitution Articles XIII C and XIII D (respectively, "Article XIII C" and "Article XIII D"), which contain a number of provisions affecting the ability of local agencies, including school districts, to levy and collect both existing and future taxes, assessments, fees and charges.

According to the "Title and Summary" of Proposition 218 prepared by the California Attorney General, Proposition 218 limits "the authority of local governments to impose taxes and property-related assessments, fees and charges." Among other things, Article XIII C establishes that every tax is either a "general tax" (imposed for general governmental purposes) or a "special tax" (imposed for specific purposes), prohibits special purpose government agencies such as school districts and community college districts from levying general taxes, and prohibits any local agency from imposing, extending or increasing any special tax beyond its maximum authorized rate without a two-thirds vote; and also provides that the initiative power will not be limited in matters of reducing or repealing local taxes, assessments, fees and charges. Article XIII C further provides that no tax may be assessed on property other than *ad valorem* property taxes imposed in accordance with Articles XIII and XIII A of the California Constitution and special taxes approved by a two-thirds vote under Article XIII A, Section 4. Article XIII D deals with assessments and property-related fees and charges, and explicitly provides that nothing in Article XIII C or XIII D will be construed to affect existing laws relating to the imposition of fees or charges as a condition of property development.

The District does not impose any taxes, assessments, or property-related fees or charges which are subject to the provisions of Proposition 218. It does, however, receive a portion of the basic 1% *ad valorem* property tax levied and collected by the County pursuant to Article XIII A of the California Constitution. The provisions of Proposition 218 may have an indirect effect on the District, such as by limiting or reducing the revenues otherwise available to other local governments whose boundaries encompass property located within the District thereby causing such local governments to reduce service levels and possibly adversely affecting the value of property within the District.

### **Proposition 26**

On November 2, 2010, voters in the State approved Proposition 26. Proposition 26 amends Article XIII C of the State Constitution to expand the definition of "tax" to include "any levy, charge, or exaction of any kind imposed by a local government" except the following: (1) a charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit

or granting the privilege; (2) a charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product; (3) a charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof; (4) a charge imposed for entrance to or use of local government property, or the purchase, rental, or lease of local government property; (5) a fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government, as a result of a violation of law; (6) a charge imposed as a condition of property development; and (7) assessments and property-related fees imposed in accordance with the provisions of Article XIID. Proposition 26 provides that the local government bears the burden of proving by a preponderance of the evidence that a levy, charge, or other exaction is not a tax, that the amount is no more than necessary to cover the reasonable costs of the governmental activity, and that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the payor's burdens on, or benefits received from, the governmental activity

### **Proposition 98**

On November 8, 1988, California voters approved Proposition 98, a combined initiative constitutional amendment and statute called the "Classroom Instructional Improvement and Accountability Act" (the "Accountability Act"). Certain provisions of the Accountability Act have, however, been modified by Proposition 111, discussed below, the provisions of which became effective on July 1, 1990. The Accountability Act changes State funding of public education below the university level and the operation of the State's appropriations limit. The Accountability Act guarantees State funding for K-12 school districts and community college districts (hereinafter referred to collectively as "K-14 school districts") at a level equal to the greater of (a) the same percentage of the State general fund revenues as the percentage appropriated to such districts in 1986-87, or (b) the amount actually appropriated to such districts from the State general fund in the previous fiscal year, adjusted for increases in enrollment and changes in the cost of living. The Accountability Act permits the Legislature to suspend this formula for a one-year period.

The Accountability Act also changes how tax revenues in excess of the State appropriations limit are distributed. Any excess State tax revenues up to a specified amount would, instead of being returned to taxpayers, be transferred to K-14 school districts. Any such transfer to K-14 school districts would be excluded from the appropriations limit for K-14 school districts and the K-14 school district appropriations limit for the next year would automatically be increased by the amount of such transfer. These additional moneys would enter the base funding calculation for K-14 school districts for subsequent years, creating further pressure on other portions of the State budget, particularly if revenues decline in a year following an Article XIIB surplus. The maximum amount of excess tax revenues which could be transferred to K-14 school districts is 4% of the minimum State spending for education mandated by the Accountability Act.

Since the Accountability Act is unclear in some details, there can be no assurances that the Legislature or a court might not interpret the Accountability Act to require a different percentage of State general fund revenues to be allocated to K-14 school districts, or to apply the relevant percentage to the State's budgets in a different way than is proposed in the Governor's Budget.

### **Proposition 111**

On June 5, 1990, the voters of California approved the Traffic Congestion Relief and Spending Limitation Act of 1990 ("Proposition 111"), which modified the State Constitution to alter the Article

XIIIB spending limit and the education funding provisions of Proposition 98. Proposition 111 took effect on July 1, 1990.

The most significant provisions of Proposition 111 are summarized as follows:

a. Annual Adjustments to Spending Limit. The annual adjustments to the Article XIIIB spending limit were liberalized to be more closely linked to the rate of economic growth. Instead of being tied to the Consumer Price Index, the "change in the cost of living" is now measured by the change in California per capita personal income. The definition of "change in population" specifies that a portion of the State's spending limit is to be adjusted to reflect changes in school attendance.

b. Treatment of Excess Tax Revenues. "Excess" tax revenues with respect to Article XIIIB are now determined based on a two-year cycle, so that the State can avoid having to return to taxpayers excess tax revenues in one year if its appropriations in the next fiscal year are under its limit. In addition, the Proposition 98 provision regarding excess tax revenues was modified. After any two-year period, if there are excess State tax revenues, 50% of the excess is to be transferred to K-14 school districts with the balance returned to taxpayers; under prior law, 100% of excess State tax revenues went to K-14 school districts, but only up to a maximum of 4% of the schools' minimum funding level. Also, reversing prior law, any excess State tax revenues transferred to K-14 school districts are not built into the school districts' base expenditures for calculating their entitlement for State aid in the next year, and the State's appropriations limit is not to be increased by this amount.

c. Exclusions from Spending Limit. Two exceptions were added to the calculation of appropriations which are subject to the Article XIIIB spending limit. First, there are excluded all appropriations for "qualified capital outlay projects" as defined by the Legislature. Second, there are excluded any increases in gasoline taxes above 1990 levels (then nine cents per gallon), sales and use taxes on such increment in gasoline taxes, and increases in receipts from vehicle weight fees above the levels in effect on January 1, 1990. These latter provisions were necessary to make effective the transportation funding package approved by the Legislature and the Governor, which expected to raise over \$15 billion in additional taxes from 1990 through 2000 to fund transportation programs.

d. Recalculation of Appropriations Limit. The Article XIIIB appropriations limit for each unit of government, including the State, is to be recalculated beginning in fiscal year 1990-91. It is based on the actual limit for fiscal year 1986-87, adjusted forward to 1990-91 as if Proposition 111 had been in effect.

e. School Funding Guarantee. There is a complex adjustment in the formula enacted in Proposition 98 which guarantees K-14 school districts a certain amount of State general fund revenues. Under prior law, K-14 school districts were guaranteed the greater of (1) 40.9% of State general fund revenues (the "first test") or (2) the amount appropriated in the prior year adjusted for changes in the cost of living (measured as in Article XIIIB by reference to per capita personal income) and enrollment (the "second test"). Under Proposition 111, schools will receive the greater of (1) the first test, (2) the second test, or (3) a third test, which will replace the second test in any year when growth in per capita State general fund revenues from the prior year is less than the annual growth in California per capita personal income. Under the third test, schools will receive the amount appropriated in the prior year adjusted for change in enrollment and per capita State general fund revenues, plus an additional small adjustment factor. If the third test is used in any year, the difference between the third test and the second test will become a "credit" to schools which will be paid in future years when State general fund revenue growth exceeds personal income growth.

### **Proposition 39**

On November 7, 2000, California voters approved an amendment (commonly known as Proposition 39) to the California Constitution. This amendment (1) allows school facilities bond measures to be approved by 55% (rather than two-thirds) of the voters in local elections and permits property taxes to exceed the current 1% limit in order to repay the bonds and (2) changes existing statutory law regarding charter school facilities. As adopted, the constitutional amendment may be changed only with another Statewide vote of the people. The statutory provisions could be changed by a majority vote of both houses of the Legislature and approval by the Governor, but only to further the purposes of the proposition. The local school jurisdictions affected by this proposition are K-12 school districts, including the District, community college districts, and county offices of education. As noted above, the California Constitution previously limited property taxes to 1% of the value of property, and property taxes could only exceed this limit to pay for (1) any local government debts approved by the voters prior to July 1, 1978 or (2) bonds to buy or improve real property that receive two-thirds voter approval after July 1, 1978.

The 55% vote requirement applies only if the local bond measure presented to the voters includes: (1) a requirement that the bond funds can be used only for construction, rehabilitation, equipping of school facilities, or the acquisition or lease of real property for school facilities; (2) a specific list of school projects to be funded and certification that the school board has evaluated safety, class size reduction, and information technology needs in developing the list; and (3) a requirement that the school board conduct annual, independent financial and performance audits until all bond funds have been spent to ensure that the bond funds have been used only for the projects listed in the measure. Legislation approved in June 2000 placed certain limitations on local school bonds to be approved by 55% of the voters. These provisions require that the tax rate per \$100,000 of taxable property value projected to be levied as the result of any single election be no more than \$60 (for a unified school district), \$30 (for a high school or elementary school district), or \$25 (for a community college district), when assessed valuation is projected to increase in accordance with Article XIII A of the Constitution. These requirements are not part of Proposition 39 and can be changed with a majority vote of both houses of the Legislature and approval by the Governor.

### **Jarvis v. Connell**

On May 29, 2002, the California Court of Appeal for the Second District decided the case of *Howard Jarvis Taxpayers Association, et al. v. Kathleen Connell* (as Controller of the State of California (the "Controller")). The Court of Appeal held that either a final budget bill, an emergency appropriation, a self-executing authorization pursuant to state statutes (such as continuing appropriations) or the California Constitution or a federal mandate is necessary for the Controller to disburse funds. The foregoing requirement could apply to amounts budgeted by the District as being received from the State. To the extent the holding in such case would apply to State payments reflected in the District's budget, the requirement that there be either a final budget bill or an emergency appropriation may result in the delay of such payments to the District if such required legislative action is delayed, unless the payments are self-executing authorizations or are subject to a federal mandate. On May 1, 2003, the California Supreme Court upheld the holding of the Court of Appeal, stating that the Controller is not authorized under State law to disburse funds prior to the enactment of a budget or other proper appropriation, but under federal law, the Controller is required, notwithstanding a budget impasse and the limitations imposed by State law, to timely pay those State employees who are subject to the minimum wage and overtime compensation provisions of the federal Fair Labor Standards Act.



## Proposition 1A and Proposition 22

On November 2, 2004, California voters approved Proposition 1A, which amends the State constitution to significantly reduce the State's authority over major local government revenue sources. Under Proposition 1A, the State cannot (i) reduce local sales tax rates or alter the method of allocating the revenue generated by such taxes, (ii) shift property taxes from local governments to schools or community colleges, (iii) change how property tax revenues are shared among local governments without two-third approval of both houses of the State Legislature or (iv) decrease Vehicle License Fee revenues without providing local governments with equal replacement funding. Proposition 1A does allow the State to approve voluntary exchanges of local sales tax and property tax revenues among local governments within a county. Proposition 1A also amends the State Constitution to require the State to suspend certain State laws creating mandates in any year that the State does not fully reimburse local governments for their costs to comply with the mandates. This provision does not apply to mandates relating to schools or community colleges or to those mandates relating to employee rights.

Proposition 22, The Local Taxpayer, Public Safety, and Transportation Protection Act, approved by the voters of the State on November 2, 2010, prohibits the State from enacting new laws that require redevelopment agencies to shift funds to schools or other agencies and eliminates the State's authority to shift property taxes temporarily during a severe financial hardship of the State. In addition, Proposition 22 restricts the State's authority to use State fuel tax revenues to pay debt service on state transportation bonds, to borrow or change the distribution of state fuel tax revenues, and to use vehicle license fee revenues to reimburse local governments for state mandated costs. Proposition 22 impacts resources in the State's general fund and transportation funds, the State's main funding source for schools and community colleges, as well as universities, prisons and health and social services programs. According to an analysis of Proposition 22 submitted by the Legislative Analyst's Office (the "LAO") on July 15, 2010, the expected reduction in resources available for the State to spend on these other programs as a consequence of the passage of Proposition 22 was expected to be approximately \$1 billion in fiscal year 2010-11, with an estimated immediate fiscal effect equal to approximately 1% of the State's total general fund spending. The longer-term effect of Proposition 22, according to the LAO analysis, will be an increase in the State's general fund costs by approximately \$1 billion annually for several decades.

On December 30, 2011, the California Supreme Court issued its decision in the case of *California Redevelopment Association v. Matosantos*, finding ABx1 26, a trailer bill to the 2011-12 State budget, to be constitutional. As a result, all redevelopment agencies in California were dissolved as of February 1, 2012, and all net tax increment revenues, after payment of redevelopment bonds debt service and administrative costs, will be distributed to cities, counties, special districts and school districts. The Court also found that ABx1 27, a companion bill to ABx1 26, violated the California Constitution, as amended by Proposition 22. ABx1 27 would have permitted redevelopment agencies to continue operations provided their establishing cities or counties agreed to make specified payments to school districts and county offices of education, totaling \$1.7 billion statewide. ABx1 26 was modified by Assembly Bill No. 1484 (Chapter 26, Statutes of 2011-12), which, together with ABx1 26, is referred to herein as the "Dissolution Act." The Dissolution Act provides that all rights, powers, duties and obligations of a redevelopment agency that have not been repealed, restricted or revised pursuant to ABx1 26 will be vested in a successor agency, generally the county or city that authorized the creation of the redevelopment agency (each, a "Successor Agency"). All property tax revenues that would have been allocated to such redevelopment agency will be allocated to the Successor Agency, to be used for the payment of pass-through payments to local taxing entities and to any other "enforceable obligations" (as defined in the Dissolution Act), as well to pay certain administrative costs. The Dissolution Act defines "enforceable obligations" to include bonds, loans, legally requirement payments, judgments or settlements, legal binding and enforceable obligations, and certain other obligations. Tax revenues in

excess of such amounts, if any, will be distributed to local taxing entities in the same proportions as other tax revenues.

The District can make no representations as to the extent to which its property tax apportionments may be offset by the future receipt of pass through tax increment revenues, or any other surplus property tax revenues pursuant to the Dissolution Act.

### **Proposition 30**

On November 6, 2012, voters approved the Temporary Taxes to Fund Education, Guaranteed Local Public Safety Funding, Initiative Constitutional Amendment (also known as “Proposition 30”), which temporarily increased the State Sales and Use Tax and personal income tax rates on higher incomes. Proposition 30 temporarily imposed an additional tax on all retailers, at the rate of 0.25% of gross receipts from the sale of all tangible personal property sold in the State from January 1, 2013 to December 31, 2016. Proposition 30 also imposed an additional excise tax on the storage, use, or other consumption in the State of tangible personal property purchased from a retailer on and after January 1, 2013 and before January 1, 2017, for storage, use, or other consumption in the State. This excise tax was levied at a rate of 0.25% of the sales price of the property so purchased. For personal income taxes imposed beginning in the taxable year commencing January 1, 2012 and ending January 1, 2019, Proposition 30 increased the marginal personal income tax rate by: (i) 1% for taxable income over \$250,000 but less than \$300,000 for single filers (over \$500,000 but less than \$600,001 for joint filers and over \$340,000 but less than \$408,001 for head-of-household filers), (ii) 2% for taxable income over \$300,000 but less than \$500,001 for single filers (over \$600,000 but less than \$1,000,001 for joint filers and over \$408,000 but less than \$680,001 for head-of-household filers), and (iii) 3% for taxable income over \$500,000 for single filers (over \$1,000,000 for joint filers and over \$680,000 for head-of-household filers).

The revenues generated from the temporary tax increases were included in the calculation of the Proposition 98 minimum funding guarantee for school districts and community college districts. See “CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES – Proposition 98” and “—Proposition 111” herein. From an accounting perspective, the revenues generated from the temporary tax increases were deposited into the State account created pursuant to Proposition 30 called the Education Protection Account (the “EPA”). Pursuant to Proposition 30, funds in the EPA were and will be allocated quarterly, with 89% of such funds provided to schools districts and 11% provided to community college districts. The funds are distributed to school districts and community college districts in the same manner as existing unrestricted per-student funding, except that no school district will receive less than \$200 per unit of ADA and no community college district will receive less than \$100 per full time equivalent student. The governing board of each school district and community college district is granted sole authority to determine how the moneys received from the EPA are spent, provided that, the appropriate governing board is required to make these spending determinations in open session at a public meeting and such local governing boards are prohibited from using any funds from the EPA for salaries or benefits of administrators or any other administrative costs.

### **Proposition 55**

At the November 8, 2016 general election, the voters in the State approved the Tax Extension of Education and Healthcare Initiative (“Proposition 55”) which extends the increase in personal income tax on high-income taxpayers imposed under Proposition 30 until 2030. Proposition 55 did not extend the sales and use tax increases imposed under Proposition 30 which expired at the end of 2016.

## **Proposition 51**

The Kindergarten through Community College Public Education Facilities Bond Act of 2016 (also known as Proposition 51) was a voter initiative that was approved by voters in the State on November 8, 2016. Proposition 51 authorizes the sale and issuance of \$9 billion in general obligation bonds by the State for the new construction and modernization of K-14 facilities.

***K-12 School Facilities.*** Proposition 51 includes \$3 billion for the new construction of K-12 facilities and an additional \$3 billion for the modernization of existing K-12 facilities. K-12 school districts will be required to pay for 50% of the new construction costs and 40% of the modernization costs with local revenues. If a school districts lack sufficient local funding, it may apply for additional state grant funding, up to 100% of the project costs. In addition, a total of \$1 billion will be available for the modernization and new construction of charter school (\$500 million) and technical education (\$500 million) facilities. Generally, 50% of modernization and new construction project costs for charter school and technical education facilities must come from local revenues. However, schools that cannot cover their local share for these two types of projects may apply for state loans. State loans must be repaid over a maximum of 30 years for charter school facilities and 15 years for career technical education facilities. For career technical education facilities, state grants are capped at \$3 million for a new facility and \$1.5 for a modernized facility. Charter schools must be deemed financially sound before project approval.

***Community College Facilities.*** Proposition 51 includes \$2 billion for community college district facility projects, including buying land, constructing new buildings, modernizing existing buildings, and purchasing equipment. In order to receive funding, community college districts must submit project proposals to the Chancellor of the community college system, who then decides which projects to submit to the State legislature and Governor based on a scoring system that factors in the amount of local funds contributed to the project. The Governor and State legislature will select among eligible projects as part of the annual state budget process.

The District makes no representation that it will either pursue or qualify for Proposition 51 State facilities funding.

## **Proposition 2**

Proposition 2, a legislatively referred Constitutional amendment approved by the voters in November, 2014 ("Proposition 2"), changed the way in which the State pays off existing debts, funds its reserves and draws from those reserves in times of economic slowdowns, as well as requires that reserves be set aside for schools and community colleges under certain circumstances. In addition, as a result of the passage of Proposition 2, new rules for school district reserves were implemented.

Under Proposition 2, the State is required annually to deposit 1.5% of general fund revenues into the Budget Stabilization Account ("BSA"). From fiscal year 2015-16 through 2029-30, under Proposition 2, one half of the amount required to be deposited to the BSA must be applied to the payment of debts for pension and retiree benefits and specified debts to local governments and certain other State accounts. In years when capital gains tax revenues exceed 8% of general fund revenues, a portion of such excess capital gains tax revenue is also required to be applied to the pay down of State debt. Deposits to the BSA are required until the amount on hand in the BSA reaches 10% of general fund revenues. Once the maximum has been reached, the required deposit amount may be applied to other expenditures.

In the event the Governor were to declare a budget emergency, Proposition 2 would permit a smaller deposit to the BSA. A budget emergency may be called if there is a natural disaster such as an earthquake or flood or general fund revenues reach a certain minimum level. Withdrawals from the BSA,

under Proposition 2, are permitted upon a majority vote of the legislature only when the Governor has declared a budget emergency. If a budget emergency is called for two straight years in a row, in the second budget emergency year, the entire amount on hand might be withdrawn.

***Public School System Stabilization Account.*** In the event capital gains tax revenues collected by the State in any given fiscal year exceed 8% of general fund revenues, a portion of such excess is required to be deposited into the newly established under Proposition 2 PSSSA which serves as a reserve account for school funding in years when the State budget is smaller. See “State Budget Measures – May Revisions to 2020-21 State Budget” above for a discussion of the withdrawal of funds from the PSSSA.

***SB 858 and SB 751.*** State regulations require school districts to budget a reserve for economic uncertainties. The recommended minimum amounts vary from 1% to 5% of total expenditures and other financing uses, depending on the district's ADA. SB 858, adopted in June 2014, imposed limitations relating to ending fund balances for school districts. Beginning in 2015–16, a school district that proposes to adopt or revise a budget that includes an ending fund balance that is two to three times higher than the state's minimum recommended reserve for economic uncertainties must substantiate the need for the higher balance. SB 751, which was adopted in October 2017 and amended Section 42127.01 of the Education Code, placed certain restrictions on the amount of a school district's ending fund balances if a certain amount of funds is available in the PSSSA. In a fiscal year in which the amount of moneys in the PSSSA is equal to or exceeds 3% of the combined total of general fund revenues appropriated for school districts for that fiscal year, (see “CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES—Proposition 98”), a school district's adopted or revised budget may not contain an assigned or unassigned ending fund balance higher than 10% of expenditures and other financing uses. A county superintendent could waive the prohibition, pursuant to specified conditions, for up to two consecutive years within a three-year period. SB 751 does not apply to school districts with an ADA of less than 2,501 students and basic aid school districts.

If the cap is triggered, unless exempted, a school district would be required to increase expenditures in order to bring its ending fund balance down to the maximum level. The PSSSA appears to be intended to provide a substitute for local reserves in the event of a future economic downturn.

The District is required to maintain a reserve for economic uncertainties at least equal to 3% of general fund expenditures and other financing uses. On June 30, 2019, the District had available reserves of \$\_\_\_\_\_. The District is unable to predict what the effect on its budget will be following implementation of these new rules. It is anticipated that if the cap is triggered, it will materially change the District's current policies on reserves.

### **Future Initiatives**

Article XIII A, Article XIII B, Article XIII C and Article XIII D of the California Constitution and Propositions 26, 98 and 111 were each adopted as measures that qualified for the ballot pursuant to the State's initiative process. From time to time other initiative measures could be adopted further affecting District revenues or the District's ability to expend revenues. The nature and impact of these measures cannot be anticipated by the District.

## CORNING UNION HIGH SCHOOL DISTRICT

### Introduction

The District, a school district of the State, was established over 100 years ago and is located in the northern portion of the State in Tehama County (the "County") approximately 115 miles north of Sacramento. The District is comprised of the City of Corning and unincorporated areas of the County. The District operates one high school providing ninth through twelfth grade education services, one continuation high school, one independent study high school and one adult school. The District's average daily attendance ("ADA") for fiscal year 2019-20 was \_\_\_\_ students and the District has a 2019-20 total assessed valuation of \$1,437,493,405. The District's audited financial statements for the fiscal year ended June 30, 2019 are attached hereto as APPENDIX B.

Unless otherwise indicated, the following financial, statistical and demographic data has been provided by the District. Additional information concerning the District and copies of the most recent and subsequent audited financial reports of the District may be obtained by contacting: Corning Union High School District, 643 Blackburn Avenue, Corning, California 96021, Attention: Superintendent.

### Administration

The District is governed by a five-member Board of Trustees, each member of which is elected to a four-year term. Elections for positions to the Board are held every two years, alternating between two and three available positions. Current members of the Board, together with their offices and the date each member's term expires, are listed below:

#### BOARD OF TRUSTEES Corning Union High School District

<u>Board Member</u>	<u>Office</u>	<u>Term Expires (December)</u>
William Mache	President	2022
James Bingham	Clerk	2020
Todd Henderson	Member	2022
James Scott Patton	Member	2022
Ken Vaughn	Member	2020

The Superintendent of the District is responsible for administering the day-to-day affairs of the District in accordance with the policies of the Board. A brief biography of the Superintendent follows:

**Jared Caylor, Superintendent.** Jared Caylor has served as the Superintendent of the District since December, 2017 after serving as Interim Superintendent since August, 2017. Superintendent Caylor began working for the District in 2007 as a social science teacher at Corning High School and was advanced to the position of vice principal of Corning High School in 2011. Superintendent Caylor earned his Master's Degree and Administration Credential from Simpson University and his Social Science Degree and teaching credential from California State University, Chico.

### Student Teacher Ratios

On average throughout the District, the pupil to teacher ratio is approximately \_\_:1 in grades 9-12.

## **Labor Relations**

The District employs approximately [59] full-time equivalent ("FTE") certificated employees, approximately [58] FTE classified employees and approximately [11] management, supervisory and confidential FTE employees.

The certificated employees have assigned the Corning Independent Teachers' Association ("CITA") as their exclusive bargaining agent and the contract between the District and CITA expires on June 30, 2021.

The classified employees of the District have assigned the Corning High School Employees Association ("CHSEA") as their exclusive bargaining agent. The contract between the District and CHSEA expires on June 30, 2021.

## **District Retirement Systems**

*The information set forth below regarding the District's retirement programs, other than the information provided by the District regarding its annual contributions thereto, has been obtained from publicly available sources which are believed to be reliable but are not guaranteed as to accuracy or completeness, and should not to be construed as a representation by either the District or the Underwriter.*

**STRS.** All full-time certificated employees, as well as certain classified employees, are members of the State Teachers' Retirement System ("STRS"). STRS provides retirement, disability and survivor benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. The District is currently required by such statutes to contribute 17.10% of eligible salary expenditures, while participants contribute either 10.25% or 10.205% of their respective salaries. The State also contributes to STRS, currently in an amount equal to 10.328% of teacher payroll for fiscal year 2019-20. The State's contribution reflects a base contribution of 2.017% and a supplemental contribution that will vary from year-to-year based on statutory criteria.

As part of the 2014-15 State Budget, the Governor signed Assembly Bill 1469 ("AB 1469") which implemented a new funding strategy for STRS, increasing the employer contribution rate in fiscal year 2014-15 from 8.25% to 8.88% of covered payroll. Such rate increased by 1.85% in fiscal year 2015-16 and will continue to increase annually until the employer contribution rate is 19.10% of covered payroll as further described below. Teacher contributions also increased from 8.00% to a total of 10.25% of pay, phased in over the three year period from 2014-15 through 2017-18. The State's total contribution also increased from approximately 3% in fiscal year 2013-14 to 6.30% of payroll in fiscal year 2016-17, plus the continued payment of 2.5% of payroll annually for a supplemental inflation protection program for a total of 8.80%. In addition, AB 1469 provides the State Teachers Retirement Board with authority to modify the percentages paid by employers and employees for fiscal year 2021-22 and each fiscal year thereafter to eliminate the STRS unfunded liability by June 30, 2046. The State Teachers Retirement Board would also have authority to reduce employer and State contributions if they are no longer necessary.

Pursuant to A.B. 1469, school districts' employer contribution rates will increase over a seven-year phase-in period in accordance with the following schedule:

**SCHOOL DISTRICT EMPLOYER CONTRIBUTION RATES**  
**State Teachers' Retirement Fund**

Effective Date (July 1)	School District Contribution Rate to STRS
2014	8.88%
2015	10.73
2016	12.58
2017	14.43
2018	16.28
2019	17.10*
2020	18.40*

\* The 2019-20 State Budget provided supplemental payments to STRS by the State which reduces the school district contribution rate under A.B. 1469.

Subsequent to the increases to the school district's contribution rates to STRS in the table above, A.B. 1469 requires that for 2021-22 and each fiscal year thereafter, STRS adjust the school districts' contribution rate to reflect the rate required to eliminate the unfunded liability by July 1, 2046. Governor Newsom proposed in the May Revisions to the 2020-21 Budget to apply certain funds intended to reduce future obligations to STRS to the school districts' obligations to STRS in fiscal year 2020-21 to reduce the school district's contribution rates to STRS from 18.41% to approximately 16.15% in 2020-21 and from 18.2% to 16.02% in 2021-22. No assurance can be given that such proposal will be included in the adopted budget of State for fiscal year 2020-21.

The District contributed \$465,557 to STRS for fiscal year 2015-16, \$571,116 for fiscal year 2016-17, \$650,464 for fiscal year 2017-18, and \$762,122 for fiscal year 2018-19. Such contributions were equal to 100% of the required contributions for the respective years. The District has budgeted a contribution of \$1,312,019 for fiscal year 2019-20. With the implementation of AB 1469, the District anticipates that its contributions to STRS will increase in future fiscal years as compared to prior fiscal years. The District, nonetheless, is unable to predict all factors or any changes in law that could affect its required contributions to STRS in future fiscal years.

**PERS.** Classified employees working four or more hours per day are members of the Public Employees' Retirement System ("PERS"). PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the State statutes, as legislatively amended, with the Public Employees' Retirement Laws. The District is currently required to contribute to PERS at an actuarially determined rate, which is 19.721% of eligible salary expenditures for fiscal year 2019-20, while participants enrolled in PERS (whether enrolled prior to or subsequent to January 1, 2013) contribute 7% of their respective salaries.

On April 19, 2017, the Board of Administration of PERS adopted new contribution rates for school districts. The revised contribution rates are, as were the previous contribution rates, based on certain demographic assumptions adopted by the Board of Administration in February 2014 which took into account longer life spans of public employees from previous assumptions. Such demographic assumptions generally increase costs for the State and public agency employers (including school districts), which costs will be amortized over 20 years and were phased in over three years beginning in fiscal year 2014-15 for the State and amortized over 20 years and phased in over five years beginning in fiscal year 2016-17 for the employers. PERS estimated that the new demographic assumptions would cost public agency employers up to 5% of payroll for miscellaneous employees at the end of the five year

phase in period. To the extent, however, that current and future experiences differ from PERS' assumptions, the required employer contributions may vary. The 2017-18 contribution rate also took into account increased payroll over 2016-17, a lowered discount rate (which was approved in December 2016) as well as lower than predicted investment returns in prior years. As a result of payments to be made by the State as part of the 2019-20 State Budget, the estimated future employer contribution rates to PERS were again revised downward for fiscal years 2019-20 through 2025-26 but remain subject to annual adoption by the PERS Board of Administration. See "DISTRICT FINANCIAL INFORMATION- State Budget Measures" herein.

On April 21, 2020, the Board of Administration of PERS set the fiscal year 2020-21 employer contribution rate at 22.68%. The contribution rate reflected an initial actuarially determined rate of 23.35% that had been reduced by 0.67% after reflecting part of the State contribution. The Board of Administration of PERS also approved a continuation of the current 7% employee contribution rate for fiscal year 2020-21 for school employees subject to the Public Employees' Pension Reform Act of 2013 described below. Subsequent to the Board of Administration of PERS' action, the May Revision proposed that the employer contribution rate will be reduced from 22.68% to 20.7% in 2020-21 and from 25% to 22.84% in 2021-22. See "State Budget Measures – May Revisions to 2020-21 State Budget."

The District contributed \$244,153 to PERS for fiscal year 2015-16, \$305,470 for fiscal year 2016-17, \$361,758 for fiscal year 2017-18 and \$449,092 for fiscal year 2018-19 which amounts equaled 100% of required contributions to PERS. The District has budgeted a contribution of \$516,794 for fiscal year 2019-20.

**State Pension Trusts.** Each of STRS and PERS issues a separate comprehensive financial report that includes financial statements and required supplemental information. Copies of such financial reports may be obtained from each of STRS and PERS as follows: (i) STRS, P.O. Box 15275, Sacramento, California 95851-0275; (ii) PERS, P.O. Box 942703, Sacramento, California 94229-2703. Moreover, each of STRS and PERS maintains a website, as follows: (i) STRS: [www.calstrs.com](http://www.calstrs.com); (ii) PERS: [www.calpers.ca.gov](http://www.calpers.ca.gov). However, the information presented in such financial reports or on such websites is not incorporated into this Official Statement by any reference.

Both STRS and PERS have substantial statewide unfunded liabilities. The amount of these unfunded liabilities will vary depending on actuarial assumptions, returns on investments, salary scales and participant contributions. The following table summarizes information regarding the actuarially-determined accrued liability for PERS and STRS as of July 1, 2018.

**FUNDED STATUS**  
**STRS (DEFINED BENEFIT PROGRAM) and PERS**  
**Actuarial Valuation as of July 1, 2018**  
**(Dollar Amounts in Millions) <sup>(1)</sup>**

<u>Plan</u>	<u>Accrued Liability</u>	<u>Market Value of Trust Assets</u>	<u>Unfunded Liability</u>
Public Employees Retirement Fund (PERS)	\$92,071	\$64,846	(\$27,225)
State Teachers' Retirement Fund Defined Benefit Program (STRS)	297,603	211,367	(101,992)

<sup>(1)</sup> Amounts may not add due to rounding.

Source: PERS State & Schools Actuarial Valuation; STRS Defined Benefit Program Actuarial Valuation.

Unlike PERS, STRS contribution rates for participant employers, employees hired prior to the Implementation Date (defined herein) and the State are set by statute and do not currently vary from year-to-year based on actuarial valuations. As a result of the Reform Act (defined below), the contribution rate for STRS participants hired after the Implementation Date will vary from year-to-year based on actuarial



valuations. See “—California Public Employees’ Pension Reform Act of 2013” below. In recent years, the combined employer, employee and State contributions to STRS have been significantly less than actuarially required amounts. As a result, and due in part to investment losses, the unfunded liability of STRS has increased significantly. AB 1469 is intended to address this unfunded liability. The District can make no representations regarding the future program liabilities of STRS, or whether the District will be required to make larger contributions to STRS in the future. The District can also provide no assurances that the District’s required contributions to PERS will not increase in the future.

***California Public Employees’ Pension Reform Act of 2013.*** On September 12, 2012, the Governor signed into law the California Public Employee’s Pension Reform Act of 2013 (the “Reform Act”), which makes changes to both STRS and PERS, most substantially affecting new employees hired after January 1, 2013 (the “Implementation Date”). For STRS participants hired after the Implementation Date, the Reform Act changes the normal retirement age by increasing the eligibility for the 2% age factor (the age factor is the percent of final compensation to which an employee is entitled to for each year of service) from age 60 to 62 and increasing the eligibility of the maximum age factor of 2.4% from age 63 to 65. Similarly, for non-safety PERS participants hired after the Implementation Date, the Reform Act changes the normal retirement age by increasing the eligibility for the 2% age factor from age 55 to 62 and increases the eligibility requirement for the maximum age factor of 2.5% to age 67. Among the other changes to PERS and STRS, the Reform Act also: (i) requires all new participants enrolled in PERS and STRS after the Implementation Date to contribute at least 50% of the total annual normal cost of their pension benefit each year as determined by an actuary, (ii) requires STRS and PERS to determine the final compensation amount for employees based upon the highest annual compensation earnable averaged over a consecutive 36-month period as the basis for calculating retirement benefits for new participants enrolled after the Implementation Date (currently 12 months for STRS members who retire with 25 years of service), and (iii) caps “pensionable compensation” for new participants enrolled after the Implementation Date at 100% of the federal Social Security contribution and benefit base for members participating in Social Security or 120% for members not participating in social security, while excluding previously allowed forms of compensation under the formula such as payments for unused vacation, annual leave, personal leave, sick leave, or compensatory time off.

***GASB Statement Nos. 67 and 68.*** On June 25, 2012, GASB approved Statements Nos. 67 and 68 (“Statements”) with respect to pension accounting and financial reporting standards for state and local governments and pension plans. The new Statements, No. 67 and No. 68, replace GASB Statement No. 27 and most of Statements No. 25 and No. 50. The changes impact the accounting treatment of pension plans in which state and local governments participate. Major changes include: (1) the inclusion of unfunded pension liabilities on the government’s balance sheet (currently, such unfunded liabilities are typically included as notes to the government’s financial statements); (2) more components of full pension costs being shown as expenses regardless of actual contribution levels; (3) lower actuarial discount rates being required to be used for underfunded plans in certain cases for purposes of the financial statements; (4) closed amortization periods for unfunded liabilities being required to be used for certain purposes of the financial statements; and (5) the difference between expected and actual investment returns being recognized over a closed five-year smoothing period. In addition, according to GASB, Statement No. 68 means that, for pensions within the scope of the Statement, a cost-sharing employer that does not have a special funding situation is required to recognize a net pension liability, deferred outflows of resources, deferred inflows of resources related to pensions and pension expense based on its proportionate share of the net pension liability for benefits provided through the pension plan. Because the accounting standards do not require changes in funding policies, the full extent of the effect of the new standards on the District is not known at this time. The reporting requirements for pension plans took effect for the fiscal year beginning July 1, 2013 and the reporting requirements for government employers, including the District, took effect for the fiscal year beginning July 1, 2014.

The District's proportionate shares of the net pension liability of PERS and STRS, as of June 30, 2019, are as shown in the following table.

<u>Pension Plan</u>	<u>Proportionate Share of Net Pension Liability</u>
PERS	\$4,679,383
STRS	<u>7,352,560</u>
Total	\$12,031,943

*Source: The District.*

For further information about the District's contributions to PERS and STRS, see Note 9 in the District's audited financial statements for fiscal year ended June 30, 2019 attached hereto as APPENDIX B.

School districts' retirement contributions decrease when investment earnings rise and increase when investment earnings decline. As a result, declines in investment earnings may result in substantial increases in school district contributions. The District cannot determine whether current financial market losses and/or volatility might impact the value of investments held by either PERS or STRS to fund retirement benefits or whether the District's contribution rates to PERS or STRS might increase in the future as a result of any declines in the value of investments in response to the outbreak of COVID-19. See also "DISTRICT FINANCIAL INFORMATION – COVID 19 Outbreak and its Economic Impact" herein for information regarding the outbreak of COVID-19.

#### **Other Post-Employment Benefits**

In June 2004, the Governmental Accounting Standards Board ("GASB") pronounced Statement No. 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*. The pronouncement required public agency employers providing healthcare benefits to retirees to recognize and account for the costs for providing these benefits on an accrual basis and provide footnote disclosure on the progress toward funding the benefits. In June 2015, GASB replaced Statement No. 45 with Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

Employees who are eligible to receive retiree employment benefits other than pensions ("Health & Welfare Benefits") while in retirement must meet specific criteria, *i.e.*, age and years with the District. The District currently provides retiree medical, dental and vision benefits through a single-employer defined benefit plan administered by the District and offered as a package through California's Valued Trust. The District provides Health & Welfare Benefits to qualified eligible employees who retire from the District on or after age 55 with at least 10 years of service to the District, until age 65. As of June 30, 2017, eight (8) retirees were receiving Health and Welfare Benefits.

The following table shows the components of the District's annual Health and Welfare Benefits cost for the year, the amount actually contributed to fund Health and Welfare Benefits, and changes in the District's net Health and Welfare Benefits as of June 30, 2019.

<b><u>Total OPEB Liability</u></b>	
Service Cost	\$147,152
Interest	61,734
Changes of benefit terms	--
Differences between expected and actual experience	--
Changes of assumptions	57,030
Benefit payments	(88,646)
Implicit subsidy fulfilled	<u>(22,867)</u>
Net change in Total OPEB Liability	154,403
Total OPEB Liability - beginning	<u>1,759,145</u>
Total OPEB liability - ending	<u>\$1,913,548</u>

*Source: The District.*

Expenditures for post-employment healthcare benefits are recognized on a pay-as-you-go basis. As of June 30, 2019, the District had not set aside any amounts in an irrevocable trust in order to fund its Health & Welfare Benefits.

### **Risk Management**

The District is exposed to various risks of loss related to tortious liability, theft, damage or destruction of assets, errors or omissions, employee injuries or natural disasters.

The District participates in several joint powers agreements with the (i) the North Valley Schools Insurance Group ("NVSIG"), (ii) Northern California Schools Insurance Group ("NCSIG"), (iii) Tri-County Schools Insurance Group ("TCSIG"), (iv) Schools Excess Liability Fund ("SELF"), (v) Northern California Regional Liability Excess Fund Relief ("Relief") and (vi) California's Valued Trust ("CV"). Each JPA is governed by a board consisting of a representative from each member district. Each governing board controls the operations of its JPA independent of any influence by the District beyond the District's representation on the governing boards. The relationships between the District and the JPAs are such that neither JPA is a component unit of the District for financial reporting purposes. See also APPENDIX B –CORNING UNION HIGH SCHOOL DISTRICT AUDITED FINANCIAL STATEMENTS FOR FISCAL YEAR ENDED JUNE 30, 2019 – Note 10 hereto.

The District maintains insurance or self-insurance in such amounts and with such retentions and other terms providing coverages for property damage, fire and theft, general public liability and worker's compensation as are adequate, customary and comparable with such insurance maintained by similarly situated school districts. In addition, based upon prior claims experience, the District believes that the recorded liabilities for self-insured claims are adequate.

### **FCMAT AB 139 Extraordinary Audit**

In 2017, the District's Chief Business Official identified irregularities in vacation recording and travel expenses by the District's then-Superintendent. A private investigator presented a report to the Board and subsequently the then-Superintendent of the District, John Burch (the "Former Superintendent"), resigned his position as Superintendent. In September, 2017 the Fiscal Crisis and Management Assistance Team ("FCMAT") conducted an AB 139 Extraordinary Audit (the "Audit") to determine if fraud, misappropriation of funds or other illegal fiscal activities had occurred at the District. The Audit found that the Former Superintendent and "former CBO violated their fiduciary duty to the governing board, staff, students and parents of the district by ignoring established internal controls." The Audit also found that "[b]ased on the evidence in the [Audit], there is sufficient documentation to

demonstrate that fraud, mismanagement and misappropriation of the district's funds and assets may have occurred" and recommended that the County Superintendent notify the Board, and certain State and local authorities that such activity may have occurred.

The District appointed a new superintendent in 2017, who, in response to the Audit findings, initiated new credit-card procedures and internal policies after consultation with the County Office of Education. The District continues to examine and evaluate business practices and procedures to ensure that public funds are spent in accordance with District policy and applicable laws.

### **Certain Existing Obligations**

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

**Long-Term Debt.** A schedule of changes in long-term debt for the year ended June 30, 2019, is shown below:

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

Source: The District.

**General Obligation Bonds.** Pursuant to the Authorization, the District received authorization to issue \$8,300,000 principal amount of general obligation bonds. The first series of bonds were issued under the Authorization in April 2017 in the principal amount of \$3,000,000. The second series of bonds were issued under the Authorization in November 2018 in the principal amount of \$2,700,000. After the issuance of the Bonds, no additional bonds will remain for issuance under the Authorization.\*

\* Preliminary, subject to change.

**Qualified Zone Academy Bonds.** In November 2013, the District issued Qualified Zone Academy Bonds (the “QZABs”) totaling \$2,864,000 to finance the construction of solar panels. The QZABs bear interest at 1.5% and mature in 2031. As of June 30, 2019, the QZABs were outstanding in the principal amount of \$2,403,348.

**Capital Leases.** The District leases certain vehicles and a phone system under agreements that provide for title to pass upon expiration of the lease period. The District’s minimum lease payments under all of its capital leases are as follows:

Fiscal year ending June 30	Principal	Interest	Total
2020	\$19,816	\$5,959	\$25,775
2021	83,848	2,801	86,649
2022	6,559	456	7,015
Total	\$110,223	\$9,216	\$119,439

Source: The District.

**Long-Term Line of Credit.** The District maintains a line of credit with Stifel Bank & Trust in the amount of \$2,680,000 which is used to finance certain expenditures related to Rodgers Trust Ranch, a ranch established in 2001 with approximately \$3.2 million left to the District from the estate of Daniel and Wealthy Rodgers. Draws on the line of credit bear interest at a rate of LIBOR plus 2.5% and the principal balance as of June 30, 2019 was \$ \_\_\_\_\_. The line of credit does not have a due date.

In addition to the Rodgers Trust Ranch, an endowment was created from which the District withdraws \$198,000 annually in interest to pay for the maintenance and development of the Rodgers' Ranch property and to provide scholarships for the students of the District. No funds from the Trust are ever used to provide for non-ranch District expenses. [To be confirmed by District].

#### TEHAMA COUNTY POOLED INVESTMENT FUND

Under California law, the District is required to pay all monies received from any source into the Tehama County Treasury to be held on behalf of the District. The Treasurer has authority to implement and oversee the investment of funds on deposit in commingled funds of the Treasury.

Decisions on the investment of funds in the Pooled Investment Fund are made by the County Treasurer and her deputies in accordance with established policy guidelines. In the County, investment decisions are governed by California Government Code Sections 53601 and 53635, *et seq.*, which govern legal investments by local agencies in the State of California, and a more restrictive Investment Policy proposed by the County Treasurer and adopted by the County Board of Supervisors on an annual basis. The Investment Policy is reviewed and approved annually by the County Board of Supervisors. The County Treasurer’s compliance with the Investment Policy is also audited annually by an independent certified public accountant.

Neither the District nor the Underwriter has made an independent investigation of the investments in the Pooled Investment Fund and has made no assessment of the current County Investment Policy. The value of the various investments in the Pooled Investment Fund will fluctuate on a daily basis as a result of a multitude of factors, including generally prevailing interest rates and other economic conditions. Additionally, the County Treasurer, after a review by the Committee and approval by the Board may

change the County Investment Policy at any time. Therefore, there can be no assurance that the values of the various investments in the Pooled Investment Fund will not vary significantly from the values described therein.

## **CONTINUING DISCLOSURE**

The District has covenanted for the benefit of the Owners of the Bonds to provide certain financial information and operating data relating to the District (the "Annual Report") by not later than 9 months following the end of the District's fiscal year (currently ending June 30), which date would be April 1, commencing with the report for the 2019-20 fiscal year, and to provide notices of the occurrence of certain enumerated events. The District has entered into a Continuing Disclosure Agreement ("Continuing Disclosure Agreement") for the benefit of the Owners of the Bonds. The Annual Report and each notice of enumerated events will be filed by the District with the Electronic Municipal Markets Access system ("EMMA") of the Municipal Securities Rulemaking Board (the "MSRB"), or any other repository then recognized by the Securities and Exchange Commission. The specific nature of the information to be contained in the Annual Report or the notices of enumerated events is set forth in APPENDIX D – FORM OF CONTINUING DISCLOSURE AGREEMENT hereto. These covenants have been made in order to assist the Underwriter in complying with Securities and Exchange Commission Rule 15c2-12(b)(5).

During the past five years, the District has not failed to comply, in all material respects, with any previous undertakings it has entered into with respect to the Rule. The District has engaged Isom Advisors, a Division of Urban Futures, Inc. to act as Dissemination Agent with respect to the undertaking to be entered into with respect to the Bonds and to assist the District with compliance with its current and future continuing disclosure obligations.

## **LEGAL MATTERS**

The legal opinion of Dannis Woliver Kelley, San Diego, California, Bond Counsel to the District ("Bond Counsel"), attesting to the validity of the Bonds, will be supplied to the Underwriter of the Bonds without charge, a form of which is attached hereto as Appendix A. Dannis Woliver Kelley is also acting as Disclosure Counsel to the District. Jones Hall, A Professional Law Corporation is acting as counsel to the Underwriter. Bond Counsel and Disclosure Counsel and Underwriter's Counsel will receive compensation contingent upon the sale and delivery of the Bonds.

### **Limitation on Remedies; Amounts Held in the County Treasury Pool**

The opinion of Bond Counsel, the proposed form of which is attached hereto as APPENDIX A, is qualified by reference to bankruptcy, insolvency and other laws relating to or affecting creditor's rights. The rights of the Owners of the Bonds are subject to certain limitations. Enforceability of the rights and remedies of the Owners of the Bonds, and the obligations incurred by the District, are limited by applicable bankruptcy, insolvency, reorganization, moratorium, and similar laws relating to or affecting the enforcement of creditors' rights generally, now or hereafter in effect, equity principles that may limit the specific enforcement under State law of certain remedies, the exercise by the United States of America of the powers delegated to it by the Constitution, the reasonable and necessary exercise, in certain exceptional situations, of the police powers inherent in the sovereignty of the State and its governmental bodies in the interest of serving a significant and legitimate public purpose, and the limitations on remedies against school and community college districts in the State. Bankruptcy proceedings, if initiated, could subject the beneficial owners of the Bonds to judicial discretion and interpretation of their rights in bankruptcy or otherwise, and consequently may entail risks of delay, limitation, or modification of their rights.

Under Chapter 9 of the Federal Bankruptcy Code (Title 11, United States Code) (the "Bankruptcy Code"), which governs the bankruptcy proceedings for public agencies, no involuntary petitions for bankruptcy relief are permitted. While current State law precludes school districts from voluntarily seeking bankruptcy relief under Chapter 9 of the Bankruptcy Code without the concurrence of the State, such concurrence could be granted or State law could be amended.

The Resolution and the Act require the County to annually levy *ad valorem* taxes upon all property subject to taxation by the District, without limitation as to rate or amount (except as to certain personal property which is taxable at limited rates), for the payment of the principal of, premium, if any, and interest on the Bonds. The County, on behalf of the District, is thus expected to be in possession of the annual *ad valorem* taxes and certain funds to repay the Bonds and may invest these funds in the County's Investment Pool, as described in APPENDIX E – TEHAMA COUNTY INVESTMENT POLICY STATEMENT attached hereto. In the event the District or the County were to go into bankruptcy, a federal bankruptcy court might hold that the Owners of the Bonds are unsecured creditors with respect to any funds received by the District or the County prior to the bankruptcy, where such amounts are deposited into the County Treasury Pool, and such amounts may not be available for payment of the principal of and interest on the Bonds unless the Owners of the Bonds can "trace" those funds. There can be no assurance that the Owners could successfully so "trace" such taxes on deposit in the District's Debt Service Fund where such amounts are invested in the County Investment Pool. Under any such circumstances, there could be delays or reductions in payments on the Bonds.

#### **California Senate Bill 222**

Government Code Section 53515, added by SB 222, applicable to general obligations bonds issued after its effective date, removes the extra step between (a) the issuance of general obligation bonds by cities, counties, cities and counties, school districts, community college districts, authorities and special districts; and (b) the imposition of a lien on the future *ad valorem* property taxes that are the source of repayment of the general obligation bonds. By clarifying that the lien created with each general obligation bond issuance is a "statutory" lien (consistent with bankruptcy statutory law and case precedent), SB 222, while it does not prevent default, should reduce the ultimate bankruptcy risk of non-recovery on local general obligation bonds, and thus potentially improve ratings, interest rates and bond cost of issuance.

#### **TAX MATTERS**

The delivery of the Bonds is subject to delivery of the opinion of Bond Counsel, to the effect that interest on the Bonds for federal income tax purposes under existing statutes, regulations, published rulings, and court decisions (1) will be excludable from the gross income, as defined in section 61 of the Internal Revenue Code of 1986, as amended to the date of initial delivery of the Bonds (the "Code"), of the owners thereof pursuant to section 103 of the Code, and (2) will not be included in computing the alternative minimum taxable income of the owners thereof. The delivery of the Bonds is also subject to the delivery of the opinion of Bond Counsel, based upon existing provisions of the laws of the State of California, that interest on the Bonds is exempt from personal income taxes of the State of California. The form of Bond Counsel's anticipated opinion respecting the Bonds is included in APPENDIX A. The statutes, regulations, rulings, and court decisions on which such opinions will be based are subject to change.

In rendering the foregoing opinions, Bond Counsel will rely upon the representations and certifications of the District made in a certificate (the "Tax Certificate") of even date with the initial delivery of the Bonds pertaining to the use, expenditure, and investment of the proceeds of the Bonds and will assume continuing compliance with the provisions of the Resolution by the District subsequent to the

issuance of the Bonds. The Tax Certificate contains covenants by the District with respect to, among other matters, the use of the proceeds of the Bonds and the facilities and equipment financed therewith by persons other than state or local governmental units, the manner in which the proceeds of the Bonds are to be invested, if required, the calculation and payment to the United States Treasury of any "arbitrage profits" and the reporting of certain information to the United States Treasury. Failure to comply with any of these covenants could cause interest on the Bonds to be includable in the gross income of the owners thereof from the date of the issuance of the Bonds.

Except as described above, Bond Counsel will express no other opinion with respect to any other federal, State or local tax consequences under present law, or proposed legislation, resulting from the receipt or accrual of interest on, or the acquisition or disposition of, the Bonds. Prospective purchasers of the Bonds should be aware that the ownership of tax-exempt obligations such as the Bonds may result in collateral federal tax consequences to, among others, financial institutions, life insurance companies, property and casualty insurance companies, S corporations with subchapter C earnings and profits, certain foreign corporations doing business in the United States, individual recipients of Social Security or Railroad Retirement benefits, individuals otherwise qualifying for the earned income tax credit, owners of an interest in a financial asset securitization investment trust, and taxpayers who may be deemed to have incurred or continued indebtedness to purchase or carry, or who have paid or incurred certain expenses allocable to, tax-exempt obligations. Prospective purchasers should consult their own tax advisors as to the applicability of these consequences to their particular circumstances.

Bond Counsel's opinion is not a guarantee of a result, but represents its legal judgment based upon its review of existing statutes, regulations, published rulings and court decisions and the representations and covenants of the District described above. No ruling has been sought from the Internal Revenue Service ("IRS" or the "Service") or the State of California with respect to the matters addressed in the opinion of Bond Counsel, and Bond Counsel's opinion is not binding on the Service or the State of California. The Service has an ongoing program of auditing the tax status of the interest on municipal obligations. If an audit of the Bonds is commenced, under current procedures, the Service is likely to treat the District as the "taxpayer," and the Owners of the Bonds would have no right to participate in the audit process. In responding to or defending an audit of the tax-exempt status of the interest on the Bonds, the District may have different or conflicting interests from the owners of the respective Bonds. Public awareness of any future audit of the Bonds could adversely affect the value and liquidity of the Bonds during the pendency of the audit, regardless of its ultimate outcome.

#### ***Tax Accounting Treatment of Discount and Premium on Certain of the Bonds***

The initial public offering price of certain of the Bonds (the "Discount Bonds") may be less than the amount payable on such Bonds at maturity. An amount equal to the difference between the initial public offering price of a Discount Bond (assuming that a substantial amount of the Bonds of that maturity are sold to the public at such price) and the amount payable at maturity constitutes original issue discount to the initial purchaser of such Discount Bond. The tax rules requiring inclusion in income annually by the holder of a debt instrument having original issue discount of the daily portion of original issue discount for each day during a taxable year in which such holder held such debt instrument is inapplicable to the Bonds. A portion of such original issue discount, allocable to the holding period of such Discount Bond by the initial purchaser, will, upon the disposition of such Discount Bond (including by reason of its payment at maturity), be treated as interest excludable from gross income, rather than as taxable gain, and will be added to the holder's basis in the Discount Bond, for federal income tax purposes, on the same terms and conditions as those for other interest on the bonds described above under "TAX MATTERS." Such interest is considered to be accrued in accordance with the constant-yield-to-maturity method over the life of a Discount Bond taking into account the semiannual compounding of accrued interest at the yield to maturity on such Discount Bond, and generally will be allocated to an



original purchaser in a different amount from the amount of the payment denominated as interest actually received by the original purchaser during the tax year.

However, such interest may be required to be taken into account in determining the amount of the branch profits tax applicable to certain foreign corporations doing business in the United States, even though there will not be a corresponding cash payment. In addition, the accrual of such interest may result in certain other collateral federal income tax consequences to, among others, financial institutions, life insurance companies, property and casualty insurance companies, S corporations with subchapter C earnings and profits, individual recipients of Social Security or Railroad Retirement benefits, individuals otherwise qualifying for the earned income tax credit, and taxpayers who may be deemed to have incurred or continued indebtedness to purchase or carry, or who have paid or incurred certain expenses allocable to, tax-exempt obligations. Moreover, in the event of the redemption, sale or other taxable disposition of a Discount Bond by the initial Owner prior to maturity, the amount realized by such Owner in excess of the basis of such Discount Bond in the hands of such Owner (adjusted upward by the portion of the original issue discount allocable to the period for which such Discount Bond was held) is includable in gross income.

Owners of Discount Bonds should consult with their own tax advisors with respect to the determination for federal income tax purposes of accrued interest upon disposition of Discount Bonds and with respect to the state and local tax consequences of owning Discount Bonds. It is possible that, under applicable provisions governing determination of state and local income taxes, accrued interest on Discount Bonds may be deemed to be received in the year of accrual even though there will not be a corresponding cash payment.

The initial offering price of certain Bonds (the "Premium Bonds"), may be greater than the amount payable on such bonds at maturity. An amount equal to the difference between the initial public offering price of a Premium Bond (assuming that a substantial amount of the Bonds of that maturity are sold to the public at such price) and the amount payable at maturity constitutes premium to the initial purchaser of such Premium Bonds. The basis for federal income tax purposes of a Premium Bond in the hands of such initial purchaser must be reduced each year by the amortizable bond premium, although no federal income tax deduction is allowed as a result of such reduction in basis for amortizable bond premium. Such reduction in basis will increase the amount of any gain (or decrease the amount of any loss) to be recognized for federal income tax purposes upon a sale or other taxable disposition of a Premium Bond. The amount of premium which is amortizable each year by an initial purchaser is determined by using such purchaser's yield to maturity. Purchasers of the Premium Bonds should consult with their own tax advisors with respect to the determination of amortizable bond premium with respect to the Premium Bonds for federal income purposes and with respect to the state and local tax consequences of owning Premium Bonds.

***Form of Bond Counsel Opinion.*** The form of the proposed opinion of Bond Counsel relating to the Bonds is attached to this Official Statement as APPENDIX A.

## **LEGALITY FOR INVESTMENT**

Under provisions of the California Financial Code, the Bonds are legal investments for commercial banks in California to the extent that the Bonds, in the informed opinion of the investing bank, are prudent for the investment of funds of depositors. Under provisions of the California Government Code, the Bonds are eligible to secure deposits of public moneys in California.

## BANK QUALIFICATION

The District has designated the Bonds as “qualified tax-exempt obligations,” thereby allowing certain financial institutions that are holders of such qualified tax-exempt obligations to deduct a portion of such institution’s interest expense allocable to such qualified tax-exempt obligations, all as determined in accordance with Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

## RATING

S&P Global Ratings, a business unit of Standard & Poor’s Financial Services LLC (“S&P”) has assigned its municipal bond rating of “\_\_\_” to the Bonds. Such ratings reflect only the views of S&P and an explanation of the significance of such rating may be obtained as follows: S&P at Municipal Finance Department, 55 Water Street, New York, New York 10041, tel. (212) 208-8000. There is no assurance that such rating will continue for any given period of time or that it will not be revised downward or withdrawn entirely if, in the judgment of the rating agency, circumstances so warrant. Any such downward revision or withdrawal of such rating may have an adverse effect on the market price of the Bonds.

Generally, rating agencies base their ratings on information and materials furnished to them (which may include information and material from the District which is not included in this Official Statement) and on investigations, studies and assumptions by the rating agencies.

## UNDERWRITING

D.A. Davidson & Co. (the “Underwriter”), has agreed to purchase the Bonds at the purchase price of \$\_\_\_\_\_ (reflecting the principal amount of the Bonds plus a net original issue premium in the amount of \$\_\_\_\_\_ less an Underwriter’s discount of \$\_\_\_\_\_), at the rates and yields shown on the inside cover hereof.

The Underwriter may offer and sell the Bonds to certain dealers and others at yields other than the yields stated on the inside cover page. The offering prices may be changed from time to time by the Underwriter.

## NO LITIGATION

No litigation is pending concerning the validity of the Bonds, and the District’s certificate to that effect will be furnished to purchasers at the time of the original delivery of the Bonds. The District is not aware of any litigation pending or threatened questioning the political existence of the District or contesting the District’s ability to receive *ad valorem* taxes or to collect other revenues or contesting the District’s ability to issue the Bonds.

### OTHER INFORMATION

References are made herein to certain documents and reports which are brief summaries thereof which do not purport to be complete or definitive and reference is made such documents and reports for full and complete statements of the contents thereof. Copies of the Resolution are available upon request from the Corning Union High School District 643 Blackburn Avenue Corning, California 96021.

Any statements in this Official Statement involving matters of opinion, whether or not expressly so stated, are intended as such and not as representations of fact. This Official Statement is not be construed as a contract or agreement between the District and the purchasers or Owners of any of the Bonds.

The execution and delivery of this Official Statement has been duly authorized by the District.

CORNING UNION HIGH SCHOOL DISTRICT

By: \_\_\_\_\_  
Superintendent

**APPENDIX A**  
**FORM OF BOND COUNSEL OPINION**

[Closing date]

Board of Trustees  
Corning Union High School District  
643 Blackburn Avenue  
Corning, California 96021

Re:     \$\_\_\_\_\_ Corning Union High School District (County of Tehama, California) General  
          Obligation Bonds, 2016 Election, 2020 Series C

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Ladies and Gentlemen:

We have acted as bond counsel for the Corning Union High School District (County of Tehama, California) (the "District"), in connection with the issuance by the District of \$\_\_\_\_\_ aggregate principal amount of the District's General Obligation Bonds, 2016 Election, 2020 Series C (the "Bonds"). The Bonds are issued pursuant to the Government Code of the State of California (commencing at Section 53506), as amended and that certain resolution adopted by the Board of Trustees of the District on \_\_\_\_\_, 2020 (the "Resolution"). All terms used herein and not otherwise defined shall have the meanings given to them in the Resolution.

As bond counsel, we have examined copies certified to us as being true and complete copies of the proceedings of the District for the authorization and issuance of the Bonds, including the Resolution. Our services as such bond counsel were limited to an examination of such proceedings and to the rendering of the opinions set forth below. In this connection, we have also examined such certificates of public officials and officers of the District and the County of Tehama (the "County") as we have considered necessary for the purposes of this opinion.

Certain agreements, requirements and procedures contained or referred to in the Resolution and other relevant documents may be changed and certain actions (including, without limitation, defeasance of Bonds) may be taken or omitted under the circumstances and subject to the terms and conditions set forth in such documents. No opinion is expressed herein as to any effect on any Bond if any such change occurs or action is taken or omitted upon the advice or approval of counsel other than ourselves.

The opinions expressed herein are based on an analysis of existing laws, regulations, rulings and court decisions and cover certain matters not directly addressed by such authorities. Such opinions may be affected by actions taken or omitted or events occurring after the date hereof. We have not undertaken to determine, or to inform any person, whether any such actions or events are taken or do occur. Our engagement with respect to the Bonds has concluded with their issuance, and we disclaim any obligation to update this letter. We have assumed the genuineness of all documents and signatures presented to us (whether as originals or as copies) and the due and legal execution and delivery thereof by any parties other than the District. We have not undertaken to verify independently, and have assumed, the accuracy of the factual matters represented, warranted or certified in the documents referred to in the second paragraph hereof. Furthermore, we have assumed compliance with all covenants and agreements contained in the Resolution. We call attention to the fact that the rights and obligations under the Bonds

and the Resolution may be subject to bankruptcy, insolvency, reorganization, arrangement, fraudulent conveyance, moratorium and other laws relating to or affecting creditors, rights, to the application of equitable principles, to the exercise of judicial discretion in appropriate cases and to the limitations on legal remedies against public entities in the State of California. We express no opinion with respect to any indemnification, contribution, choice of law, choice of forum or waiver provisions contained in the foregoing documents. We express no opinion and make no comment with respect to the sufficiency of the security for the marketability of the Bonds. Finally, we undertake no responsibility for the accuracy, completeness or fairness of the Official Statement or other offering material relating to the Bonds and express no opinion herein with respect thereto.

Based on and subject to the foregoing and in reliance thereon, as of the date hereof, we are of the following opinions:

1. The Bonds constitute valid and binding general obligations of the District.
2. The Bonds are payable as to both principal and interest from the proceeds of a levy of *ad valorem* taxes on all property subject to such taxes in the District, which taxes are unlimited as to rate or amount, except for certain personal property that is taxable at limited rates.
3. The Resolution has been duly adopted and constitutes a valid and binding obligation of the District enforceable against the District in accordance with its terms.
4. Interest on the Bonds is excluded from the gross income of the owners thereof for federal income tax purposes under Section 103 of the Internal Revenue Code of 1986, as amended.
5. Interest on the Bonds is exempt from personal income taxes of the State of California.

Ownership of tax-exempt obligations such as the Bonds may result in collateral tax consequences. The nature and extent of these other tax consequences will depend upon the particular tax status of the owner of the Bonds or such owner's other items of income or deduction. We express no opinion with respect to any federal, state, or local tax consequences, under present law or any proposed legislation, resulting from the receipt or accrual of interest on, or the acquisition or disposition of, the Bonds.

Our opinions are based on existing law, which is subject to change. Such opinions are further based on our knowledge of facts as of the date hereof. We assume no duty to update or supplement our opinions to reflect any facts or circumstances that may thereafter come to our attention or to reflect any changes in any law that may thereafter occur or become effective. Our opinions represent our legal judgment based upon our review of existing law that we deem relevant to such opinions and in reliance upon the representations and covenants referenced above.

The foregoing opinions represent our legal judgment based upon a review of existing legal authorities that we deem relevant to render such opinions and are not a guarantee of results.

Respectfully submitted,

Dannis Woliver Kelley

**APPENDIX B**

**CORNING UNION HIGH SCHOOL DISTRICT  
AUDITED FINANCIAL STATEMENTS  
FOR FISCAL YEAR ENDED JUNE 30, 2019**

## **APPENDIX C**

### **GENERAL ECONOMIC AND DEMOGRAPHIC INFORMATION FOR THE COUNTY OF TEHAMA**

The following information concerning Tehama County (the "County") is included only for the purpose of supplying general information regarding the area served by the District. The Bonds are not a debt of the County.

#### **Introduction**

The District is located in the County. The County lies midway between Sacramento and the Oregon border, in the northern Sacramento Valley. The County is bordered by Shasta County to the north, Trinity and Mendocino counties to the west, Glenn and Butte counties to the south, and Plumas County to the east. The western boundary of Tehama County is located in the Pacific Coast Range, and the eastern boundary is the Cascade Mountains. The County comprises approximately 2,950 square land miles and 1,887,807 acres. The topography consists of rolling foothills, fertile valleys, flat-topped buttes, and vast rangelands. Some areas of the County are cultivated and planted with grains, and most of the rolling hills and terrace lands are used for winter and spring grazing by cattle and sheep. Almonds, walnuts, prunes, olives, peaches, strawberries and various grain crops are produced and grown in the County.

The central portion of the County is bisected by the Sacramento River Valley. The County also contains large amounts of national forests in the hills and mountains to the east and west. A small part of the Lassen Volcanic National Park extends into the northeast corner of the County.

Three communities within the County, Corning, Red Bluff, and Tehama, are incorporated cities. The City of Red Bluff was established as the County seat in 1856. It is located along the Sacramento River and serves as a transportation hub to export agricultural and lumber products. The City of Corning serves as an agricultural hub for olives, plums, walnuts, almonds, and peaches, as well as cattle and sheep. The City of Tehama was established as a trading hub due to its proximity to the Sacramento River.

## Population

The following table shows historical population statistics for the incorporated cities in the County as well as the County.

### POPULATION OF TEHAMA COUNTY AND INCORPORATED CITIES Calendar Years 2016 through 2019

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Corning	7,500	7,541	7,515	7,534	7,620
Red Bluff	14,048	13,856	13,858	14,166	14,245
Tehama	431	432	430	442	445
Balance of County	41,955	42,120	42,236	42,501	42,819
Total County	63,934	63,949	64,039	64,643	65,129

Based on 2010 Census benchmark and Population Estimates for Cities, Counties, and State.  
Source: California State Department of Finance.

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## Employment

The County, State and United States civilian labor force figures are shown in the following table for the years 2015 through 2019, the most recent annual information available. The unemployment rate in the County in 2019 was 5.5%. In contrast, the average unemployment rate in California in 2019 was 3.9%. The higher rate in the County reflects the effect of agricultural employment and the seasonal pattern of crop harvesting and food processing. The County figures are County-wide and may not necessarily reflect employment trends in the District.

### TEHAMA COUNTY, CALIFORNIA, AND UNITED STATES Labor Force, Employment, and Unemployment<sup>(1)</sup>

Year and Area	Labor Force	Employment	Unemployment	Unemployment Rate <sup>(2)</sup>
2015				
Tehama County	25,190	23,190	2,000	8.0%
California	18,981,800	17,798,600	1,183,200	6.2
United States	157,130,000	148,834,000	8,296,000	5.3
2016				
Tehama County	25,160	23,360	1,790	7.1%
California	19,093,700	18,048,800	1,044,800	5.5%
United States	159,187,000	151,436,000	7,751,000	4.9
2017				
Tehama County	25,600	23,970	1,630	6.4%
California	19,312,000	18,393,100	918,900	4.8
United States	160,320,000	153,337,000	6,982,000	4.4
2018				
Tehama County	25,520	24,050	1,470	5.8%
California	19,398,200	18,582,800	815,400	4.2
United States	163,111,000	156,825,000	6,286,000	3.9
2019				
Tehama County	25,650	24,230	1,420	5.5%
California	19,483,790	18,729,074	754,716	3.9
United States	164,556,000	158,803	5,753,000	3.5

<sup>(1)</sup> Data reflects employment status of individuals by place of residence.

<sup>(2)</sup> Unemployment rate is based on unrounded data.

Source: California State Employment Development Department and U.S. Department of Labor.

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## Industry

Government is the largest employer in the County followed by trade, transportation and utilities, and educational and health services. The table below shows the estimated employment by industry group for 2015 through 2019, the most recent data available.

**COUNTY OF TEHAMA  
EMPLOYMENT BY INDUSTRY  
ANNUAL AVERAGES  
2015 through 2019 by Class of Work**

	2015	2016	2017	2018	2019
Agriculture total	1,700	1,830	1,940	1,900	1,880
Mining, logging and construction	690	700	740	830	960
Manufacturing	1,810	1,810	1,820	1,880	1,810
Trade, transportation and utilities	3,660	3,920	4,000	4,040	4,080
Wholesale trade	340	300	300	290	290
Retail	1,830	2,050	2,030	2,060	2,110
Information	60	80	110	100	90
Finance	330	360	360	320	310
Professional and business services	670	810	880	820	870
Educational and health services	2,870	2,830	2,950	3,140	3,330
Leisure and hospitality	1,390	1,340	1,420	1,480	1,480
Other Services	340	330	310	330	300
Government	<u>4,030</u>	<u>4,060</u>	<u>4,140</u>	<u>4,160</u>	<u>4,160</u>
Non-Agriculture Total	15,840	16,230	16,710	17,080	17,370

Source: California State Employment Development Department.

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## Major Employers Within the County

The County is host to a diverse mix of major employers representing industries ranging from agriculture and education and health services to lumber production and retail sales. The following table lists the County's major employers, without regard to the number of employees.

### COUNTY OF TEHAMA 2019 MAJOR EMPLOYERS (listed in alphabetical order by employer name)

<u>Employer</u>	<u>Location</u>	<u>Industry</u>
Bell-Carter Olive Co.	Corning	Olives (whls)
CAL Fire	Red Bluff	Fire Departments
Crain Walnut Shelling Inc	Los Molinos	Dried/Dehydrated Fruits Vegetables
Home Depot	Red Bluff	Home Centers
I-5 RV Park at Rolling Hls Csn	Corning	Casinos
Pactiv	Red Bluff	Packaging Materials – Manufacturers
Petro Stopping Ctr	Corning	Truck Stops & Plazas
Precision Towing	Red Bluff	Wrecker Service
Raley's	Red Bluff	Grocers-Retail
RBNC	Red Bluff	Convalescent Homes
Red Bluff High School	Red Bluff	Schools
Red Bluff Union High Sch Dist	Red Bluff	School Districts
Sierra Pacific Industries	Corning	Lumber-Manufacturers
Sierra Pacific Industries	Red Bluff	Lumber-Manufacturers
Sierra Pacific Windows	Red Bluff	Windows
St. Elizabeth Community Hosp	Red Bluff	Hospitals
Tehama County Controller	Red Bluff	Government Officers-County
Tehama County Dept of Ed	Red Bluff	Government Officers-County
Tehama County Health Svc	Red Bluff	Government Officers-County
Tehama County Health Svc Agency	Red Bluff	Government Officers-County
Tehama County Mental Health	Red Bluff	Government Officers-County
Tehama County Sherriff/Records	Red Bluff	Government Officers-County
Tehama County Social Svc Dept	Red Bluff	Government Officers-County
Walmart Distribution Ctr	Red Bluff	Distribution Centers (whls)
Walmart Supercenter	Red Bluff	Department Stores

Source: America's Labor Market Information System (ALMIS) Employer Database, 2018 2nd Edition. Employer information is provided by Infogroup, Omaha, NE, 800/555-5211. ©2019. All Rights Reserved. California Employment Development Department.

## Commercial Activity

The table below shows the number of permits and taxable transactions in the County between 2015 and 2019, the most recent data available.

### COUNTY OF TEHAMA Valuation of Taxable Transactions Fiscal Years 2015 through 2019

Year	Retail Permits	Taxable Transactions- Retail*	Total Permits	Taxable Transactions- Total*
2015	1,359	\$597,086	1,994	\$780,122
2016	1,365	607,771	2,015	793,062
2017	1,311	172,270	1,933	816,168
2018	1,359	681,386	2,051	836,284
2019	1,365	736,208	2,085	950,582

\* In thousands.

Source: California Board of Equalization Taxable Sales in California.

## Transportation

Two major north-south highways and one east-west highway serve regional traffic in the County. These include Interstate 5, which is in the middle of Sacramento County and provides direct access to the cities of Red Bluff and Corning; State Route 99, which enters from Butte County on the County's southeastern side; and State Route 36. Portions of State Routes 32 and 89 pass through the eastern part of the County.

The County has a local public transportation service, Tehama Rural Area Express (TRAX), which operates in Red Bluff and provides service to Los Molinos and Corning. Greyhound buses also stop in Red Bluff. The County has two small general aviation airports, Red Bluff Municipal Airport and Corning Municipal Airport.

## Education

Shasta Community College has a campus in the County, and the County is approximately 35 miles from California State University, Chico. In addition, 19 public school districts provide kindergarten through twelfth grade educational services throughout the County.

## APPENDIX D

### FORM OF CONTINUING DISCLOSURE CERTIFICATE

This Continuing Disclosure Agreement (this "Disclosure Certificate") is executed and delivered by the Corning Union High School District (the "District") in connection with the execution and delivery of \$\_\_\_\_\_ aggregate principal amount of the District's General Obligation Bonds, 2016 Election, 2020 Series C (the "Bonds"). The Bonds are being issued pursuant to a Resolution adopted by the Board of Trustees of the District on \_\_\_\_\_, 2020 (the "Resolution"). Capitalized terms used but not defined herein shall have the meanings ascribed thereto in the Resolution.

In consideration of the execution and delivery of the Bonds by the District and the purchase of such Bonds by the Underwriter described below, the District hereby covenants and agrees as follows:

**SECTION 1. Purpose of the Disclosure Agreement.** This Disclosure Agreement is being executed and delivered by the District for the benefit of the Bondholders and in order to assist D.A. Davidson & Co. (the "Underwriter") in complying with Rule 15c2-12(b)(5) (the "Rule") adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended.

**SECTION 2. Additional Definitions.** In addition to the above definitions and the definitions set forth in the Resolution, the following capitalized terms shall have the following meanings:

"Annual Report" shall mean any Annual Report provided by the District pursuant to, and as described in, Sections 4 and 5 of this Disclosure Agreement.

"Bondholder" or "Holder" means any holder of the Bonds or any beneficial owner of the Bonds so long as they are immobilized with DTC.

"Dissemination Agent" shall mean any Dissemination Agent, or any alternate or successor Dissemination Agent, designated in writing by the Superintendent (or otherwise by the District), which Agent has evidenced its acceptance in writing. The Dissemination Agent shall be Isom Advisors, a Division of Urban Futures, Inc.

"Financial Obligation" shall mean a (i) debt obligation; (ii) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (iii) guarantee of (i) or (ii). The term financial obligation shall not include municipal securities as to which a final official statement has been provided to the MSRB consistent with the Rule.

"Listed Event" means any of the events listed in Section 6 of this Disclosure Agreement.

"MSRB" shall mean the Municipal Securities Rulemaking Board, through its electronic municipal market access system, which can be found at <http://emma.msrb.org/>, or any repository of disclosure information that may be designated by the Securities and Exchange Commission for purposes of the Rule.

**SECTION 3. CUSIP Numbers and Final Official Statement.** The CUSIP Numbers for the Bonds have been assigned. The Final Official Statement relating to the Bonds is dated \_\_\_\_, 2020 ("Final Official Statement").

SECTION 4. Provision of Annual Reports.

(a) The District shall cause the Dissemination Agent, not later than 9 months after the end of the District's fiscal year (currently ending June 30), which date would be April 1, commencing with the report for the fiscal year ending June 30, 2020, which would be due on April 1, 2021, to provide to the MSRB an Annual Report which is consistent with the requirements of Section 5 of this Disclosure Agreement. The Annual Report may be submitted as a single document or as separate documents comprising a package, and may cross-reference other information as provided in Section 5 of this Disclosure Agreement; provided that the audited financial statements of the District may be submitted, when and if available, separately from the balance of the relevant Annual Report.

(b) If the District is unable to provide to the MSRB an Annual Report by the date required in paragraph (a) above, the District, in a timely manner, shall send a notice to the MSRB in substantially the form attached as Exhibit A.

(c) The Dissemination Agent shall:

(i) determine the name and address of the MSRB each year prior to the date established hereunder for providing the Annual Report; and

(ii) if the Dissemination Agent is other than the District or an official of the District, the Dissemination Agent shall file a report with the District certifying that the Annual Report has been provided pursuant to this Disclosure Agreement, stating the date it was provided and listing all the Repositories to which it was provided.

SECTION 5. Content of Annual Report. The District's Annual Report shall contain or incorporate by reference the following:

(a) Financial information including the general purpose financial statements of the District for the preceding fiscal year, prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board and the American Institute of Certified Public Accountants. If audited financial information is not available by the time the Annual Report is required to be filed pursuant to Section 4(a) hereof, the financial information included in the Annual Report may be unaudited, and the District will provide audited financial information to the MSRB as soon as practical after it has been made available to the District.

(b) Operating data, including the following information with respect to the District's preceding fiscal year (to the extent not included in the audited financial statements described in paragraph (a) above):

- (i) Adopted general fund budget for the current fiscal year;
- (ii) Assessed valuations, as shown on the most recent equalized assessment roll;
- (iii) 20 largest local secured taxpayers as shown on the most recent equalized assessment roll; and
- (iv) Secured tax charges and delinquencies, only if the County terminates or discontinues the Teeter Plan within the District.

(c) Any or all of the items listed above may be incorporated by reference from other documents, including official statements of debt issues of the District or related public entities, which have been submitted to the MSRB or to the Securities and Exchange Commission. If the document incorporated by reference is a final official statement, it must be available from the MSRB. The District shall clearly identify each other document so incorporated by reference.

SECTION 6. Reporting of Significant Events.

(a) The District agrees to provide or cause to be provided to the MSRB, in readable PDF or other electronic format as prescribed by the MSRB, notice of the occurrence of any of the following events with respect to the Bonds not later than ten (10) Business Days after the occurrence of the event:

- (i) Principal and interest payment delinquencies.
- (ii) Unscheduled draws on any debt service reserves reflecting financial difficulties.
- (iii) Unscheduled draws on any credit enhancements reflecting financial difficulties.
- (iv) Substitution of or failure to perform by any credit provider.
- (v) Issuance by the Internal Revenue Service of proposed or final determination of taxability or of a Notice of Proposed Issue (IRS Form 5701 TEB);
- (vi) Tender Offers;
- (vii) Defeasances;
- (viii) Rating changes;
- (ix) Bankruptcy, insolvency, receivership or similar event of the obligated person; or
- (x) Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the obligated person which reflect financial difficulties.

(b) The District shall give, or cause to be given, notice of the occurrence of any of the following events with respect to the Bonds, if material, not later than ten (10) Business Days after the occurrence of the event:

(i) Unless described in paragraph 6(a)(v) hereof, adverse tax opinions or other material notices or determinations by the Internal Revenue Service with respect to the tax status of the security or other material events affecting the tax status of the security;

(ii) Modifications of rights to security holders;

- (iii) Optional, unscheduled or contingent Bond calls;
  - (iv) Release, substitution or sale of property securing repayment of the securities;
  - (v) Non-payment related defaults;
  - (vi) The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms;
  - (vii) Appointment of a successor or additional Paying Agent or Trustee or the change of name of a Paying Agent or Trustee; and
  - (viii) Incurrence of a Financial Obligation of the obligated person or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the obligated person, any of which affect security holders;
- (c) The District shall give, or cause to be given, in a timely manner, notice of a failure to provide the annual financial information on or before the date specified in Section 4 hereof, as provided in Section 4(b) hereof.
- (d) Whenever the District obtains knowledge of the occurrence of a Listed Event described in Section 6(a) hereof, or determines that knowledge of a Listed Event described in Section 6(b) hereof would be material under applicable federal securities laws, the District shall within ten (10) Business Days of occurrence file a notice of such occurrence with the MSRB in electronic format, accompanied by such identifying information as is prescribed by the MSRB. Notwithstanding the foregoing, notice of the Listed Event described in subsection (b)(iii) need not be given under this subsection any earlier than the notice (if any) of the underlying event is given to Holders of affected Bonds pursuant to the Resolution.

SECTION 7. Termination of Reporting Obligation. The District's obligations under this Disclosure Agreement shall terminate when the District is no longer an obligated person with respect to the Bonds, as provided in the Rule, upon the defeasance, prior redemption or payment in full of all of the Bonds.

SECTION 8. Dissemination Agent. The Superintendent may, from time to time, appoint or engage an alternate or successor Dissemination Agent to assist in carrying out the District's obligations under this Disclosure Agreement, and may discharge any such Dissemination Agent, with or without appointing a successor Dissemination Agent.

The Dissemination Agent shall be entitled to the protections, limitations from liability, immunities and indemnities provided to the Paying Agent as set forth in the Resolution which are incorporated by reference herein. The Dissemination Agent agrees to perform only those duties of the Dissemination Agent specifically set forth in the Agreement, and no implied duties, covenants or obligations shall be read into this Agreement against the Dissemination Agent.

The Dissemination Agent shall have no duty or obligation to review the Annual Report nor shall the Dissemination Agent be responsible for filing any Annual Report not provided to it by the District in a timely manner in a form suitable for filing. In accepting the appointment under this Agreement, the



Dissemination Agent is not acting in a fiduciary capacity to the registered holders or beneficial owners of the Bonds, the District, or any other party or person.

The Dissemination Agent may consult with counsel of its choice and shall be protected in any action taken or not taken by it in accordance with the advice or opinion of such counsel. No provision of this Agreement shall require the Dissemination Agent to risk or advance or expend its own funds or incur any financial liability. The Dissemination Agent shall have the right to resign from its duties as Dissemination Agent under this Agreement upon thirty days' written notice to the District. The Dissemination Agent shall be entitled to compensation for its services as Dissemination Agent and reimbursement for its out-of-pocket expenses, attorney's fees, costs and advances made or incurred in the performance of its duties under this Agreement in accordance with its written fee schedule provided to the District, as such fee schedule may be amended from time to time in writing. The District agrees to indemnify and hold the Dissemination Agent harmless from and against any cost, claim, expense, cost or liability related to or arising from the acceptance of and performance of the duties of the Dissemination Agent hereunder, provided the Dissemination Agent shall not be indemnified to the extent of its willful misconduct or negligence. The obligations of the District under this Section shall survive the termination or discharge of this Agreement and the Bonds.

SECTION 9. Amendment. Notwithstanding any other provision of this Disclosure Agreement, the District may amend this Disclosure Agreement under the following conditions, provided no amendment to this Agreement shall be made that affects the rights, duties or obligations of the Dissemination Agent without its written consent:

(a) The amendment may be made only in connection with a change in circumstances that arises from a change in legal requirements, change in law or change in the identity, nature or status of the obligated person, or type of business conducted;

(b) This Disclosure Agreement, as amended, would have complied with the requirements of the Rule at the time of the primary offering of the Bonds, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances; and

(c) The amendment does not materially impair the interests of Holders, as determined either by parties unaffiliated with the District or another obligated person (such as the Bond Counsel) or by the written approval of the Bondholders; provided, that the Annual Report containing the amended operating data or financial information shall explain, in narrative form, the reasons for the amendment and the impact of the change in the type of operating data or financial information being provided.

SECTION 10. Additional Information. If the District chooses to include any information from any document or notice of occurrence of a Listed Event in addition to that which is specifically required by this Disclosure Agreement, the District shall have no obligation under this Disclosure Agreement to update such information or to include it in any future disclosure or notice of occurrence of a Listed Event.

Nothing in this Disclosure Agreement shall be deemed to prevent the District from disseminating any other information, using the means of dissemination set forth in this Disclosure Agreement or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Listed Event, in addition to that which is required by this Disclosure Agreement.

SECTION 11. Default. The District shall give notice to the MSRB of any failure to provide the Annual Report when the same is due hereunder, which notice shall be given prior to July 1 of that year. In the event of a failure of the District to comply with any provision of this Disclosure Agreement, any

Bondholder may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this Disclosure Agreement. A default under this Disclosure Agreement shall not be deemed an event of default under the Resolution, and the sole remedy under this Disclosure Agreement in the event of any failure of the District to comply with this Disclosure Agreement shall be an action to compel performance.

SECTION 12. Beneficiaries. This Disclosure Agreement shall inure solely to the benefit of the District, the Dissemination Agent, the Underwriter and Holders from time to time of the Bonds, and shall create no rights in any other person or entity.

SECTION 13. Governing Law. This Disclosure Agreement shall be governed by the laws of the State, applicable to contracts made and performed in such State.

Dated: \_\_\_\_\_, 2020

CORNING UNION HIGH SCHOOL DISTRICT

By: \_\_\_\_\_  
Superintendent

Acceptance of duties as Dissemination Agent:

By: \_\_\_\_\_

EXHIBIT A

NOTICE TO REPOSITORIES OF FAILURE TO FILE ANNUAL REPORT

Name of Issuer: Corning Union High School District

Name of Issue: \$\_\_\_\_ General Obligation Bonds, 2016 Election, 2020 Series C

Date of Issuance: \_\_\_\_\_, 2020

NOTICE IS HEREBY GIVEN that the above-named Issuer has not provided an Annual Report with respect to the above-named Bonds as required by Section 4(a) of the Continuing Disclosure Agreement dated \_\_\_\_\_, 2020. The Issuer anticipates that the Annual Report will be filed by \_\_\_\_\_.

Dated: \_\_\_\_\_

[ISSUER/DISSEMINATION AGENT]

By: \_\_\_\_\_

**APPENDIX E**

**TEHAMA COUNTY INVESTMENT POLICY STATEMENT**

## APPENDIX F

### BOOK-ENTRY ONLY SYSTEM

*The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that the District believes to be reliable, but the District takes no responsibility for the accuracy or completeness thereof. The District cannot and does not give any assurances that DTC, DTC Participants or Indirect Participants will distribute to the Beneficial Owners (a) payments of interest, principal or premium, if any, with respect to the Bonds, (b) Bonds representing ownership interest in or other confirmation or ownership interest in the Bonds, or (c) prepayment or other notices sent to DTC or Cede & Co., its nominee, as the registered owner of the Bonds, or that they will so do on a timely basis or that DTC, DTC Participants or DTC Indirect Participants will act in the manner described in this Official Statement. The current "Rules" applicable to DTC are on file with the Securities and Exchange Commission and the current "Procedure" of DTC to be followed in dealing with DTC Participants are on file with DTC.*

#### General

The Depository Trust Company ("DTC"), New York, New York, will act as securities depository for the Bonds. The Bonds will be issued as fully-registered securities registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered Bond will be issued for each maturity of the Bonds, in the aggregate principal amount of such maturity, and will be deposited with DTC.

DTC, the world's largest depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC's participants ("Direct Participants") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding company for DTC, National Securities Clearing Corporation, and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). DTC has a Standard & Poor's rating of AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at [www.dtcc.com](http://www.dtcc.com) and [www.dtc.org](http://www.dtc.org). *The foregoing internet addresses are included for reference only, and the information on these internet sites is not incorporated by reference herein.*

Purchases of Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the Bonds on DTC's records. The ownership interest of each actual purchaser of each Bond ("Beneficial Owner") is in turn to be recorded on the Direct and Indirect

Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in Bonds, except in the event that use of the book-entry system for the Bonds is discontinued.

To facilitate subsequent transfers, all Bonds deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of Bonds with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Bonds; DTC's records reflect only the identity of the Direct Participants to whose accounts such Bonds are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time.

Redemption notices shall be sent to DTC. If less than all of the Bonds within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to Bonds unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to the District (or the Paying Agent on behalf thereof) as soon as possible after the Record Date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts Bonds are credited on the Record Date (identified in a listing attached to the Omnibus Proxy).

Principal, premium, if any, and interest payments on the Bonds will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from the District or Paying Agent, on payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC nor its nominee, Paying Agent, or the District, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of principal, premium, if any, and interest payments to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of the District or Paying Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

DTC may discontinue providing its services as depository with respect to the Bonds at any time by giving reasonable notice to the District or Paying Agent. Under such circumstances, in the event that a successor depository is not obtained, Bonds are required to be printed and delivered.

The District may decide to discontinue use of the system of book-entry transfers through DTC (or a successor securities depository). Discontinuance of use of the system of book-entry transfers through DTC may require the approval of DTC Participants under DTC's operational arrangements. In that event, printed certificates for the Bonds will be printed and delivered.

The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that the District believes to be reliable, but the District takes no responsibility for the accuracy thereof.

#### **Discontinuation of Book-Entry Only System; Payment to Beneficial Owners**

In the event that the book-entry system described above is no longer used with respect to the Bonds, the following provisions will govern the payment, transfer and exchange of the Bonds.

The principal of the Bonds and any premium and interest upon the redemption thereof prior to the maturity will be payable in lawful money of the United States of America upon presentation and surrender of the Bonds at the office of the Paying Agent, initially located in St.. Interest on the Bonds will be paid by the Paying Agent by check or draft mailed to the person whose name appears on the registration books of the Paying Agent as the registered owner, and to that person's address appearing on the registration books as of the close of business on the Record Date. At the written request of any registered owner of at least \$1,000,000 in aggregate principal, payments shall be wired to a bank and account number on file with the Paying Agent as of the Record Date.

Any Bond may be exchanged for Bonds of any authorized denomination upon presentation and surrender at the office of the Paying Agent, initially located in Dallas, Texas, together with a request for exchange signed by the registered owner or by a person legally empowered to do so in a form satisfactory to the Paying Agent. A Bond may be transferred only on the Bond registration books upon presentation and surrender of the Bond at such office of the Paying Agent together with an assignment executed by the registered owner or by a person legally empowered to do so in a form satisfactory to the Paying Agent. Upon exchange or transfer, the Paying Agent shall complete, authenticate and deliver a new Bond or Bonds of any authorized denomination or denominations requested by the owner equal in the aggregate to the unmatured principal amount of the Bond surrendered and bearing interest at the same rate and maturing on the same date.

Neither the District nor the Paying Agent will be required to exchange or transfer any Bond during the period from the Record Date through the next Interest Payment Date.

\$ \_\_\_\_\_  
**CORNING UNION HIGH SCHOOL DISTRICT  
(COUNTY OF TEHAMA, CALIFORNIA)  
GENERAL OBLIGATION BONDS  
2016 ELECTION, 2020 SERIES C**

**BOND PURCHASE AGREEMENT**

\_\_\_\_\_, 2020

Board of Trustees  
Corning Union High School District  
643 Blackburn Avenue  
Corning, CA 96021

Ladies and Gentlemen:

The undersigned, D.A. Davidson & Co., as underwriter (the "Underwriter"), acting on its own behalf and not as the District's (as defined herein) fiduciary or agent, offers to enter into this Bond Purchase Agreement (the "Purchase Agreement") with the Corning Union High School District (the "District"), which, upon the District's acceptance hereof, will be binding upon the District and the Underwriter. This offer is made subject to the written acceptance of this Purchase Agreement by the District and delivery of such acceptance to the Underwriter at or prior to 11:59 p.m., California time, on the date hereof, and if not so accepted, will be subject to withdrawal by the Underwriter upon written notice delivered to the District.

**Section 1. Purchase and Sale of the Bonds.** Upon the terms and conditions and in reliance upon the representations, warranties and agreements herein set forth, the Underwriter hereby agrees to purchase from the District for reoffering to the public, and the District hereby agrees to sell to the Underwriter for such purpose, all (but not less than all) of \$\_\_\_\_\_ aggregate principal amount of the District's General Obligation Bonds, 2016 Election, 2020 Series C (the "Bonds").

The Underwriter shall purchase the Bonds at a price of \$\_\_\_\_\_ (which is equal to the aggregate principal amount of the Bonds of \$\_\_\_\_\_, plus [net] original issue premium of \$\_\_\_\_\_ and less an Underwriter's discount of \$\_\_\_\_\_). [In addition, on the Closing Date (defined herein), the Underwriter will wire transfer the amount of \$\_\_\_\_\_ to \_\_\_\_\_ (the "Insurer") as payment of the premium for a municipal bond insurance policy (the "Policy").]

The District acknowledges and agrees that: (a) the purchase and sale of the Bonds under this Purchase Agreement is an arm's-length commercial transaction between the District and the Underwriter; (b) in connection therewith and with the discussions, undertakings and procedures leading up to the consummation of such transaction, the Underwriter is and has been acting solely as a principal and not as a municipal advisor (as defined in Section 15B of the Securities Exchange Act of 1934, as amended) or the agent or fiduciary of the District; (c) the Underwriter has not assumed a fiduciary responsibility in favor of the District with respect to: (i) the offering of the Bonds or the process leading thereto (whether or not the Underwriter, or any affiliate of the Underwriter, has advised or



forth on the inside cover page of the Official Statement and as set forth in Appendix A hereto. Subsequent to such initial public offering but subject to Section 5, the Underwriter reserves the right to change such initial public offering prices or yields as it deems necessary in connection with the marketing of the Bonds; provided that the Underwriter shall not change the interest rates on the Bonds set forth in Appendix A. The Bonds may be offered and sold to certain dealers at prices lower than such initial public offering prices. The Underwriter reserves the right to: (i) over-allot or effect transactions which stabilize or maintain the market price of the Bonds at levels above those that might otherwise prevail in the open market; and (ii) discontinue such stabilizing, if commenced, at any time without prior notice.

## **Section 5. Establishment of Issue Price.**

(a) The Underwriter agrees to assist the District in establishing the issue price of the Bonds and shall execute and deliver to the District at Closing an "issue price" or similar certificate, together with the supporting pricing wires or equivalent communications, substantially in the form attached hereto as Appendix B, with such modifications as may be appropriate or necessary, in the reasonable judgment of the Underwriter, the District and Bond Counsel, to accurately reflect, as applicable, the sales price or prices or the initial offering price or prices to the public of the Bonds. All actions to be taken by the District under this section to establish the issue price of the Bonds may be taken on behalf of the District by the District's municipal advisor identified herein and any notice or report to be provided to the District may be provided to the District's municipal advisor.

(h) Except as otherwise set forth in Appendix A attached hereto, the District will treat the first price at which 10% of each maturity of the Bonds (the "10% test") is sold to the public as the issue price of that maturity. At or promptly after the execution of this Bond Purchase Agreement, the Underwriter shall report to the District the price or prices at which it has sold to the public each maturity of Bonds. If at that time the 10% test has not been satisfied as to any maturity of the Bonds, the Underwriter agrees to promptly report to the District the prices at which it sells the unsold Bonds of that maturity to the public. Unless the hold-the-offering-price rule (described below) applies, that reporting obligation shall continue, whether or not the Closing Date has occurred, until either (i) the Underwriter has sold all Bonds of that maturity or (ii) the 10% test has been satisfied as to the Bonds of that maturity, provided that, the Underwriter's reporting obligation after the Closing Date may be at reasonable periodic intervals or otherwise upon request of the District or Bond Counsel. For purposes of this Section, if Bonds mature on the same date but have different interest rates, each separate CUSIP number within that maturity will be treated as a separate maturity of the Bonds.

(i) The Underwriter confirms that it has offered the Bonds to the public on or before the date of this Bond Purchase Agreement at the offering price or prices (the "initial offering price"), or at the corresponding yield or yields, set forth in Appendix A attached hereto, except as otherwise set forth therein. Appendix A also sets forth, as of the date of this Bond Purchase Agreement, the maturities, if any, of the Bonds for which the 10% test has not been satisfied and for which the District and the Underwriter agree that the restrictions set forth in the next sentence shall apply, which will allow the District to treat the initial offering price to the public of each such maturity as of the sale date as the issue price of that maturity (the "hold-the-offering-price rule"). So long as the hold-the-offering-price rule remains applicable to any maturity of the Bonds, the Underwriter will neither offer nor sell unsold Bonds of that maturity to any person at a price that is higher than the initial offering price to the public during the period starting on the sale date and ending on the earlier of the following:

is a member of the selling group to comply with the requirements for establishing issue price of the Bonds, including, but not limited to, its agreement to comply with the hold-the-offering-price rule, if applicable to the Bonds, as set forth in a selling group agreement and the related pricing wires, and (ii) in the event that a third-party distribution agreement was employed in connection with the initial sale of the Bonds to the public, the agreement of each broker-dealer that is a party to such agreement to comply with the requirements for establishing issue price of the Bonds, including, but not limited to, its agreement to comply with the hold-the-offering-price rule, if applicable to the Bonds, as set forth in the third-party distribution agreement and the related pricing wires. The District further acknowledges that the Underwriter shall not be liable for the failure of any dealer who is a member of a selling group, or of any broker-dealer that is a party to a third-party distribution agreement, to comply with its corresponding agreement to comply with the requirements for establishing issue price of the Bonds, including, but not limited to, its agreement to comply with the hold-the-offering-price rule, if applicable to the Bonds.

(f) The Underwriter acknowledges that sales of any Bonds to any person that is a related party to an underwriter participating in the initial sale of the Bonds to the public (each such term being used as defined below) shall not constitute sales to the public for purposes of this section. Further, for purposes of this section:

- (i) "public" means any person other than an underwriter or a related party,
- (ii) "underwriter" means (A) any person that agrees pursuant to a written contract with the District (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the public and (B) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (A) to participate in the initial sale of the Bonds to the public (including a member of a selling group or a party to a third-party distribution agreement participating in the initial sale of the Bonds to the public),
- (iii) a purchaser of any of the Bonds is a "related party" to an underwriter if the underwriter and the purchaser are subject, directly or indirectly, to (A) more than 50% common ownership of the voting power or the total value of their stock, if both entities are corporations (including direct ownership by one corporation of another), (B) more than 50% common ownership of their capital interests or profits interests, if both entities are partnerships (including direct ownership by one partnership of another), or (C) more than 50% common ownership of the value of the outstanding stock of the corporation or the capital interests or profit interests of the partnership, as applicable, if one entity is a corporation and the other entity is a partnership (including direct ownership of the applicable stock or interests by one entity of the other), and
- (iv) "sale date" means the date of execution of this Bond Purchase Agreement by all parties.

**Section 6. Review of Official Statement.** The Underwriter hereby represents that it has received and reviewed the Preliminary Official Statement with respect to the Bonds, dated \_\_\_\_\_, 2020 (the "Preliminary Official Statement"). The District represents that it has deemed the Preliminary Official Statement to be final, except for

(c) **Consents.** No consent, approval, authorization, order, filing, registration, qualification, election or referendum, of or by any court or governmental agency or public body whatsoever is required in connection with the issuance, delivery or sale of the Bonds or the consummation of the other transactions effected or contemplated herein or hereby, except for such actions as may be necessary to qualify the Bonds for offer and sale under the Blue Sky or other securities laws and regulations of such states and jurisdictions of the United States as the Underwriter may reasonably request, or which have not been taken or obtained; provided, however, that the District shall not be required to subject itself to service of process in any jurisdiction in which it is not so subject as of the date hereof.

(d) **Internal Revenue Code.** The District has complied with the Internal Revenue Code of 1986, as amended, with respect to the Bonds, and the District shall not knowingly take or omit to take any action that, under existing law, may adversely affect the exclusion from gross income for federal income tax purposes, or the exemption from any applicable State tax, of the interest on the Bonds.

(e) **No Conflicts.** To the best knowledge of the District, the issuance of the Bonds, and the execution, delivery and performance of the Legal Documents and the Bonds, and the compliance with the provisions hereof and thereof do not conflict with or constitute on the part of the District a violation of or default under, the Constitution of the State or any existing law, charter, ordinance, regulation, decree, order or resolution and do not conflict with or result in a violation or breach of, or constitute a default under, any agreement, indenture, mortgage, lease or other instrument to which the District is a party or by which it is bound or to which it is subject.

(f) **Litigation.** As of the time of acceptance hereof, no action, suit, proceeding, hearing or investigation is pending or, to the best knowledge of the District, threatened against the District: (i) in any way affecting the existence of the District or in any way challenging the respective powers of the several offices or of the titles of the officials of the District to such offices; or (ii) seeking to prohibit, restrain or enjoin the sale, issuance or delivery of any of the Bonds, or the application of the proceeds of the sale of the Bonds, or the collection or levy of taxes contemplated by the Resolution and available to pay the principal of and interest on the Bonds, or in any way contesting or affecting the validity or enforceability of the Bonds or the Legal Documents or contesting the powers of the District or its authority with respect to the Bonds or the Legal Documents or contesting in any way the completeness or accuracy of the Preliminary Official Statement or the Official Statement; or (iii) in which a final adverse decision could (A) materially adversely affect the operations of the District or the consummation of the transactions contemplated by the Legal Documents, (B) declare this Purchase Agreement to be invalid or unenforceable in whole or in material part, or (C) adversely affect the exclusion of the interest paid on the Bonds from gross income for federal income tax purposes and the exemption of such interest from California personal income taxation.

(g) **No Other Debt.** Between the date hereof and the Closing, without the prior written consent of the Underwriter, neither the District directly, nor any other governmental agency or other body on behalf of the District will have issued in the name and on behalf of the District any bonds, notes or other obligations for borrowed money except for such borrowings as may be described in or contemplated by the Official Statement or otherwise consented to in writing by the Underwriter.

(c) The Underwriter has not paid or agreed to pay, nor will it pay or agree to pay, any entity, company, firm, or person (including, but not limited to any officer, agent or employee of the District), other than a bona fide officer, agent or employee working for the Underwriter, any compensation, fee, gift or other consideration contingent upon or resulting from the award of or entering into this Purchase Agreement;

(d) The Underwriter has, and has had, no financial advisory relationship with the District with respect to the Bonds, and no Investment firm controlling, controlled by or under common control with the Underwriter has or has had any such financial advisory relationship.

(e) The Underwriter represents that it is licensed by and registered with the Financial Industry Regulatory Authority as a broker-dealer and the MSRB as a municipal securities dealer.

(f) The Underwriter has reasonably determined that the District's undertaking to provide continuing disclosure with respect to the Bonds pursuant to Section 11(e)(viii) hereof is sufficient to effect compliance with the Rule.

**Section 10. Covenants of the District.** The District covenants and agrees with the Underwriter that:

(a) **Securities Laws.** The District will furnish such information, execute such instruments, and take such other action in cooperation with the Underwriter if and as the Underwriter may reasonably request, at the Underwriter's cost and expense, in order to qualify the Bonds for offer and sale under the Blue Sky or other securities laws and regulations or such states and jurisdictions; provided, however, that the District shall not be required to consent to service of process in any jurisdiction in which they are not so subject as of the date hereof.

(b) **Application of Proceeds.** The District will apply the proceeds from the sale of the Bonds for the purposes specified in the Resolution.

(c) **Official Statement.** The District hereby agrees to deliver or cause to be delivered to the Underwriter, not later than the seventh business day following the date this Purchase Agreement is signed, copies of a final Official Statement substantially in the form of the Preliminary Official Statement, with only such changes therein as shall have been accepted by the Underwriter and the District (such Official Statement with such changes, if any, and including the cover page and all appendices, exhibits, maps, reports and statements included therein or attached thereto being herein called the "Official Statement") in such quantities as may be requested by the Underwriter, in order to permit the Underwriter to comply with paragraph (b)(4) of the Rule and with the rules of the MSRB. The District hereby authorizes the Underwriter to use and distribute the Official Statement in connection with the offering and sale of the Bonds.

(d) **Subsequent Events.** The District hereby agrees to notify the Underwriter of any event or occurrence that may affect in any material respect the accuracy or completeness of any information set forth in the Official Statement relating to the District until the date which is 30 days following the Closing.

Purchase Agreement are, and shall be subject at the option of the Underwriter, to the following further conditions at the Closing:

(a) **Representations True.** The representations and warranties of the District contained herein shall be true, complete and correct in all material respects at the date hereof and at and as of the Closing, as if made at and as of the Closing, and the statements made in all certificates and other documents delivered to the Underwriter at the Closing pursuant hereto shall be true, complete and correct in all material respects on the Closing Date; and the District shall be in compliance with each of the agreements made by it in this Purchase Agreement.

(b) **Obligations Performed.** At the time of the Closing, (i) the Official Statement and the Legal Documents shall be in full force and effect and shall not have been amended, modified or supplemented except as may have been agreed to in writing by the Underwriter; (ii) all actions under the Act which, in the opinion of Bond Counsel, shall be necessary in connection with the transactions contemplated hereby, shall have been duly taken and shall be in full force and effect; and (iii) the District shall perform or have performed all of its obligations required under or specified in the Legal Documents to be performed at or prior to the Closing.

(c) **Adverse Rulings.** No decision, ruling or finding shall have been entered by any court or governmental authority since the date of this Purchase Agreement (and not reversed on appeal or otherwise set aside), or, to the best knowledge of the District, pending or threatened which has any of the effects described in Section 8(f) hereof or contesting in any way the completeness or accuracy of the Official Statement.

(d) **Marketability.** The Underwriter shall have the right to cancel the Underwriter's obligation to purchase the Bonds if, between the date hereof and the Closing, the market price or marketability or the ability of the Underwriter to enforce contracts for the sale of the Bonds have been materially adversely affected, in the judgment of the Underwriter, by reason of any of the following:

(i) legislation enacted by Congress, or passed by either house thereof, or favorably reported for passage thereto by any Committee of such House to which such legislation has been referred for consideration, or by the legislature of the State of California (the "State"), or introduced in the Congress or recommended for passage by the President of the United States, or a decision rendered by a court of the United States or the State or by the United States Tax Court, or an order, ruling, regulation (final, temporary or proposed) or official statement issued or made:

(A) by or on behalf of the United States Treasury Department, or by or on behalf of the Internal Revenue Service (the "IRS"), with the purpose or effect, directly or indirectly, of changing, directly or indirectly, the federal income tax consequences or State tax consequences of the interest on the Bonds or of obligations of the general character of the Bonds in the hands of the holders thereof; or

(B) by or on behalf of the Securities and Exchange Commission (the "SEC"), or any other governmental agency having jurisdiction over the subject matter thereof, to the effect that the Bonds, or obligations of the general character of the Bonds, including

clearance of the offering of the Bonds as described herein, or issued a stop order or similar ruling relating thereto;

(xi) any amendment shall have been made to the federal or State Constitution or action by any federal or State court, legislative body, regulatory body, or other authority materially adversely affecting the tax status of the District, its property, income, securities (or interest thereon) or the validity or enforceability of the levy of taxes to pay principal of and interest on the Bonds;

(xii) any event occurring, or information becoming known which, in the reasonable judgment of the Underwriter, makes untrue in any material adverse respect any statement or information contained in the Official Statement, or has the effect that the Official Statement contains any untrue statement of a material fact or omits to state a material fact required to be stated therein or necessary to make the statements made therein, in light of the circumstances under which they were made, not misleading and, in either such event, the District refuses to permit the Official Statement to be supplemented to supply such statement or information, or the effect of the Official Statement as so supplemented is to materially adversely affect the market price or marketability of the Bonds or the ability of the Underwriter to enforce contracts for the sale of the Bonds; or

(xiii) the purchase of and payment for the Bonds by the Underwriter, or the resale of the Bonds by the Underwriter, on the terms and conditions herein provided shall be prohibited by any applicable law, governmental authority, board, agency or commission.

(e) ***Delivery of Documents.*** At or prior to the Closing Date, the Underwriter shall receive sufficient copies of the following documents in each case dated as of the Closing Date and satisfactory in form and substance to the Underwriter:

(i) *Opinions.*

(A) *Opinion of Bond Counsel.* (I) An approving opinion of Bond Counsel, as to the validity and tax-exempt status of the Bonds, dated the Closing Date, addressed to the District, in substantially the form set forth in Appendix A of the Preliminary Official Statement and the Official Statement and (II) a reliance letter from Bond Counsel to the effect that the Underwriter may rely upon such approving opinion of Bond Counsel.

(B) *Supplemental Opinions of Bond Counsel.* Supplemental opinions of Bond Counsel in form and substance satisfactory to the Underwriter, dated the Closing Date and addressed to the Underwriter, to the effect that:

(1) the description of the Bonds and the security for the Bonds and statements in the Official Statement on the cover page thereof and under the captions "INTRODUCTION," "THE BONDS," "TAX MATTERS," "CONTINUING DISCLOSURE" and "APPENDIX A - Form of Bond Counsel Opinion" to the

(D) *Underwriter' Counsel Opinion.* The opinion of Jones Hall, a Professional Law Corporation, counsel to the Underwriter, in form and substance acceptable to the Underwriter.

(ii) *District Certificates.* A certificate signed by appropriate officials of the District to the effect that (A) such officials are authorized to execute this Purchase Agreement; (B) the representations, agreements and warranties of the District herein are true and correct in all material respects as of the Closing Date; (C) the District has complied with all the terms of the Legal Documents to be complied with by the District prior to or concurrently with the Closing and such documents are in full force and effect; (D) to the best of the District's knowledge, no litigation is pending or threatened (either in State or federal courts) (i) seeking to restrain or enjoin the execution, sale or delivery of any of the Bonds, (ii) in any way contesting or affecting the authority for the execution, sale or delivery of the Bonds or the Legal Documents or (iii) in any way contesting the existence or powers of the District; (E) such District officials have reviewed the Preliminary Official Statement and the Official Statement and on such basis certify that the Preliminary Official Statement, as of its date, and the Official Statement, as of its date and as of the Closing Date, does not contain any untrue statement of a material fact required to be stated therein or necessary to make the statements therein, in light of the circumstances in which they were made, not misleading (excluding therefrom information regarding DTC and its book-entry only system); (F) the Bonds being delivered on the Closing Date to the Underwriter under this Purchase Agreement substantially conform to the descriptions thereof contained in the Resolution; and (G) no event concerning the District has occurred since the date of the Official Statement which has not been disclosed therein or in any supplement thereto, but should be disclosed in order to make the statements in the Official Statement in light of the circumstances in which they were made not misleading.

(iii) *Paying Agent Certificate.* A certificate of the Paying Agent, signed by a duly authorized officer thereof, and in form and substance satisfactory to the Underwriter, substantially to the effect that, to the best of Paying Agent's knowledge, no litigation is pending or threatened (either in state or federal courts) (A) seeking to restrain or enjoin the delivery by the Paying Agent of any of the Bonds, or (B) in any way contesting or affecting any authority of the Paying Agent for the delivery of the Bonds or the validity or enforceability of the Bonds or any agreement with the Paying Agent.

(iv) *Tax Certificate.* A non-arbitrage tax certificate of the District in form satisfactory to Bond Counsel.

(v) *Ratings.* Evidence satisfactory to the Underwriter that the Bonds have been rated "\_\_\_" by Standard & Poor's Global Ratings, a business unit of Standard & Poor's Financial Services LLC, [in reliance upon the issuance of the Policy by the Insurer, and "\_\_\_" without regards to the Policy], and that such ratings have not been revoked or downgraded.

(vi) *District Resolution.* A certificate, together with a fully executed copy of the Resolution, of the Secretary to or the Clerk of the District's Board of Trustees to the effect that:

cancelled by the Underwriter at, or at any time prior to, the time of Closing. Notice of such cancellation shall be given to the District in writing, or by telephone or telegraph, confirmed in writing. Notwithstanding any provision herein to the contrary, the performance of any and all obligations of the District hereunder and the performance of any and all conditions contained herein for the benefit of the Underwriter may be waived by the Underwriter in writing in its sole discretion.

**Section 12. Conditions to Obligations of the District.** The performance by the District of its obligations is conditioned upon (a) the performance by the Underwriter of their obligations hereunder, and (b) receipt by the District and the Underwriter of opinions and certificates being delivered at the Closing by persons and entities other than the District.

**Section 13. Expenses.** Except as herein described, all expenses and costs of the District incident to the performance of its obligations in connection with the authorization, execution, sale and delivery of the Bonds to the Underwriter shall be paid for by the District from proceeds of the Bonds including, without limitation: (a) the cost of the preparation and reproduction of the Resolution; (b) the fees and disbursements of Bond Counsel and Disclosure Counsel; (c) the cost of the preparation, printing and delivery of the Bonds; (d) the fees for Bond ratings, including all necessary travel expenses; (e) the cost of the printing and distribution of the Preliminary Official Statement and Official Statement; (f) the initial fees of the Paying Agent; (g) the fees and disbursements of the District's financial advisor; (h) expenses for travel, lodging, and subsistence related to rating agency visits and other meetings connected to the authorization, sale, issuance, and distribution of the Bonds; and (i) all other fees and expenses incident to the issuance and sale of the Bonds.

Notwithstanding any of the foregoing, the Underwriter shall pay all out-of-pocket expenses of the Underwriter, including the fees and disbursements of Underwriter's Counsel, the California Debt and Investment Advisory Commission fee, and CUSIP Bureau registration fees, travel and other expenses (except those expressly provided above), without limitation.

Notwithstanding Section 11(f) hereof, the District hereby agrees, in the event the purchase and sale of the Bonds does not occur as contemplated hereunder, to reimburse the Underwriter for any costs described in Subsection 13(h) above that are attributable to District personnel.

**Section 14. Notices.** Any notice or other communication to be given under this Purchase Agreement (other than the acceptance hereof as specified in the first paragraph hereof) may be given by delivering the same in writing if to the District, to the Superintendent at the address set forth on the first page hereof, or if to the Underwriter, to D.A. Davidson & Co., Attention: Richard Han, 3017 Douglas Boulevard, Suite 300, Roseville, California 95661.

**Section 15. Parties in Interest; Survival of Representations and Warranties.** This Purchase Agreement when accepted by the District in writing as heretofore specified shall constitute the entire agreement between the District and the Underwriter. This Purchase Agreement is made solely for the benefit of the District and the Underwriter (including the successors or assigns of the Underwriter). The term "successor" shall not include any owner of any Bonds merely by virtue of such ownership. No other person shall acquire or have any rights hereunder or by virtue hereof. All representations, warranties and agreements of the District in this Purchase Agreement shall survive regardless of (a) any investigation or any statement in respect thereof made by or on behalf of the Underwriter, (b) delivery of and payment by the Underwriter for the Bonds hereunder, and



**Section 19. Execution in Counterparts.** This Purchase Agreement may be executed in several counterparts each of which shall be regarded as an original and all of which shall constitute but one and the same document.

**Section 20. Applicable Law.** This Purchase Agreement shall be interpreted, governed and enforced in accordance with the laws of the State applicable to contracts made and performed in such State.

Very truly yours,

D.A. DAVIDSON & CO., as Underwriter

By \_\_\_\_\_  
Senior Vice President

The foregoing is hereby agreed to and accepted  
at \_\_\_\_\_ P.M. Pacific Time, this \_\_\_\_ day  
of \_\_\_\_\_, 2020:

CORNING UNION HIGH SCHOOL DISTRICT

By \_\_\_\_\_  
Superintendent

***Mandatory Redemption***

The Bonds maturing August 1, 20\_\_ are subject to mandatory sinking fund redemption on August 1 of each Mandatory Sinking Fund Redemption Date and in the respective principal amounts as set forth in the following schedule, at a redemption price equal to the principal amount thereof to be redeemed plus accrued interest thereon to the date fixed for redemption, without premium:

Mandatory Sinking Fund Redemption Date (August 1)	Principal Amount to be Redeemed

---

(1) Maturity.

In the event that a portion of the Bonds maturing on August 1, 20\_\_, is optionally redeemed prior to maturity, the remaining mandatory sinking fund payments shown above shall be reduced proportionately, or as otherwise directed by the District, in integral multiples of \$5,000 principal amount of such Bonds optionally redeemed.

Bonds listed in Schedule A hereto as the "Hold-the-Offering-Price Maturities."

(c) *Holding Period* means, with respect to a Hold-the-Offering-Price Maturity, the period starting on the Sale Date and ending on the earlier of (i) the close of the fifth business day after the Sale Date, or (ii) the date on which Davidson has sold at least 10% of such Hold-the-Offering-Price Maturity to the Public at prices that are no higher than the Initial Offering Price for such Hold-the-Offering-Price Maturity.

(d) *Issuer* means Corning Union High School District.

(e) *Maturity* means Bonds with the same credit and payment terms. Bonds with different maturity dates, or Bonds with the same maturity date but different stated interest rates, are treated as separate maturities.

(f) *Public* means any person (including an individual, trust, estate, partnership, association, company, or corporation) other than an Underwriter or a related party to a Underwriter. The term "related party" for purposes of this certificate generally means any two or more persons who have greater than 50 percent common ownership, directly or indirectly.

(g) *Sale Date* means the first day on which there is a binding contract in writing for the sale of a Maturity of the Bonds. The Sale Date of the Bonds is \_\_\_\_\_, 2020.

(h) *Underwriter* means (i) any person that agrees pursuant to a written contract with the Issuer (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the Public, and (ii) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (i) of this paragraph to participate in the initial sale of the Bonds to the Public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the Public).

**ATTACHMENT "A"**

**\$ \_\_\_\_\_  
CORNING UNION HIGH SCHOOL DISTRICT  
GENERAL OBLIGATION BONDS  
2016 ELECTION, 2020 SERIES C**

**Sale Prices of the General Rule Maturities  
And  
Initial Offering Prices of the Hold-the-Offering Price Maturities**

<b><u>Maturity (August 1)</u></b>	<b><u>Principal Amount</u></b>	<b><u>Interest Rate</u></b>	<b><u>Yield</u></b>	<b><u>Price</u></b>	<b><u>General Rule Applies (At Least 10% Sold)</u></b>	<b><u>Hold the Offering Price ("HTOP") Rule Applies</u></b>
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<sup>c</sup> Priced to the par call on August 1, 20\_\_.

## **REPORT TO THE BOARD**

**SUBJECT:** Resolution for Corning Union High School District Regarding the Education Protection Account for 2020-21

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### **Background:**

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012 temporarily increased the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. Proposition 55 the Extension of Proposition 30 Income Tax Increase was approved by the voters on November 8, 2016.

The revenues generated from Proposition 30, and now Proposition 55, are deposited into the Education Protection Account (EPA). EPA funds are based on the proportionate share of the statewide LCFF amount.

The LCFF is comprised of three funding sources: State Aid, EPA and Property Taxes. The EPA piece does not increase the amount of the revenue the District receives because the state aid portion is decreased accordingly.

### **Discussion/Issues:**

At the beginning of each year, the Department of Finance will estimate the amount that will be transferred into the EPA. EPA revenue funds will be deposited into a restricted resource 1400, using revenue object code 8012.

Along with the designated EPA funds there comes reporting requirements:

- 1) Each year the Board must approve a spending plan for the EPA money.
- 2) The EPA funds cannot be used for the salaries or benefits of administrators or administrative costs.
- 3) The District must publish on its website the amount of EPA money received and how it was spent.
- 4) An annual audit will be required to verify that EPA funds were spent in accordance with the requirements of Proposition 30 and now Proposition 55.
- 5) The spending plan must be approved at the time the budget is adopted.

### **Spending Plan:**

The District plans to use 100% of the EPA funding for current certificated teacher salaries and related benefits. The estimated EPA for fiscal year 2020-21 is \$1,504,501.

# Corning Union High School District 2020/21 Budget Attachment

Substantiation of Need for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties.

Combined and Unassigned/Unappropriated Fund Balances (Resources 0000-1999, Objects 9780,9789, and 9790)	
Fund	2020/21 Budget
01: General Fund Expenditures and Other Financing Uses	14,120,488
Total Ending Fund Balance	4,343,250
Total Assigned and Unassigned Ending Fund Balances	4,343,250
District Standard Reserve Level (% of Total Expenditures based on ADA)	12%
Less District Minimum Recommended Reserve for Economic Uncertainties	1,694,460
Remaining Balance to Substantiate Need	2,648,790

Substantiation of Need for Fund Balances in Excess of Minimum Recommended Reserve for Economic Uncertainties	Amount
<b>Fund Description</b>	
01 Non-spendable District Revolving Fund	\$1,000
01 Committed Restricted Carryover	\$35,113
01 Ag Bathroom	\$68,000
01 South Gym HVAC Install	\$65,000
01 Wifi Sprinkler Controls	\$8,500
01 Maintenance Projects - Facility upgrades	\$78,000
01 Cafeteria Kitchen Upgrade	\$285,000
01 Chromebook replacement and schoolwide use	\$200,000
01 Student Desks/Chairs	\$160,000
01 Retiree Benefit Balance (liability for current retiree benefits through 2022/23)	\$360,000
01 OPEB Trust Account	\$150,000
01 Safety - Fence	\$90,000
01 Safety - Updated Bell System	\$100,000
01 Safety - Intercom and security system	\$93,683
01 Bus Purchase - Two additional Buses	\$300,000
01 Vehicle Fleet - Transportation, Maintenance and District	\$160,000
01 Future textbook adoption	\$35,000
01 STRS/PERS Increases	\$160,000
01 Stadium Lights	\$105,000
01 District Office/Library Project	\$109,494
01 Technology: Update Server, etc	\$85,000
Total of Substantiated Needs	\$2,648,790
Remaining Unsubstantiated Balance	\$0

Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Corning Union High School District

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Corning Union High School District has determined to spend the monies received from the Education Protection Act as attached.

DATED: 6/18, 2020.

William T. Macle  
Board Member

[Signature]  
Board Member

Joel Snyder  
Board Member

Ken Vaughan  
Board Member

James Bingham  
Board Member



## **INDEPENDENT CONTRACTOR AGREEMENT**

This INDEPENDENT CONTRACTOR AGREEMENT (hereinafter the "Agreement") is made and entered into as of the first day of **July, 2020** by and between the Paskenta Band of Nomlaki Indians (the "Tribe"), a federally recognized Indian tribe, and the **Corning Union High School District** ("Contractor").

WHEREAS, the United States Department of Education awarded PR/Award Number U215B160003-16B to the Tribe for the Everett Freeman Promise Neighborhood Initiative;

WHEREAS, the Tribe and certain organizations with which it collaborates provide various services to Tribe members and the surrounding community, including education in Tehama County, California, that depend on grant funds from federal and state agencies and foundations;

WHEREAS, the United States Department of Education awarded a grant for calendar year **2020** (the "Grant Funds") and anticipates that the United States Department of Education will award a grant for calendar year **2021** to the Tribe supporting a continuum of solutions to improve the academic and development outcomes of children, youth and young adults residing within the Corning Union Elementary School District attendance area and to students currently enrolled in the Corning Union High School District;

WHEREAS, the Tribe has determined that successful administration of the Grant requires partnerships with local entities such as Contractor to achieve cradle-to-college and career outcomes and desires to engage and contract for the services of Contractor to perform certain tasks as set forth herein;

WHEREAS, the Tribe is required under federal law to conduct background investigations to ensure certain minimum standards of character for individuals whose job requires contact with and/or control over children and the Tribe has enacted a background investigation policy (the "Policy") that requires that employees of entities who partner with the Band in connection with the Grant ("Contractor Employees") be subject to background investigations to the satisfaction of the Band before any Contractor Employee may be hired to work in connection with the Grant; and

WHEREAS, Contractor desires to enter into this Agreement and perform as an independent contractor for and on behalf of the Tribe and is willing to do so on the terms and conditions set forth herein.

NOW THEREFORE, in consideration of the promises, covenants, and the terms and conditions contained herein, the parties hereby mutually agree:

1. **Engagement.** The Tribe hereby engages Contractor as an independent contractor only, and Contractor hereby accepts such engagement with the Tribe upon the terms and conditions set forth in this Agreement.



**2. Relationship of Parties/Independent Contractor Status.** Contractor shall provide services related to managing the Grant Funds, as more particularly described in **Exhibit A** attached to this Agreement (the "Scope of Work"), to and on behalf of the Tribe hereunder as an independent contractor, and nothing contained in this Agreement shall be construed to create the relation of employer and employee between the Tribe and Contractor.

(a) *Status as Independent Contractor.* This Agreement does not constitute a hiring by either party. It is the parties' intention that Contractor shall have an independent contractor status and that neither Contractor nor any of its members, managers, employees, contractors or agents (any such person, "Contractor Personnel") shall be an employee of the Tribe for any purposes, including, but not limited to, the application of the Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, and California and tribal unemployment, workers' compensation, and wage and hour laws. Contractor represents and warrants that Contractor and each Contractor Personnel shall perform the services set forth in the Scope of Work as an independent contractor for whom no federal or state income tax will be withheld by the Tribe and that Contractor and all Contractor Personnel will be responsible for paying any income taxes, occupational taxes and other taxes, if any, to the appropriate governmental entities in accordance with all provisions of federal and state law. Contractor hereby promises and agrees to indemnify the Tribe for any damages or expenses, including taxes, penalties, costs, expenses and fees and attorneys' fees, incurred by the Tribe resulting from Contractor's failure to pay any such taxes.

(b) *Withholding of Taxes.* Contractor recognizes and understands that the Tribe shall not be responsible for withholding taxes with respect to compensation paid for services performed under this Agreement. If the Tribe is at any time required to pay or withhold any taxes or make any other payment with respect to fees payable to Contractor under this Agreement, Contractor authorizes the Tribe to make corresponding deductions from any sum due to Contractor under this Agreement. At the Tribe's request, Contractor shall provide proof of required tax payments.

(c) *Benefits.* No Contractor Personnel shall be entitled to any of the benefits that may be provided to the employees of the Tribe, including without limitation any group life insurance, hospitalization, retirement or pension benefits, sick leave, vacation leave, worker's compensation or other benefits afforded to the Tribe's employees. Contractor acknowledges that no Contractor Personnel shall have any claim against the Tribe hereunder or otherwise for vacation pay, sick leave, retirement benefits, social security, worker's compensation, health or disability benefits, unemployment insurance benefits, or employee benefits of any kind. In the event that any Contractor Personnel is subsequently reclassified as an employee, such reclassification will not be done on a retroactive basis to require the payment of such benefits.

(d) *Equipment.* Use of equipment and/or supplies purchased with Promise Neighborhood federal funds shall be governed by the Office of Management and Budget (OMB) Guidance (2 CFR 200.313 and 200.315) and any applicable successor guidance

from the OMB. Contractor acknowledges he has reviewed such guidance and shall comply with all current and any future OMB requirements set forth therein.

(e) *Location/Schedule.* Neither Contractor nor any Contractor Personnel will be required to follow or establish a regular or daily work schedule or work out of a particular location; provided, that Contractor [and/or Contractor Personnel] shall be available to meet regularly with the Promise Neighborhood Director to discuss strategy and progress of the allocation of Grant Funds.

(f) *Contractor's Authority to Determine Manner and Means of the Carrying out the Work.* Within the Scope of Work, as defined herein, Contractor shall retain discretion in the manner and means of carrying out Contractor's activities and responsibilities under this Agreement; provided, that Contractor and all Contractor Personnel shall adhere to instructions from the Tribe regarding final decisions for how to allocate and expend the Grant Funds and shall not knowingly or recklessly enter into any binding commitments or contracts regarding how to allocate and expend the Grant Funds on behalf of the Tribe with any third party without prior written authorization from the Tribe.

(g) *Limited Agency Relationship.* The Tribe shall not be liable for any obligations incurred by Contractor unless specifically authorized in writing. Contractor shall not act as an agent of the Tribe, ostensibly or otherwise, nor bind the Tribe in any manner, nor represent that it has authority to so act unless Contractor has first received authority in writing from the Tribe that specifically sets forth the terms of such authority and the scope of the action authorized to be taken by Contractor on behalf of the Tribe.

3. **Term.** The term of this Agreement shall commence on **July 01, 2020** and unless sooner terminated in accordance with the terms of this Agreement, and shall end on **June 30, 2021**. The term may be extended upon the mutual written agreement of the parties. Notwithstanding the foregoing, Contractor acknowledges that the Grant Funds are awarded on a calendar year, rather than academic year, basis.

4. **Scope of Engagement.** Contractor and its personnel shall (i) use diligent efforts and professional skills and judgment; (ii) perform all services in accordance with any applicable specifications provided herein and by the Tribe, and (iii) perform all services in accordance with recognized standards of the applicable industry and profession and consistent with past practice. Services under this Agreement will be provided by Contractor personnel. Subject to the confidentiality provisions set forth in Section 9 hereof and applicable law, the Contractor is expressly free to perform services for other persons and entities while performing services in accordance with this Agreement.

5. **Compensation.** The parties agree that the Contractor will be compensated for services performed pursuant to this Agreement, payable with approval of the Promise Neighborhood Project Director. Contractor is solely responsible for any travel or other costs or expenses incurred by Contractor or any Contractor Personnel in connection with the performance of the services pursuant to this Agreement.

6. **Termination.** Notwithstanding any other provision of this Agreement, this Agreement may be terminated:

- (a) by the mutual agreement of both parties;
- (b) by either party if one party commits a material breach of any of the terms or provisions of this Agreement and does not cure such breach within ten (10) days after receipt of written notice given by the other party;
- (c) by either party with 60 days prior written notice; or
- (d) by the Tribe upon at least 14 days' prior written notice in the event that the Grant Funds do not receive congressional appropriation for the full term of this Agreement.

Upon expiration or termination of this Agreement for any reason, or at any other time upon the Tribe's written request, Contractor shall [PROMPTLY/WITHIN 30 days] after such expiration or termination:

- (a) deliver to the Tribe all Deliverables (as set forth in the Scope of Work, whether complete or incomplete);
- (b) deliver to the Tribe all tangible documents and materials (and any copies) containing, reflecting, incorporating, or based on the Confidential Material;
- (c) permanently erase all of the Confidential Material from Contractor's computer or other device systems; and
- (d) certify in writing to the Tribe that you have complied with the requirements of this clause.
- (e) Return equipment and supplies to the Tribe as required by OMB Guidance, including 2 CFR 200.313 and 200.315 and all applicable successor guidance.

7. **Contractor's Compliance with Law.** Contractor represents that it and all Contractor Personnel will perform such services in conformance with all tribal, state and federal laws, rules, regulations and codes of ethics of any kind that may be required by or applicable to the Scope of Work.

Contractor shall comply with all regulations and requirements applicable to the Grant Funds and shall maintain complete records evidencing such compliance. The Contractor shall promptly provide the Tribe copies of such records as requested by the Tribe. Notwithstanding the foregoing, or anything to the contrary contained herein: (a) the Contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387).

Violations must be reported to the Department of Education and the Regional Office of the Environmental Protection Agency. (b) The Contractor certifies that it is not listed on the government-wide exclusions in the System for Award Management ("SAM") in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension." The Contractor shall promptly notify the Tribe if it becomes listed in SAM and shall immediately forfeit all rights hereunder. (c) The Contractor certifies that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. The Contractor certifies that it has disclosed and will disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. (d) The Contractor shall comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the Environmental Protection Agency guidelines. (e) The Contractor acknowledges that the Grant Funds have been awarded pursuant to Catalog of Federal Domestic Assistance Fund for the Improvement of Education Number 84.215 ("CFDA 84.215"). The Contractor shall abide by all requirements of CFDA 84.215, including but not limited to reporting, audit and recordkeeping requirements. The Contractor shall provide reports, undergo audit(s) and maintain records as required under CFDA 84.215 in the forms and formats specified therein.

**8. Compliance with Tribe Policy on Background Investigations.**

*(a) Background Investigations.*

- (i) In compliance with the Policy and federal law, the Contractor agrees to subject all Contractor Employees to a fingerprint check through the Criminal Justice Information Services Division of the Federal Bureau of Investigation.
- (ii) The Contractor will ensure that background investigations are conducted at no cost to the Tribe; however, the Contractor may expend Grant funds to comply with the Policy's background investigations requirements.
- (iii) No Contractor Employee will be employed or hired in connection with the Grant unless the Tribe is satisfied that the individual has the necessary overall character and fitness to care for the safety and well-being of a child, as determined in accordance with Section 11 of the Policy.

It is certified and recited that all acts and conditions required by the Constitution and laws of the State of California to exist, to occur and to be performed or to have been met precedent to and in the issuing of the bonds in order to make them legal, valid and binding obligations of the District, have been performed and have been met in regular and due form as required by law; that payment in full for the bonds has been received; that no statutory or constitutional limitation on indebtedness or taxation has been exceeded in issuing the bonds; and that due provision has been made for levying and collecting *ad valorem* property taxes on all of the taxable property within the District in an amount sufficient to pay principal and interest when due.

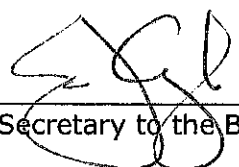
This bond shall not be valid or obligatory for any purpose and shall not be entitled to any security or benefit under the Resolution until the Certificate of Authentication below has been signed.

**IN WITNESS WHEREOF**, the Corning Union High School District, County of Tehama, California, has caused this bond to be executed on behalf of the District and in their official capacities by the manual or facsimile signatures of the President of the Board of Trustees of the District, and to be countersigned by the manual or facsimile signature of the Secretary to the Board of Trustees of the District, all as of the date stated above.

**CORNING UNION HIGH SCHOOL DISTRICT**

By: William T. Macle  
President of the Board of Trustees

**COUNTERSIGNED:**

By:   
Secretary to the Board of Trustees

- (iv) The Contractor shall maintain in its internal records copies of the results of all investigations performed under this Agreement, which must detail each step taken during the investigation.
- (v) The Contractor will certify to the Tribe in writing that there is nothing in the background investigation of each Contractor Employee performing services in connection with the Grant indicating that the employment of each Contractor Employee would be in conflict with the Policy, federal law, or this Agreement. The Contractor's certification to the Tribe shall be in the form attached hereto as **Exhibit B** (the "Certification") as a way to ensure compliance with the Policy, the Contractor shall promptly deliver all required Certifications to the Tribe.
- (vi) All background investigations conducted by the Contractor shall comply in all respects with the Fair Credit Reporting Act. In doing so, the Contractor shall take all steps to maintain the confidentiality of the investigation process and to ensure that the Tribe is only notified of final determinations of the Contractor via delivery of the Certifications.
- (vii) The Tribe, at its sole discretion, retains the right to approve or disapprove all Contractor Employees providing services in connection with the Grant at any time.

(b) *Confirmation of Certifications.* The Tribe may at its sole discretion confirm the Contractor's performance of background checks to ensure compliance with this Agreement. When requested, the Contractor shall provide the Tribe with evidence of the Contractor's background investigation, as is required to be maintained by the Contractor pursuant to this Agreement.

(c) *Liaison.* The Contractor shall designate a liaison who shall be available to answer any questions or to address any concerns that may arise during the performance of this Agreement.

#### **9. Proprietary Information.**

(a) Contractor hereby acknowledges that the Tribe has made, or may make, available to Contractor certain confidential financial information, membership information, and other confidential and/or proprietary information of, or licensed to, the Tribe (the "Confidential Material"). Contractor and all Contractor Personnel shall treat as confidential and proprietary any Confidential Information belonging to the Tribe or any third party that is disclosed to the Contractor or any Contractor Personnel, or that the Contractor or any Contractor Personnel otherwise becomes aware of, in the course of Contractor's services under this Agreement. The Confidential Material is the exclusive property of the Tribe. Contractor shall not, without the prior written consent of the Tribe, disclose or reveal any of said Confidential Material to any third party or use such information for any purposes other than to provide the services required under this

Agreement. Contractor further agrees to comply with all reasonable rules established from time to time by the Tribe for the protection of the confidentiality of the Confidential Material. Notwithstanding the foregoing, Contractor may disclose Confidential Material to the extent so required by law or order of court or government agency; provided, that Contractor uses best efforts to give reasonable prior notice of any such disclosure to the Tribe.

(b) Contractor further agrees that all intellectual property developed by Contractor or any Contractor Personnel while accomplishing the Scope of Work (a "Development") shall be considered a work-for-hire under applicable law and shall be the sole and exclusive property of the Tribe, and in the event that any Development does not qualify for treatment as work-for-hire under applicable law, Contractor hereby assigns to the Tribe all rights, title, and interest in and to such Development and agrees to execute any document necessary to effect such assignment.

(c) Contractor also agrees that, immediately upon request from the Tribe, Contractor shall return to the Tribe all Confidential Material or proprietary property or documents obtained by Contractor in the performance of services under this Agreement. Contractor shall notify each person to whom any authorized disclosure is made that such disclosure is made in confidence and that the Confidential Material shall be kept in confidence by such persons.

10. **Assignment.** This Agreement may not be assigned by either party unless agreed to in writing by the Tribe and Contractor.

11. **Hold Harmless/Indemnification.** Contractor hereby releases and agrees to hold the Tribe harmless of any and all claims Contractor or any Contractor Personnel might have against the Tribe as a result of personal injuries sustained during the term of this Agreement, except to the extent resulting from the Tribe's negligence. Each of the parties to this Agreement shall defend, indemnify, and hold harmless the other from any and all damages expenses or liability resulting from or arising out of, any representations, acts, omissions, negligence or misconduct on the part of the indemnifying party, violation of law or from any breach or default of this Agreement which is caused or occasioned by the acts of the indemnifying party, or its owners, members, principals, employees or associates. The Tribe may satisfy such indemnity (in whole or in part) by way of deduction from any payment due to Contractor.

12. **Governing Law.** This Agreement shall be governed by, and construed in accordance with, the laws of the Tribe and the laws of the State of California. In the event of any conflict between the laws of the Tribe and the laws of the State of California, the laws of the Tribe shall control in all respects.

13. **Modification.** This Agreement cannot be amended or modified in any respect, unless such amendment or modification is evidenced by a written instrument executed by both Contractor and the Tribe.

14. **Obligations Beyond Terms of Agreement.** The obligations of Contractor and the Tribe set forth in Sections 9 and 11 shall survive the termination or expiration of this Agreement.

15. **Severability.** If any term or provision of this Agreement or its application to any party or circumstances shall be declared invalid, illegal or unenforceable in any jurisdiction, such invalidity, illegality or unenforceability shall not affect any other term or provision of this Agreement or invalidate or render unenforceable such term or provision in any other jurisdiction. In such event, the parties shall use their best efforts to replace the invalid or unenforceable provision by a provision that, to the extent permitted by the applicable law, achieves the purposes intended under the invalid or unenforceable provision.

16. **Entire Agreement.** This Agreement constitutes the entire Agreement between the Tribe and Contractor with respect to the subject matter hereof and supersedes and cancels any prior understanding or Agreement, written or oral, express or implied, between the Tribe and Contractor relating to the subject matter hereof.

17. **Counterparts.** This Agreement may be executed in two counterparts (including via facsimile or other electronic transmission), each of which shall be deemed to be an original, but all of which taken together shall constitute one and the same instrument.

18. **Insurance.** Throughout the term of this Agreement and any extensions or renewals thereof, the Contractor shall maintain at his/her/its sole expense general liability insurance in such amounts as the Tribe shall reasonably require and approve, listing the Tribe as an additional insured. Upon execution of this Agreement, and at any time thereafter upon five (5) days of a request from the Tribe, the Contractor shall provide the Tribe with written evidence satisfactory to the Tribe of the Contractor's compliance with the insurance requirements under this Agreement.

[Signature page follows.]



IN WITNESS WHEREOF, the Tribe and Contractor have caused this Independent Contractor Agreement to be executed by their duly authorized representatives as of the date first written above.

PASKENTA BAND OF NOMLAKI INDIANS

By: \_\_\_\_\_  
Name: \_\_\_\_\_ Title: \_\_\_\_\_  
\_\_\_\_\_  
Signature Date:

CORNING UNION HIGH SCHOOL DISTRICT (CUHSD)

By: Jared Caylor Superintendent  
Name: \_\_\_\_\_ Title: \_\_\_\_\_  
[Signature] 6/18/20  
Signature Date:

**EXHIBIT A**  
**SCOPE OF WORK FOR**  
**CORNING UNION HIGH SCHOOL DISTRICT (2020-2021)**

This contract provides additional resources and supports with the goal of improving educational outcomes of students attending Corning Union High School District (CUHSD) schools. This contract details the services, funding allocation, accountability measures, and reporting obligations to be provided under this agreement.

**1. SERVICES:**

**COMPONENT 1: CUHSD.Y4-5.M.1**

**PROGRAM NAME: DUAL ENROLLMENT**

Jul 2020 – Dec 2020: \$29,000

Jan 2021 – Jun 2021: \$29,000 (Contingent on congressional appropriation)

Target Promise Neighborhood (PN) Results: Increase the percentage of high school graduates who obtain postsecondary degrees, vocational certificates or other industry-recognized certificates or credentials without the need for remediation (GPRA 7)

Description: CUHSD will use PN funds to support high school students with expenses associated with enrollment in dual enrollment high school/college courses while attending Corning Union High School during the 2020-21 academic year. Credits from the completion of dual enrollment courses will be applied to a college degree or certificate program and meet high school diploma requirements.

PN funds will be used to pay for students' direct expenses associated with participation in the dual enrollment program (tuition, books, etc.), students' college enrollment fees (health fees, etc.) and additional certificated teacher time to monitor the dual enrollment class and track student progress. These funds cannot be used for payment to teachers *during their normal contract hours* or for expenses which students could access at no-charge. Each class must have no less than 15 students.

The courses **must** count towards both high school graduation requirement and college credit(s). A minimum of 200 CUHSD students funded for college course will gain college credit for their enrollment during the 2020-2021 academic year.

Objective: To assist in measuring program effectiveness, the local objective is as follows:

- By the end of each course, 90% of the students enrolled in the dual enrollment course will successfully complete the course.

The following data will be entered in the PN data system by CUHSD staff: 1) number of students enrolled in each course; 2) average G.P.A. by course; 3) number of college credits earned by students in each course; and 4) student completion rates by course. No individual student-level data are requested.

**COMPONENT 2: CUHSD.Y4-5.M.2**

**PROGRAM NAME: ENGLISH LANGUAGE DEVELOPMENT (ELD) PROFESSIONAL DEVELOPMENT**

Jul 2020 – Dec 2020: \$ 10,000

Jan 2021 – Jun 2021: \$ 5,000 (Contingent on congressional appropriation)

Target Promise Neighborhood Results: Increase the percentage of students at or above on the state mathematics and English language arts (ELA) assessment (GPRA 4), increase graduation rates (GPRA 6), and increase percentage of high school graduates who obtain a postsecondary degree (GPRA 7)

Description: An English language development (ELD) contractor will deliver high-quality professional development to CUHSD teachers including to the ELD support staff to expand educators' knowledge of best practices to accelerate English language proficiency among English Learners. The contractor delivering the professional development will work with the ELD Specialist to monitor and analyze classroom practices to ensure the integration of concepts and strategies. A portion of funds can be used to reimburse teachers time *above their regular teaching contract* for participation in professional development and for the ELD Specialist to receive training to better equip him/her with the knowledge to effectively work with educators around ELD strategies.

PN funds cannot be used for the following purposes:

- To pay teachers during their normal contract hours.
- To pay for substitutes.
- To cover food and beverages.

The Center for Evaluation and Research (CER), evaluation contractor, will work with the ELD Specialist to collect data related to changes in teacher knowledge and practice. CUHSD will provide a summary of *each* professional development including the number of attendees and workshop evaluation forms to be completed by each attendee. The focus of the evaluation is to determine the extent to which the professional development activities will impact intended outcomes as reflected in changes in teachers' professional practice.

Objective: To assist in measuring program effectiveness, the local objective is as follows:

- Eighty percent of participating teachers will rate the usefulness of the professional development activities as of high quality and useful.
- Evidence of implementation of strategies learned from professional development will be provided by the ELD Specialist.

### **COMPONENT 3: CUHSD.Y4-5.M.3**

**PROGRAM NAME:** ELD SPECIALIST (1.0 FTE)

Jul 2020 – Dec 2020: \$55,000

Jan 2021 – Jun 2021: \$55,000 (Contingent on congressional appropriation)

Target Promise Neighborhood Results: Number and percentage of students achieving at or above on the summative ELA assessment (GPRA 4) and increase the percentage of high school graduates who obtain postsecondary degrees, vocational certificates or other industry-recognized certificates or credentials without the need for remediation (GPRA 7)

Description: The ELD Specialist will support students and teachers by developing a “coherent and aligned set of practices, services, relationships and approaches to teaching and learning” that together create an effective comprehensive, research-based ELD program that results in students attaining high levels of English proficiency and mastery of grade level standards. The ELD Specialist will work to better leverage resources and services, and integrate assessment, evidence-based instructional strategies across school practices and implement accountability measures.

The EL Specialist will be guided by the four principles established by the California Department of Education pertaining to system of approaches that create a powerful program for English learners (see

<https://www.cde.ca.gov/sp/el/rm/foundations.asp> for illustrative case examples of evidence-based program and a list of relevant research related to policies, programs and practices).

The EL Specialist will:

- a) work with a contractor to build educator's professional capacity;
- b) support effective pedagogy by working closely with teachers from all disciplines;
- c) evaluates school climate to determine if campuses are affirming, inclusive, and safe for all EL students;
- d) create a monitoring system that includes benchmarks for expected growth in acquiring academic content knowledge and monitor EL students' growth toward the established benchmarks and assist those who are not adequately progressing towards the goals;
- e) Monitor the academic progress of students who have been reclassified and ensure they are making progress comparable to their English Only peers;
- f) continuously evaluate school values and determine if systems are culturally and linguistically inclusive and engage ELs' families;
- g) monitor all EL students' educational progress in core content areas and recommend appropriate supports;
- h) monitor classrooms to ensure EL students are provided with meaningful access to grade-level content instruction and remedy any academic and instructional misalignments;
- i) work with the EL contractor to develop tools that help to monitor implementation of ELD strategies and work with educators to adjust instructional strategies to target and support EL students' needs;
- j) work with the CUHSD EL counselor to implement a tiered support system that utilizes multiple indicators (i.e. academic, assessments, attendance) and is linked to additional systems of support in areas such as screening, intervention and monitoring and is responsive to the strengths and needs of English Learners in different tiers;
- k) work with educators to develop a coherent, articulated and aligned set of practices that are responsive to different EL student characteristics and English proficiency;
- l) Work with Center of Evaluation Research to collect EL-specific data (as necessary); and, establish a continuous improve expectation that enables all students to be college and career-ready.

The EL Specialist will implement evidence-based practices that are responsive to the differentiated strengths and needs of English Learners.

**Objective:** To assist in measuring program effectiveness, the local objective and deliverables are as follows:

- By August 2021, Grade 11 English learners will show a marked increase in performance on the state mathematics and English language arts summative assessments.
- By December 31, 2020, a progress report will be provided to the Corning Promise Director on the progress on the development of a monitoring system.
- By December 31, 2020, the ELD specialist will develop a content monitoring form that has clearly defined expected growth of students acquiring academic content knowledge during the academic year and dates data will be collected from core teachers.
- ELD specialist will review content monitoring forms with teachers to ensure EL students are growing at the acceptable pace in English language acquisition in core content area. A progress report outlining student growth will be provided to the Corning Promise director in December 202 and at the end of the school year.

**COMPONENT 4: CUHSD.Y4-5.M.4****PROGRAM NAME: ENGLISH LEARNER (EL) COUNSELOR (.5 FTE)**

Jul 2020 – Dec 2020: \$30,000

Jan 2021 – Jun 2021: \$30,000 (Contingent on congressional appropriation)

Target Promise Neighborhood Results: Increase percentage of students at or above on the state mathematics and ELA assessment (GPRA 4), increase of graduation rates (GPRA 6) and increase percentage of high school graduates who obtain a postsecondary degree (GPRA 7)

Description: CUHSD will reimburse for a .5 FT certificated, bilingual counselor to address the developmental, cultural, and educational needs of CUHSD's linguistically diverse student population. The purpose of this component is to strengthen engagement and academic achievement of English Learner (EL) students. The EL counselor will achieve this through the following activities:

- a) work closely with the data specialist and ELD Specialist to develop a tiered approach using multiple indicators (attendance, grade report and benchmark data) to identify EL students in need of support and reevaluate the intervention list every trimester;
- b) connect EL students and families to community resources (food banks, etc.);
- c) expand career and educational opportunities for EL students and their families; and,
- d) facilitate post-secondary educational programs and employment workshops in Spanish.

Objective: To assist in measuring program effectiveness, the local objective is as follows:

- Data collected from a student survey or focus group will demonstrate there has been a positive change in student inclusivity and satisfaction with EL-focused interventions.

**COMPONENT 5: CUHSD.Y4-5.M.5****PROGRAM NAME: STUDENT SUPPORT PROGRAM**

Jul 2020 – Dec 2020: \$14,000

Jan 2021 – Jun 2021: \$14,000 (Contingent on congressional appropriation)

Target Promise Neighborhood Results: % of HS graduates who obtain postsecondary degrees, vocational certificates and other industry-recognized certificates or credentials (GPRA 7)

Description: CUHSD will contract with Butte College and Shasta College to increase the percentage of students attending post-secondary programs. Corning Promise will reimburse CUHSD for their payment to the colleges. The counselor/advisors from the colleges will assist high school students and community members in navigating the enrollment process and financial aid steps, complete college application, and explore higher education offering.

Objective: To assist in measuring program effectiveness, the local objective is as follows:

- There will be a five percent increase in the number of students who enroll in post-secondary educational programs as reported on the National Clearinghouse data and/or reported by the colleges.

**COMPONENT 6: CUHSD.Y4-5.M.6****PROGRAM NAME: MATH PROFESSIONAL DEVELOPMENT**

Jul 2020 – Dec 2020: \$70,000

Jan 2021 – Jun 2021: \$40,000 (Contingent on congressional appropriation)

Target Promise Neighborhood Results: Increase the number and percentage of students achieving at or above grade level on the state summative mathematics assessment (GPRA 4)

Description: CUHSD and its contractor will increase student achievement in mathematics. UCLA, the subcontractor, will be reimbursed for providing the following services:

- a) delivery of professional development for math teachers;
- b) individualized coaching to teachers around pedagogy and content knowledge development;
- c) implement an aligned and articulated eighth and ninth grade mathematics programs;
- d) development of mathematic milestone assessments aligned with Common Core assessments; and
- e) assist teacher usage of assessment data to inform instructional decision making.

The amount of \$75,000 will be used to cover the cost of the contract with the UCLA Curtis Center, and \$5,000 will be used for payment to teachers participating in the math professional development and articulation meetings that occur *outside of contract hours*.

UCLA or CUESD will provide quarterly reports on activities conducted by the math contractor and student outcome.

Objective: To assist in measuring program effectiveness, the local objective is as follows:

- By August 2021, there will be an overall 2% increase in the number of students who meet or exceed state standards in mathematics as measured by the CAASPP mathematics assessment for grade 11 students.
- Development of math interim assessments for all math content areas in grades 9, 10 and 11.
- Working with UCLA Curtis Center develop a coherent set of articulation procedures and practices between the middle school (8<sup>th</sup> grade) and 9<sup>th</sup> grade.

#### **COMPONENT 7: CUHSD.Y3-4.M.7**

**PROGRAM NAME:** Data Specialist (Administration, Data Collection and Evaluation)

Jul 2020 – Dec 2021: \$15,000

Jan 2021 – Jun 2021: \$15,000 (Contingent on congressional appropriation)

Target Promise Neighborhood Results: Assist in the collection and reporting of federal and local indicators.

Summary: The Data Specialist will be responsible for collecting data, sharing data with program stakeholders, and administration of assessment/evaluation activities. The Data Specialist will disseminate or provide assistance in the collection and maintenance of data release forms from all students in the district. A record of status of release forms will be made available to CER and Corning Promise as requested. The Data Specialist will share data with CER and Corning Promise related to the following federal and local indicators as required by the Promise Neighborhood program:

Federal Indicators:

- GPRA 4: Provide state mathematics and English language arts test results for grade 11 students.
- GPRA 5 and 11: Provide attendance rates, chronic absenteeism rates of students in grades 9 – 12.
- GPRA 7: Collect and maintain data from high school graduates including their obtaining of postsecondary degrees, vocational certificates or other industry certificates or credentials without the need for remediation/
- GPRA 8, 9, 10 and 15: Assist in the dissemination and collection of school climate surveys; provide results to CER and/or Corning Promise.

- GPRA 11: Maintain student entries and withdrawals from school (mobility rates) of students in grades 9 – 12.
- GPRA 12, 13, 14, 15: Assist in the dissemination and collection of data for the household survey.

**Local Performance Measures:**

- EL Professional Development: Collect with CER qualitative data to assess implementation of EL professional development.
- Math development: Provide necessary data to assess the effectiveness of the math development programs.
- Dual Enrollment: Provide quantitative data to assess effectiveness of the dual enrollment program, including entering data into the EFPN data system: number of student's enrolled in each course, average G.P.A. by course, and the number of college credits earned by students by course and student completion rates by course.
- Student Support Program: Provide data on the number of students receiving services form a college advisor and type of support received.
- Provide data to the CUHSD ELD Specialist and EL Counselor to assist in the development of a comprehensive ELD program

**2. PAYMENT SCHEDULE:**

Payment on this Contract will not exceed **\$223,000** for term **July 01, 2020 – December 31, 2020**. Funds cannot be carried over from Fall 2020 to Spring 2021 without approval from the Corning Promise Director.

Additional funds for term **January 01, 2021 – June 30, 2021** in the amount of **\$188,000** is contingent upon congressional appropriation and evidence of successful implementation, execution and fulfillment of local objectives.

#	PROGRAM NAME	FALL 2020 07/2020-12/2020	SPR 2021 01/2021-06/2021 (contingent on congressional approval)	TOTAL 07/2010-06/2021
1	Dual Enrollment	29,000	29,000	<b>58,000</b>
2	ELD Professional Development	10,000	5,000	<b>15,000</b>
3	ELD Specialist (1.0 FTE)	55,000	55,000	<b>110,000</b>
4	EL Counselor (.5 FTE)	30,000	30,000	<b>60,000</b>
5	Student Summer Support	14,000	14,000	<b>28,000</b>
6	Mathematics Development	70,000	40,000	<b>110,000</b>
7	Data Specialist: Administration, Data Collection and Evaluation	15,000	15,000	<b>30,000</b>
	<b>TOTAL</b>	<b>\$223,000</b>	<b>\$188,000</b>	<b>\$411,000</b>

Invoice(s), requested as follows:

- **Monthly submission** for classified and certified personnel payments, which will include an accounting of time spent on services, by tasks. Submission no later than 15 days following the end of the month.
- **Quarterly submission** for contractor(s) and other supplies, which will include invoices by task. Submission of quarterly reports no later than:

- April 15 for January 1 – March 31 activities;
- July 15 for April 01 – June 30 activities;
- October 15 for July 01 – September 30 activities; and,
- January 15 for October 01 – December 31 activities.

PN funds cannot be used for purchase of food and/or beverages.

### **3. MATCHING CONTRIBUTION**

Partnering contractors will provide matching contributions or in-kind contributions as part of the Contract. Contractor will maintain necessary documentation of matching (in-kind) funds and provide monthly or semi-annual reports on matching funds with guidance provided by the Promise Neighborhood Project Director. The contribution must be supported by detailed records, compliant with federal requirements.

### **4. PROGRESS MONITORING**

Partnering contractor will provide a summary of their project and progress in achieving tasks in a report and/or meet with the Project Director on a quarterly basis. Report submissions due:

- April 15 for January 1 – March 30 activities;
- July 15 for April 1 – June 30 activities;
- October 15 for July 1 - September 30 activities; and,
- January 15 for October 1 – December 31 activities.

### **5. PRODUCTS AND PUBLICATIONS**

All products and publications services funded under this contract use the following statement: *“Funding for these services is in part through a U.S. Department of Education Promise Neighborhood Grant Program (CFDA 84.215N) administered by the Paskenta Band of Nomlaki Indians”*.

The Corning Promise logo will be used on all published material, including and not excluding flyers, posters, social media and webpage postings.



## CHAPTER 8

ESSA  
UPDATE  
INCLUDED\*

## TOOLS AND RESOURCES FOR MONITORING AND EXITING ENGLISH LEARNERS FROM EL PROGRAMS AND SERVICES

*This is the eighth chapter of the English Learner Tool Kit, which is intended to help state and local education agencies (SEAs and LEAs) in meeting their obligations to English Learners (ELs). This tool kit should be read in conjunction with the U.S. Department of Education Office for Civil Rights' and the U.S. Department of Justice's Dear Colleague Letter on "English Learner Students and Limited English Proficient Parents," published in January 2015, which outlines SEAs' and LEAs' legal obligations to ELs under civil rights laws and other federal requirements. The Dear Colleague Letter can be found at <http://www2.ed.gov/about/offices/list/ocr/ellresources.html>.*

### TRACKING THE PROGRESS OF ENGLISH LEARNERS

#### KEY POINTS

- LEAs must monitor the progress of all ELs in achieving English language proficiency (ELP) and in acquiring content knowledge.
- LEAs should establish rigorous monitoring systems that include benchmarks for expected growth and take appropriate steps to assist students who are not adequately progressing towards those goals.
- SEAs must monitor LEAs to ensure that they are providing ELs meaningful access to grade-level core content instruction and remedying any academic deficits in a timely manner.



LEAs must monitor and regularly assess the progress of all ELs, including those who have opted out of EL programs, in both English language proficiency (ELP) and content knowledge. This includes conducting an annual ELP assessment and, at least annually, measuring their performance in grade-level core content areas.

Establishing rigorous monitoring systems that include periodic benchmarks allows LEAs to monitor ELs' progress over time, determine when students are not making appropriate progress, and provide additional support to enable ELs to reach English proficiency and gain grade-level content knowledge. SEAs must monitor LEAs to ensure that they are providing ELs meaningful access to grade-level core content instruction and remedying any academic deficits in a timely manner.

ELs could benefit from multi-tiered systems of support. One such system for supporting students, including ELs, is Response to Intervention (RTI). RTI is not an EL program and may not substitute for one. However, RTI can provide additional systems of support for ELs in areas such as assessment, screening, intervention, and monitoring, which when combined can help improve instructional outcomes for ELs (Brown & Sanford, 2011; Sáenz, 2008).

Educators, including teachers, need tools that help them continually monitor students' progress and adjust instructional strategies to target and support students' needs. Regularly monitoring ELs' progress in ELP and content knowledge allows teachers to target instruction and provide additional support services, as needed. For ELP, LEAs must assess ELs at least annually using a valid

\*This chapter has been updated to reflect changes in the *Elementary and Secondary Education Act (ESEA)*, as amended by the *Every Student Succeeds Act of 2015 (ESSA)*. The U.S. Department of Education has released a non-regulatory guidance (NRG) about ESSA and ELs that is available at <http://www2.ed.gov/policy/elsec/leg/essa/essatitleiiiguideenglishlearners92016.pdf>. The text of the ESEA, as amended by ESSA, can be found at <http://www2.ed.gov/documents/essa-act-of-1965.pdf>.

You can access **Tools and Resources for Monitoring and Exiting English Learners from EL Programs and Services** at <http://www2.ed.gov/about/offices/list/oel/english-learner-toolkit/index.html>.

and reliable assessment that is aligned to state ELP standards. In addition, periodic formative assessments of ELP help inform instruction and support ELs' English language development throughout the school year.

EL progress should inform EL program evaluations. See Chapter 9 of this tool kit for information on evaluating the effectiveness of an LEA's EL program.

## EXITING ENGLISH LEARNERS

### KEY POINTS

- LEAs must document that an EL has demonstrated English proficiency using a valid and reliable ELP assessment that tests all four language domains.
- Students exiting from EL status must be monitored for at least two years, to ensure that (1) they have not been prematurely exited; (2) any academic deficits incurred as a result of participating in the EL program have been remedied; and (3) they are meaningfully participating in the standard program of instruction comparable to their never-EL peers.
- In addition, the *ESEA* now requires LEAs to report on the number and percentage of former ELs meeting state academic standards for four years.

SEAs must use valid and reliable ELP assessments that test all four language domains (listening, speaking, reading, and writing) to ensure that ELs have achieved English proficiency. The proficiency score on the ELP assessment must be set at a level that enables students to effectively participate in grade-level content instruction in English without EL services. This does not mean that students must score proficient on a content assessment (e.g., reading/language arts) in order to exit EL status; indeed, there are never-EL students who are in the general education program who do not score proficient on these content assessments.

SEAs may use additional objective criteria related to English proficiency to decide if an EL who scores proficient on the ELP assessment is ready to exit EL services. However, these additional criteria may not substitute for a proficient score on a valid and reliable ELP assessment.

Exiting EL students either too soon or too late raises civil rights concerns. EL students who are exited too soon are denied access to EL services while EL students who are exited too late may be denied access to parts of the general curriculum. Denied or delayed access to the general curriculum can impede academic growth and contribute to a higher risk of dropping out of school.

After students have exited an EL program, LEAs must monitor their academic progress for at least two years. If an exited EL is not progressing academically as expected and monitoring suggests a persistent language need, LEAs should re-test the student's ELP with a valid, reliable, and grade-appropriate ELP test to see if the student must be offered additional language assistance services. In no case should re-testing of an exited student's ELP be prohibited. If the student is reentered into EL services, however, the LEA should document the reasons why and the parent's consent to reentry. If SEAs or LEAs find that changes to exit criteria or procedures are necessary, SEAs and LEAs need to provide teachers and staff with appropriate training.

### ESSA UPDATE

Under *Title III* of the *ESEA*, as amended by *ESSA* [Section 3121(a)(5)], LEAs must report on the number and percentage of former ELs meeting state standards for four years. For more information, see section J of the NRG (U.S. Department of Education, Office of Elementary and Secondary Education, 2016). In addition, the *ESEA* [Section 3113(b)(2)] requires standardized statewide entrance and exit procedures for ELs.

The following checklist is intended to assist with tracking the progress of ELs and exiting ELs. The checklist provides suggested questions only. Schools and LEAs should check their SEA's policies and federal guidance to ensure compliance.

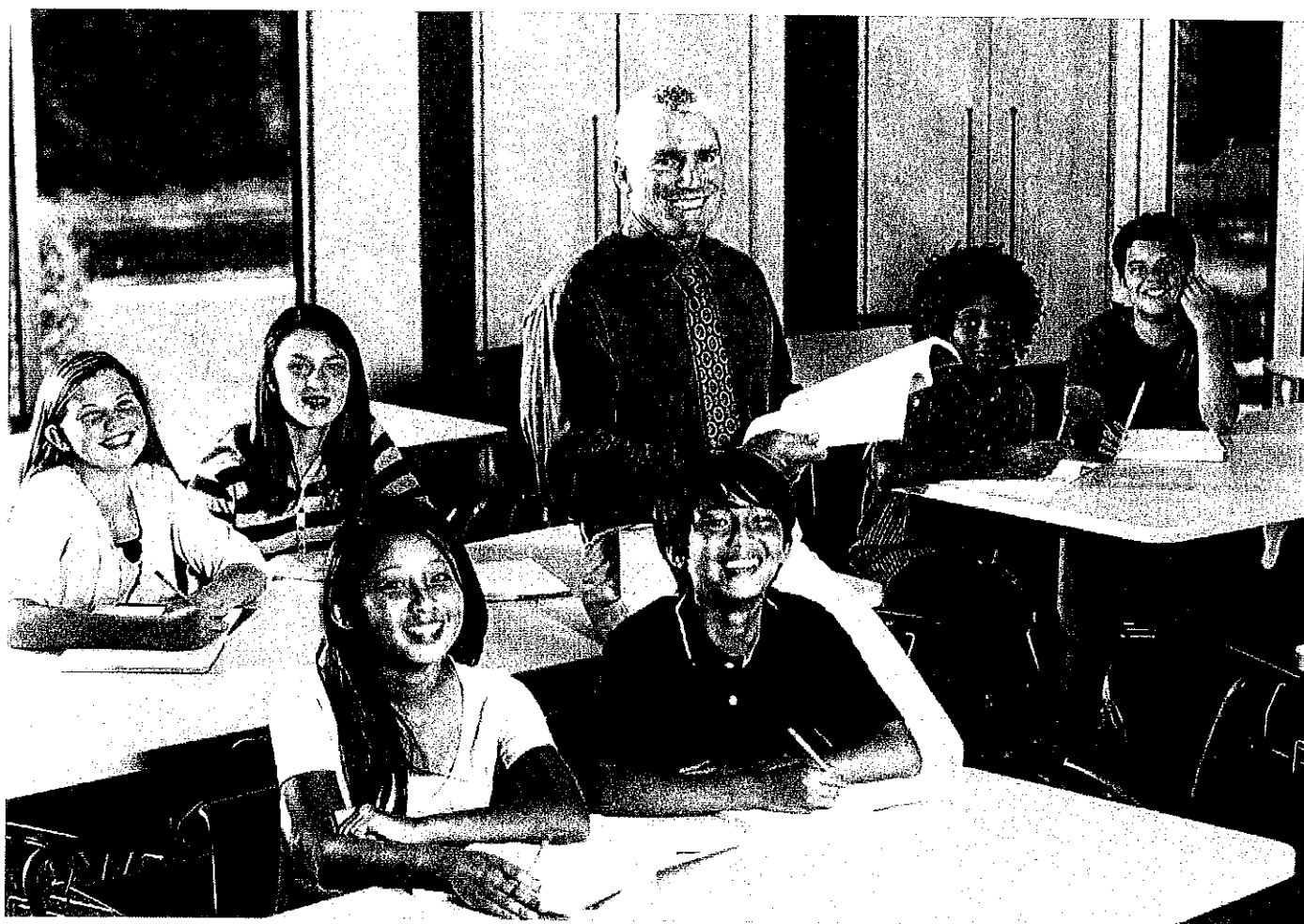
#### Tracking the Progress of ELs

- ★ Are all ELs, including those who have opted out of EL programs and services, monitored at least annually for progress in achieving ELP and acquiring content knowledge?

- ★ Are LEAs monitoring ELs' progress toward established benchmarks for expected growth in ELP and the grade-level content areas and assisting students who are not making timely progress towards those goals?
- ★ Does the SEA monitor LEAs to ensure that they are both providing ELs meaningful access to grade-level core content instruction and remedying any academic deficits in a timely manner?
- ★ Has the SEA developed ELP standards and ensured that LEAs are implementing those ELP standards to inform EL programs, services, and assessments?

### Exiting ELs

- ★ Are procedures in place to ensure that students exit from EL programs, services, and status only after they demonstrate English proficiency on a valid and reliable ELP assessment?
- ★ What processes are in place to monitor the progress of former ELs? Do LEAs monitor, for at least two years, the academic progress of students who have exited EL status to ensure that they have not been prematurely exited and that they are meaningfully participating in the LEA's standard educational programs comparable to their never-EL peers?



You can access **Tools and Resources for Monitoring and Exiting English Learners from EL Programs and Services** at <http://www2.ed.gov/about/offices/list/oela/english-learner-toolkit/index.html>.

# MONITORING AND EXITING ENGLISH LEARNERS FROM EL PROGRAMS AND SERVICES

## TOOLS

The U.S. Department of Education does not mandate or prescribe particular curricula, lesson plans, assessments, or other instruments in this tool kit. This tool kit contains examples of, adaptations of, and links to some resources created and maintained by other public and private organizations. This information is provided for the reader's convenience and is included here to offer examples of the many resources that educators, parents, advocates, administrators, and other interested parties may find helpful to use at their discretion. The U.S. Department of Education does not control or guarantee the accuracy, relevance, timeliness, or completeness of this outside information. Further, the inclusion of links to items does not reflect their importance, nor is it intended to endorse any views expressed, or materials provided. All links verified on August 25, 2015.

The following tools are intended to assist schools, LEAs, and SEAs in establishing rigorous monitoring systems that include benchmarks for expected growth and taking appropriate steps to assist students who are not adequately progressing towards those benchmarks.

Tool #1, Monitoring English Learner Progress in English Language Proficiency, is an example of a monitoring form that can help determine if an EL is making appropriate progress, or needs additional support to attain English proficiency.

Tool #2, Monitoring English Learner Progress in Core Content Areas, is an example of a form that can help track an EL's educational progress in the content areas.

Tool #3, Digital Progress Monitoring, provides examples of five digital systems available online to monitor ELs' progress.

Tool #4, Resources for Planning and Self-Assessments, provides reference tools, materials, and resources from the Office for Civil Rights (OCR).



You can access **Tools and Resources for Monitoring and Exiting English Learners from EL Programs and Services** at <http://www2.ed.gov/about/offices/list/oela/english-learner-toolkit/index.html>

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## TOOL #1

# MONITORING ENGLISH LEARNER PROGRESS IN ENGLISH LANGUAGE PROFICIENCY

Educators need tools that will help them continually monitor students' progress and adjust instructional strategies to target and support students' language needs. Such tools must be used in addition to, rather than in lieu of, the annual ELP assessment.

## EL LANGUAGE PROGRESS MONITORING FORMS

The following tool is used with permission from Colorín Colorado's *ELL Starter Kit for Educators: Tools for Monitoring Language Skills*. It may be helpful to use these forms to monitor ELs in the classroom, to determine if their progress is appropriate or whether they need additional support to attain English proficiency. The form below is an excerpt from a larger document. Additional monitoring forms for oral communication skills, reading and fluency skills, and use of comprehension strategies can be found in the starter kit (link provided below). The forms also may help in planning and communicating with parents and other teachers.



**Overall Language Performance**

This form can help you document the progress of an English language learner. Complete a new form each month to learn about the student's overall academic progress and gains in English proficiency. Use the form to help you plan next steps, and share this assessment with other educators who are assisting your student.

Student's name	Grade	Date
Class	Teacher	

- Progress during the past month
 

Jan	Feb	Mar	Apr	May
1	2	3	4	5
- Performance in class on:
 

Jan	Feb	Mar	Apr	May
1	2	3	4	5
1	2	3	4	5
1	2	3	4	5
1	2	3	4	5
1	2	3	4	5
1	2	3	4	5
- Recommendations: What kind of help does the student need during the coming weeks or months?
   
\_\_\_\_\_
   
\_\_\_\_\_
- How can these recommendations be accomplished?
   
\_\_\_\_\_
   
\_\_\_\_\_
- Other
   
\_\_\_\_\_
   
\_\_\_\_\_

**www.ColorinColorado.org**  
Information, activities, and advice for educators of English language learners

Adapted from: English Stream Center on Hispanic and Latino (ESCHL) (2003). *Help! They Don't Speak English Starter Kit for Primary Teachers*. Washington, D.C.: Center for Applied Linguistics.

© 2015 by Colorín Colorado. Starter Kit for Educators #1

Source: Colorín Colorado. (n.d.). *ELL Starter Kit For Educators: Tools for monitoring language skills*. Washington, DC: AFT. Retrieved from <http://www.colorincolorado.org/pdfs/guides/ellstarterkit.pdf>

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## TOOL #2

# MONITORING ENGLISH LEARNER PROGRESS IN CORE CONTENT AREAS

LEAs should create rigorous monitoring systems that include benchmarks for expected growth in acquiring academic content knowledge during the academic year and take appropriate steps to assist students who are not adequately progressing towards those goals. Classroom teachers and EL specialists should gather data on EL progress and collaborate based on this data to ensure that the EL is growing at an acceptable rate in both English language acquisition and content knowledge.

## CONTENT MONITORING FORM FOR ENGLISH LEARNERS OR FORMER ENGLISH LEARNERS

The following tool was developed by the National Clearinghouse on English Language Acquisition (NCELA) based on tools used by SEAs and LEAs. This form may be useful to track an EL's educational progress during the school year. The tool is meant to be used at team meetings in which classroom teachers and EL specialists (1) review each student's progress in mastering academic content standards and meeting benchmarks, and (2) determine the support and services an EL may need. This form could also be modified for use in tracking the progress of former ELs during the required two-year monitoring period.

<b>STUDENT INFORMATION</b>	
Student Name	Date of Birth
School Name	
Date Entered U.S. Schools	
Home Language	

<b>STATE CONTENT ASSESSMENT TEST SCORES</b>	
Year:	Results:
Year:	Results:
Year:	Results:

<b>GRADES</b>	
Year:	Grades:
Year:	Grades:
Year:	Grades:
Is the student on track to graduate on time?	

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## TOOL #2: MONITORING ENGLISH LEARNER PROGRESS IN CORE CONTENT AREAS (CONTINUED)

CURRENT YEAR BENCHMARKS				
Subject	Term 1 Benchmark	Term 2 Benchmark	Term 3 Benchmark	Term 4 Benchmark
English/Language Arts	<input type="checkbox"/> Above grade level <input type="checkbox"/> On grade level <input type="checkbox"/> Below grade level	<input type="checkbox"/> Above grade level <input type="checkbox"/> On grade level <input type="checkbox"/> Below grade level	<input type="checkbox"/> Above grade level <input type="checkbox"/> On grade level <input type="checkbox"/> Below grade level	<input type="checkbox"/> Above grade level <input type="checkbox"/> On grade level <input type="checkbox"/> Below grade level
Mathematics	<input type="checkbox"/> Above grade level <input type="checkbox"/> On grade level <input type="checkbox"/> Below grade level	<input type="checkbox"/> Above grade level <input type="checkbox"/> On grade level <input type="checkbox"/> Below grade level	<input type="checkbox"/> Above grade level <input type="checkbox"/> On grade level <input type="checkbox"/> Below grade level	<input type="checkbox"/> Above grade level <input type="checkbox"/> On grade level <input type="checkbox"/> Below grade level
Science	<input type="checkbox"/> Above grade level <input type="checkbox"/> On grade level <input type="checkbox"/> Below grade level	<input type="checkbox"/> Above grade level <input type="checkbox"/> On grade level <input type="checkbox"/> Below grade level	<input type="checkbox"/> Above grade level <input type="checkbox"/> On grade level <input type="checkbox"/> Below grade level	<input type="checkbox"/> Above grade level <input type="checkbox"/> On grade level <input type="checkbox"/> Below grade level
Social Studies	<input type="checkbox"/> Above grade level <input type="checkbox"/> On grade level <input type="checkbox"/> Below grade level	<input type="checkbox"/> Above grade level <input type="checkbox"/> On grade level <input type="checkbox"/> Below grade level	<input type="checkbox"/> Above grade level <input type="checkbox"/> On grade level <input type="checkbox"/> Below grade level	<input type="checkbox"/> Above grade level <input type="checkbox"/> On grade level <input type="checkbox"/> Below grade level
Other _____	<input type="checkbox"/> Above grade level <input type="checkbox"/> On grade level <input type="checkbox"/> Below grade level	<input type="checkbox"/> Above grade level <input type="checkbox"/> On grade level <input type="checkbox"/> Below grade level	<input type="checkbox"/> Above grade level <input type="checkbox"/> On grade level <input type="checkbox"/> Below grade level	<input type="checkbox"/> Above grade level <input type="checkbox"/> On grade level <input type="checkbox"/> Below grade level

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## TOOL #2: MONITORING ENGLISH LEARNER PROGRESS IN CORE CONTENT AREAS (CONTINUED)

TEACHER OBSERVATIONS				
Rating Scale: 1: Never 2: Seldom 3: Sometimes 4: Often 5: Always				
Characteristic	Term 1	Term 2	Term 3	Term 4
Completes class assignments on time				
Participates effectively in class discussions				
Works independently				
Completes homework assignments				
Displays effort				

ATTENDANCE AND TARDY DATA				
	Term 1	Term 2	Term 3	Term 4
Attendance				
Tardy				

SUMMARY AND ACTION STEPS	
<b>Summary</b>	
1. Student meets grade-level academic standards or benchmarks.	
2. Student does not meet grade-level academic standards or benchmarks. English language proficiency is <i>not</i> a reason the student is not meeting grade-level academic standards or benchmarks.	
3. Student does not meet grade-level academic standards or benchmarks. Limited English language proficiency in one or more language domains <i>is</i> a reason the student is not meeting grade-level academic standards or benchmarks.	
<b>Action Steps:</b>	

Date:	Person Completing the Form and Title:
	Team Members:

Source: Zantal-Wiener, K., & Bell, T. (2015). *Content monitoring form for English learners or former English learners*. Silver Spring, MD: National Clearinghouse for English Language Acquisition (NCELA). Retrieved from [http://ncela.ed.gov/files/forms/content\\_monitoring\\_form.pdf](http://ncela.ed.gov/files/forms/content_monitoring_form.pdf)

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## TOOL #3

### DIGITAL PROGRESS MONITORING

There are numerous Web-based tools available to monitor students' academic progress. Each tool has a wide range of functionality, including the ability to monitor an EL's placement and progress. Some systems generate individualized lesson plans and assignments and chart progress based on assessment results and the proficiency levels of all students. Some additional considerations may include accessibility for parents and staff with disabilities as well as availability of parent information in multiple languages.

### SAMPLE DIGITAL MONITORING SYSTEMS

NCELA developed an alphabetical list of some data monitoring systems used by SEAs, LEAs, and individual schools. The chart below briefly describes the general features of the systems and, if applicable, features specifically for ELs. It is important to note that the U.S. Department of Education does not endorse any particular system, product, or program for data monitoring.

Program	General Features	EL-Specific Features
Blackboard/Blackboard Engage (previously Edline) <a href="http://www.blackboard.com/platforms/engage/overview.aspx">http://www.blackboard.com/platforms/engage/overview.aspx</a>	SEA, LEA, and school-wide student management system: <ul style="list-style-type: none"> <li>• tracks attendance</li> <li>• tracks enrollment</li> <li>• creates class lists</li> <li>• produces grade reports</li> <li>• creates report cards</li> <li>• provides parental access</li> <li>• developed in accordance with the Internationally recognized Web Content Accessibility (WCAG) Guidelines 2.0, Level AA, as well as the Section 508 standards in the United States</li> </ul>	<ul style="list-style-type: none"> <li>• Has the capacity to track progress for individual EL students, groups of EL students, and former EL students</li> </ul>
Edmodo* <a href="https://www.edmodo.com/">https://www.edmodo.com/</a>	SEA, LEA, school-wide and classroom-wide instructional system: <ul style="list-style-type: none"> <li>• creates assignments</li> <li>• creates quizzes</li> <li>• assists with lesson planning</li> <li>• has online professional learning communities (PLCs)</li> </ul>	<ul style="list-style-type: none"> <li>• Has the capacity to track progress for individual EL students, groups of EL students, and former EL students</li> </ul>

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### TOOL #3: DIGITAL PROGRESS MONITORING (CONTINUED)

Program	General Features	EL-Specific Features
<b>ELlevation*</b> <a href="http://ellevationeducation.com/">http://ellevationeducation.com/</a>	SEA, LEA, and school-wide student management system: <ul style="list-style-type: none"> <li>• provides suggestions for differentiation</li> <li>• includes individualized EL instructional plans</li> <li>• sets goals based on individual data</li> <li>• has a progress dashboard to view specific topics and areas</li> <li>• recommends accommodations based on student data and characteristics</li> </ul>	<ul style="list-style-type: none"> <li>• Has the capacity to track progress for individual EL students, groups of EL students, and ELs in the required two-year monitoring phase</li> <li>• <i>Title III</i> Parent letters in 28 languages</li> </ul>
<b>Infinite Campus*</b> <a href="https://www.infinitecampus.com/">https://www.infinitecampus.com/</a>	SEA, LEA, and school-wide student management system: <ul style="list-style-type: none"> <li>• tracks attendance</li> <li>• tracks enrollment</li> <li>• creates class lists</li> <li>• creates assignments</li> <li>• produces grade reports</li> <li>• creates report cards</li> <li>• provides parental access</li> </ul>	<ul style="list-style-type: none"> <li>• Has the capacity to track progress for individual EL students, groups of EL students, and former EL students</li> </ul>
<b>Powerschool*</b> <a href="http://www.pearsonschoolsolutions.com/products/powerschool/">http://www.pearsonschoolsolutions.com/products/powerschool/</a>	SEA, LEA, and school-wide student management system: <ul style="list-style-type: none"> <li>• tracks attendance</li> <li>• tracks enrollment</li> <li>• creates class lists</li> <li>• creates assignments</li> <li>• produces grade reports</li> <li>• creates report cards</li> <li>• provides parental access</li> </ul>	<ul style="list-style-type: none"> <li>• Has the capacity to track progress for individual EL students, groups of EL students, and former EL students</li> </ul>

\*Vendor websites do not state explicitly whether programs are WCAG 2.0 or 508 compliant. Contact vendor directly for more information.

Source: Bell, T. (2015). *Sample digital monitoring systems*. Silver Spring, MD: National Clearinghouse for English Language Acquisition (NCELA). Retrieved from [http://ncela.ed.gov/files/forms/digital\\_progress\\_monitoring.pdf](http://ncela.ed.gov/files/forms/digital_progress_monitoring.pdf)

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## TOOL #4

### RESOURCES FOR PLANNING AND SELF-ASSESSMENTS

In addition to the Dear Colleague Letter regarding EL students published on January 7, 2015 (<http://www2.ed.gov/about/offices/list/ocr/letters/colleague-el-201501.pdf>), OCR's website contains resource materials from 1999 that may assist LEAs in serving their EL students. These reference tools, materials, and resources address procedures for determining when students no longer need EL services, and must be used consistently with the guidance on monitoring and exiting ELs in the 2015 EL Dear Colleague Letter.

Topic	Description	URL
Progression of Student Through EL Program	Flowchart describes an EL's progression through an EL program. The steps include (1) enrollment in a school; (2) identification as a potential EL; (3) assessment to determine need for services; (4) provision of appropriate services; (5) transition from services; and (6) monitoring of the former EL to gauge ability to participate meaningfully in the general education program.	<a href="http://www2.ed.gov/about/offices/list/ocr/ell/cprogression.html">http://www2.ed.gov/about/offices/list/ocr/ell/cprogression.html</a>
	Flowchart describes a district's responsibility for providing EL services, including transitioning out of services and monitoring former EL students.	<a href="http://www2.ed.gov/about/offices/list/ocr/ell/coverview.html">http://www2.ed.gov/about/offices/list/ocr/ell/coverview.html</a>
Transition from EL Services	Questions that districts may use as a checklist for developing a description of the transition procedures.	<a href="http://www2.ed.gov/about/offices/list/ocr/ell/transition.html">http://www2.ed.gov/about/offices/list/ocr/ell/transition.html</a>
	Flowchart describes criteria to determine when EL students no longer need EL services, and if a student is ready to transition from services.	<a href="http://www2.ed.gov/about/offices/list/ocr/ell/ctransition.html">http://www2.ed.gov/about/offices/list/ocr/ell/ctransition.html</a>
Monitoring Former EL Students	Questions that districts may use to develop a description of the procedures for monitoring former EL students.	<a href="http://www2.ed.gov/about/offices/list/ocr/ell/cmonitoring.html">http://www2.ed.gov/about/offices/list/ocr/ell/cmonitoring.html</a>
	Flowchart describes processes for monitoring a transitioned former EL student and what to do if the EL is not meaningfully participating in the district's educational program.	<a href="http://www2.ed.gov/about/offices/list/ocr/ell/cmonitoring.html">http://www2.ed.gov/about/offices/list/ocr/ell/cmonitoring.html</a>

Source: U.S. Department of Education, Office for Civil Rights. (n.d.) Resource materials for planning and self-assessments. Retrieved from <http://www2.ed.gov/about/offices/list/ocr/ell/index.html>

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Abedi, J. (2008, Fall). Classification system for English language learners: Issues and recommendations. *Educational Measurement: Issues and Practice*, 27(3). Retrieved from [http://education.ucdavis.edu/sites/main/files/LEP\\_Class\\_EMIP\\_New.pdf](http://education.ucdavis.edu/sites/main/files/LEP_Class_EMIP_New.pdf)

The purpose of this paper is to "reveal issues concerning the validity of the current EL classification system". Past studies show inconsistencies in how states, LEAs, and schools within states determine English language proficiency and define ELs. This paper suggests using pre-existing criteria, such as home language surveys and standardized language assessments, in a step-by-step process to ensure consistency in the classification of ELs.

Alvarez, L., Ananda, S., Walqui, A., Sato, E., & Rabinowitz, S. (2014). *Focusing formative assessment on the needs of English language learners*. San Francisco, CA: WestEd. Retrieved from [http://www.wested.org/wp-content/files\\_mf/1391626953FormativeAssessment\\_report5.pdf](http://www.wested.org/wp-content/files_mf/1391626953FormativeAssessment_report5.pdf)

This paper examines ways for educators to use formative assessment in improving pedagogical and instructional outcomes for ELs. The authors "highlight the opportunities and challenges inherent in integrating formative assessment into the instruction for ELL students [ELs]". They believe that teachers must simultaneously assess ELs' content and language skills to gauge academic growth.

Assessment and Accountability Comprehensive Center. (2009). *Framework for high-quality English language proficiency standards and assessments*. San Francisco, CA: WestEd. Retrieved from <http://files.eric.ed.gov/fulltext/ED524106.pdf>

This framework provides criteria for high-quality ELP standards and aligned assessments using research and practice. Intended primarily for SEAs, the framework suggests a cross-disciplinary process for using the criteria to either "1) engage in an evaluation of states' existing ELP standards and assessments, and their implementation, or 2) oversee the development and implementation of new ELP standards and assessments."

August, D., Estrada, J., & Boyle, A. (2012). *Supporting English language learners: A pocket guide for state and district leaders*. Washington, DC: American Institutes for Research. Retrieved from [http://www.air.org/sites/default/files/downloads/report/ELL\\_Pocket\\_Guide1\\_0.pdf](http://www.air.org/sites/default/files/downloads/report/ELL_Pocket_Guide1_0.pdf)

This guide provides research-based guidelines to support state and district leaders in implementing reforms for ELs outlined by the U.S. Department of Education in 2011. The reforms are broken into four main principles: "1) achieving college- and career-ready expectations for all students; 2) developing differentiated recognition, accountability, and support systems; 3) supporting effective instruction and leadership; and 4) reducing duplication and unnecessary burden." This guide "focuses on the implementation of reforms related to ELLs [ELs] across the first three principles."

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Bell, T. (2015). *Sample digital monitoring systems*. Silver Spring, MD: National Clearinghouse for English Language Acquisition (NCELA). Retrieved from [http://ncela.ed.gov/files/forms/digital\\_progress\\_monitoring.pdf](http://ncela.ed.gov/files/forms/digital_progress_monitoring.pdf)

This tool is an alphabetical list of some data-monitoring systems used by SEAs, LEAs, and individual schools. The tool describes the general features of the systems, and if applicable, features specifically for ELs.

Brown, J. E., & Sanford, A. (2011, March). *RTI for English language learners: Appropriately using screening and progress monitoring tools to improve instructional outcomes*. Washington, DC: U.S. Department of Education, Office of Special Education Programs, National Center on Response to Intervention. Retrieved from <http://www.rti4success.org/sites/default/files/rtiforells.pdf>

This brief provides a framework for using Response to Intervention (RTI) methods with students who are ELs from Hispanic backgrounds. Highlights include guiding appropriate screening, progress monitoring, and goal setting to promote English literacy, as well as the need for system-wide process and professional development plans to ensure educational equity for ELs and other diverse student populations.

Callahan, R. M. (2005, Summer). Tracking and high school English learners: Limiting opportunity to learn. *American Educational Research Journal*, 42(2), 305-328. Retrieved from <http://www.utexas.edu/cola/orgs/etag/files/pdfs/articles/2005/Callahan%202005.pdf>

This study examines the effects of "track placement and English proficiency on secondary English learners' academic achievement." The study also controls for students' previous schooling and how long they attended school in the United States. Authors find that "track placement was a better predictor of achievement than proficiency in English."

Colorín Colorado. (n.d.). *Assessment of English language learners* [Webcast]. Retrieved from <http://www.colorincolorado.org/webcasts/assessment/>

This 45-minute webcast discusses various methods for assessing ELs. Topics covered include "performance-based standardized assessments; assessment as a tool for informing instruction; use of assessment to

reinforce reading comprehension; and student self-assessment and self-monitoring." The author also provides ideas on how EL and mainstream teachers can collaborate to more effectively assess ELs.

Colorín Colorado. (n.d.). *English language learners with learning disabilities* [Webcast]. Retrieved from <http://www.colorincolorado.org/webcasts/disabilities/>

This webcast "discusses effective assessment and instruction strategies for ELs with learning disabilities (LD)." Specific strategies discussed include "assessing children regularly and carefully," "basing instructional design upon assessment data," "having consistency across languages of instruction," "providing opportunities to develop social language skills," and "focusing intensively on high-level vocabulary and comprehensive skills." This webcast also provides suggestions for involvement of parents of ELs with LD in their children's schools.

Colorín Colorado. (n.d.). *ELL starter kit for educators: Tools for monitoring language skills*. Washington, DC: AFT. Retrieved from <http://www.colorincolorado.org/pdfs/guides/ellstarterkit.pdf>

This starter kit for English learners provides "high-quality, research-based instructional information on what educators can do to help their ELLs succeed academically." The kit contains worksheets to monitor students' conversation skills, fluency, reading, and comprehension. It was developed for Spanish-speaking students and also contains a short Spanish-to-English translation guide.

Cook, G., Boals, T., & Lundberg, T. (2011, November). Academic achievement for English learners: What can we reasonably expect? *Kappan*, 93(3), 66-69. Retrieved from <https://www.wida.us/get.aspx?id=485>

This article addresses the journey to English proficiency for ELs and the relationship between academic language and academic content proficiency. Research suggests that comparisons between ELP and academic content proficiency should be part of the process that states use to define English proficiency. It also suggests that representations of EL achievement must be sensitive to the fact that ELs progress at different rates.

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Cook, H. G., Linquanti, R., Chinen, M., & Jung, H. (2012). *National evaluation of Title III implementation supplemental report—Exploring approaches to setting English language proficiency performance criteria and monitoring English learner progress*. Washington, DC: U.S. Department of Education; Office of Planning, Evaluation and Policy Development; Policy and Program Studies Service. Retrieved from <http://www2.ed.gov/rschstat/eval/title-iii/implementation-supplemental-report.pdf>

This report describes “several empirical methods and conceptual or theoretical rationales” to assist in creating meaningful ELP performance standards. The authors discuss various methodological approaches that may assist educators to “1) determine a meaningful ELP performance standard; 2) establish a realistic, empirically anchored time frame for attaining a given ELP performance standard; and 3) take into account an EL’s ELP level when setting academic progress and proficiency expectations.”

de Jong, E. J. (2004, September). After exit: Academic achievement patterns of former English language learners. *Education Policy Analysis Archives*, 12(50). Retrieved from <http://files.eric.ed.gov/fulltext/EJ853517.pdf>

This study examines the achievement patterns in English language arts, math, and science of former ELs who attended a bilingual and an ESL program. Results show that “4th grade students more closely paralleled non-ELL [non-EL] students’ achievement patterns than 8th grade students, particularly for the BE [bilingual education] students.” The authors find that “exit grade does emerge as an important variable to take into consideration in setting exit guidelines.”

Gallegos, C. and Wise, D. (2011, September). Leadership for English learners: Challenges and questions. *Educational Leadership and Administration: Teaching and Program Development*, 23, 37-55. Retrieved from <http://files.eric.ed.gov/fulltext/EJ965168.pdf>

This article discusses decision points to reclassify students as fluent and proficient in English. The study examines “the achievement gap between English learners and the overall student population and the reclassification of English learners as proficient in English in schools across three California counties.”

Gwynne, J., Stitzel Pareja, A., Ehrlich, S. B., & Allensworth, E. (2012, May). *What matters for staying on-track and graduating in Chicago public schools: A focus on English language learners*. Chicago, IL: University of Chicago Consortium on Chicago School Research. Retrieved from [https://ccsr.uchicago.edu/sites/default/files/publications/ELL%20Report\\_0.pdf](https://ccsr.uchicago.edu/sites/default/files/publications/ELL%20Report_0.pdf)

This report analyzes “ninth-grade course performance indicators.” These indicators are seen as good predictive measures for high school graduation amongst the overall student population. The authors examine whether these indicators have the same predictive ability with ELs. The authors differentiate between long-term ELs, students identified as ELs before sixth grade, and new ELs, students identified as ELs after the sixth grade.

Kim, J. (2011). *Relationships among and between ELL status, demographic characteristics, enrollment history, and school persistence* (CRESST Report 810). Los Angeles, CA: University of California, Los Angeles (UCLA), Graduate School of Education and Information Studies, National Center for Research on Evaluation, Standards, and Student Testing (CRESST). Retrieved from <http://www.cse.ucla.edu/products/reports/R810.pdf>

“This report examines enrollment history, achievement gaps, and persistence in school for ELL students [ELs] and reclassified ELL students as compared to non-ELL students. ... [R]esults show that after accounting for academic achievement, behavioral issues, background, and district contexts, the longer a student is designated as an EL, the more likely the student will be to drop out [of school].”

Kim, J., & Herman, J. L. (2010). *When to exit ELL students: Monitoring success and failure in mainstream classrooms after ELLs’ reclassification* (CRESST Report 779). Los Angeles, CA: UCLA, Graduate School of Education and Information Studies; CRESST. Retrieved from <https://www.cse.ucla.edu/products/reports/R779.pdf>

This study “assesses the validity of existing systems in terms of gross consequences of reclassification of ELs.” Authors investigated the academic outcomes of reclassified ELs in general education classrooms in a local control state. They found that “ELL [EL] students tend to make a smooth transition upon their reclassification and keep pace in mainstream classrooms.”

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Kim, J. & Herman, J. L. (2012). *Understanding patterns and precursors of ELL success subsequent to reclassification* (CRESST Report 818). Los Angeles, CA: UCLA, Graduate School of Education and Information Studies; CRESST. Retrieved from <http://files.eric.ed.gov/fulltext/ED540604.pdf>

This study focuses on ELs who were reclassified after they finished elementary school. Findings reveal that there was "no evidence of former ELLs [ELs] falling behind in academic growth after reclassification, either relative to their non-ELL [non-EL] peers or in terms of absolute academic proficiency levels."

Linquanti, R., & Cook, H. G. (2013). *Toward a "common definition of English learner": Guidance for states and state assessment consortia in defining and addressing policy and technical issues and options*. Washington, DC: Council of Chief State School Officers. Retrieved from [http://www.ccsso.org/Documents/2013/Toward\\_a\\_Common\\_Definition\\_2013.pdf](http://www.ccsso.org/Documents/2013/Toward_a_Common_Definition_2013.pdf)

This paper outlines key issues in defining ELs and discusses specific policy and technical options through a four-state framework. The framework captures the following key criteria and processes to define ELs: (1) identifying potential ELs, (2) classifying a student as an EL, (3) establishing EL performance standards on state or consortium ELP tests to assess EL proficiency, and (4) using multiple exit criteria to reclassify ELs.

Linquanti, R. (2001). *The redesignation dilemma: Challenges and choices in fostering meaningful accountability for English learners* (Policy Report 2001-1). Santa Barbara, CA: University of California Linguistic Minority Research Institute. Retrieved from [http://www.wested.org/online\\_pubs/redesignation.pdf](http://www.wested.org/online_pubs/redesignation.pdf)

This policy report focuses on issues surrounding redesignation or reclassification of ELs from limited to fluent English proficient. The authors provide state and local administrators and policymakers with guidance for reviewing their current reclassification policies and procedures.

Musgrove, M. (2011, January). *A response to intervention (RTI) process cannot be used to delay-deny an evaluation for eligibility under the Individuals with Disabilities Education Act (IDEA)* [Memorandum]. Washington, DC: Department of Education Office of Special Education Programs. Retrieved from <https://www2.ed.gov/policy/speced/guid/idea/memosdcltrs/osep11-07rtimemo.pdf>

This memorandum aims to clarify the relationship between Response to Intervention and evaluations pursuant to the Individuals with Disabilities Education Act (IDEA). It suggests examination of procedures and practices in states to ensure any LEA implementing RTI strategies is appropriately using RTI and not delaying or denying timely initial evaluations of children suspected of having a disability.

National Center on Educational Outcomes (NCEO). (2014, June). *State assessment decision-making processes for ELLs with disabilities*. Minneapolis, MN: University of Minnesota, National Center on Educational Outcomes. Retrieved from <http://www.cehd.umn.edu/NCEO/OnlinePubs/briefs/brief09/brief09.html>

This brief presents information on determining state assessments for ELs with disabilities. Topics discussed in the brief include: "(a) required assessment decision-making processes, (b) experts' recommendations about assessment decisions for ELs with disabilities, (c) resources available to guide assessment decisions, (d) standards-based individualized education programs, and (e) recommended participants on the decision-making team."

Sáenz, L. (2008, March). *Using CBM to progress monitor English language learners* [Slide presentation]. Retrieved from National Center on Student Progress Monitoring website, <http://www.studentprogress.org/doc/webinars/mar08webinarslides.pdf>

This webinar consists of four sections, (1) "Introductions and ELL Background," (2) "PM with CBM," (3) "RTI and ELL," and (4) "A Closer Look at CBM in a RTI Model," and describes the process of how CBM and RTI assist with monitoring ELLs. It also highlights the potential benefits of using Curriculum-Based Measurement (CBM) for monitoring EL progress and using CBM within an RTI model.

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U.S. Department of Education, Office for Civil Rights. (2014, October). *Dear colleague letter: Resource comparability*. (Guidance to ensure all students have equal access to educational resources.) Retrieved from <http://www2.ed.gov/about/offices/list/ocr/letters/colleague-resourcecomp-201410.pdf>

This document provides detailed and concrete information to educators on the standards set in *Title VI of the Civil Rights Act of 1964*, including information on the requirements for educational resources; how OCR investigates resource disparities; and what SEAs, LEAs, and schools can do to meet their obligations to all students. Under *Title VI*, SEAs, LEAs, and schools must not intentionally treat students differently based on race, color, or national origin in providing educational resources. In addition, they must not implement policies or practices that disproportionately affect students of a particular race, color, or national origin, absent a substantial justification. The law does not require that all students receive exactly the same resources to have an equal chance to learn and achieve. It does, however, require that all students have equal access to comparable resources in light of their educational needs.

U.S. Department of Education, Office for Civil Rights, and U.S. Department of Justice (DOJ). (2015, January). *Dear colleague letter: English learner students and limited English proficient parents*. Retrieved from <https://www2.ed.gov/about/offices/list/ocr/letters/colleague-el-201501.pdf>

This document provides guidance to assist SEAs, LEAs, and all public schools in meeting their legal obligations to ensure that ELs can participate meaningfully and equally in educational programs and services. This guidance provides an outline of the legal obligations of SEAs and LEAs to ELs under the civil rights laws. Additionally, the guidance discusses compliance issues that frequently arise in OCR and DOJ investigations under *Title VI of the Civil Rights Act of 1964* and the *Equal Educational Opportunities Act*, and offers approaches that SEAs and LEAs may use to meet their federal obligations to ELs. A discussion of how SEAs and LEAs can implement their *Title III* grants and subgrants in a manner consistent with these civil rights obligations is included. Finally, the guidance discusses the federal obligation to ensure that limited English proficient parents and guardians have meaningful access to SEA-, LEA-, and school-related information.

U.S. Department of Education, Office of Elementary and Secondary Education. (2016). *Non-regulatory guidance: English Learners and Title III of the Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act (ESSA)*. Washington, DC: Author. Retrieved from <http://www2.ed.gov/policy/elsec/leg/essa/essatitleiiiguideenglishlearners92016.pdf>

This guidance provides state and local educational agencies (SEAs and LEAs) with information to assist them in meeting their obligations under *Title III of the Elementary and Secondary Education Act of 1965 (ESEA)*, as amended by the *Every Student Succeeds Act of 2015 (ESSA)*. This guidance also provides members of the public with information about their rights under this law and other relevant laws and regulations.

U.S. Department of Education, Office of Special Education and Rehabilitative Services. (2014). *Questions and answers regarding the inclusion of English learners with disabilities in English language proficiency assessments and Title III annual measurable achievement objectives*. Retrieved from <http://www2.ed.gov/about/offices/list/osers/osep/policy.html#elp-qa>

This document provides guidance on the inclusion of ELs with disabilities in ELP assessments under *Titles I and III of the Elementary and Secondary Education Act of 1965*, as amended. These are assessments designed to measure the progress of ELs in attaining English language proficiency.

Western Oregon University, The Teaching Research Institute, Education Evaluation Center. (2007). *Guidelines and resources for the Oregon Department of Education: Special education assessment process for culturally and linguistically diverse (CLD) students* (Rev. ed.). Salem, OR: Oregon Department of Education, Office of Student Learning & Partnerships. Retrieved from <https://www.wou.edu/tri/eec/CLD.pdf>

This manual provides best practices for the special education assessment process for culturally and linguistically diverse (CLD) students. The manual includes an "integrated assessment paradigm" and practice, expanded terminologies and definitions, emerging practices in RTI, as well as revised assessment tools and resources.



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Wolf, M. K., Herman, J. L., Bachman, L. F., Bailey, A. L., & Griffin, N. (2008). *Issues in assessing English language learners: English language proficiency measures and accommodation uses—Literature review, Part 1 of 3* (CRESST Report 731). Los Angeles, CA: UCLA, Graduate School of Education and Information Studies, CRESST. Retrieved from <http://files.eric.ed.gov/fulltext/ED502283.pdf>

This literature review is "the first component of a series on assessing ELL students [ELs], containing pertinent literature related to assessing ELs. The areas being reviewed include validity theory, the construct of ELP assessments, and the effects of accommodations in the assessment of ELL students' content knowledge."

Wolf, M. K., Kao, J., Griffin, N., Herman, J. L., Bachman, P. L., Chang, S. M., & Farnsworth, T. (2008). *Issues in assessing English language learners: English language proficiency measures and accommodation uses—Practice review, Part 2 of 3* (CRESST Report 732). Los Angeles, CA: UCLA, Graduate School of Education and Information Studies, CRESST. Retrieved from <http://files.eric.ed.gov/fulltext/ED502284.pdf>

This practice review is the second component of the series on assessing ELs, providing a comprehensive picture of states' current policies related to EL assessment. The areas reviewed include "the procedures of ELL [EL] identification and re-designation, the characteristics of English language proficiency assessments, including validity information, and the use of accommodations in the assessment of content knowledge."

Wolf, M. K., Herman, J. L., Bachman, L. F., Bailey, A. L., & Griffin, N. (2008). *Recommendations for assessing English language learners: English language proficiency measures and accommodation uses — Recommendations report, Part 3 of 3* (CRESST Report 737). Los Angeles, CA: UCLA, Graduate School of Education and Information Studies, CRESST. Retrieved from <http://files.eric.ed.gov/fulltext/ED502273.pdf>

Third in a series on assessing ELs, this report presents a set of "guidelines and recommendations for practitioners to use as a resource to improve EL assessment systems."

Wolf, M. K., Herman, J. L., & Dietel, R. (2010, Spring). *Improving the validity of English language learner assessment systems* (Policy Brief 10). Los Angeles, CA: UCLA, Graduate School of Education and Information Studies, CRESST. Retrieved from <http://eric.ed.gov/?q=reclassification+ells&ft=on&id=ED520528>

This brief identifies five considerations for improving the validity of assessment systems for EL students. The authors' recommendations include "improvements in: (1) English Language Proficiency standards and assessments; (2) ELL [EL] Classification and Reclassification; (3) Content Assessments for ELL students [ELs]; (4) ELL [EL] Test Accommodations; and (5) Teacher Capacity and ELL students' [ELs] Opportunity to Learn."

Zantal-Wiener, K. (2015). *Content monitoring form for English learners or former English learners*. Silver Spring, MD: National Clearinghouse for English Language Acquisition (NCELA). Retrieved from [http://ncela.ed.gov/files/forms/content\\_monitoring\\_form.pdf](http://ncela.ed.gov/files/forms/content_monitoring_form.pdf)

This tool, based on tools used by SEAs and LEAs, may be useful to track an EL's educational progress during the school year. The tool may be used at team meetings in which classroom teachers and EL specialists review each student's progress in mastering academic content standards and meeting benchmarks and to determine the support and services an EL may need. This form could also be modified for use in tracking the progress of former ELs during the required two-year monitoring period.

To access these and other relevant resources, and for additional information about ELs, please visit <http://www.ncela.ed.gov/>.