AGENDA KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT BOARD OF TRUSTEES Board Room 1900 18th Avenue 4:00 p.m. Kingsburg, CA 93631 March 14, 2016

1. CALL TO ORDER\_\_\_\_\_

2. SALUTE TO THE FLAG

4.

5.

6.

#### 3. ROLL CALL AND ESTABLISHMENT OF A QUORUM

| Member's Present   |        |          |
|--------------------|--------|----------|
| ×                  |        | <u>.</u> |
|                    |        |          |
| Members Absent     |        |          |
| OTHERS PRESENT     |        |          |
| APPROVAL OF AGENDA |        |          |
| Motion             | Second | Vote     |
| PUBLIC COMMENT     |        |          |

#### **Public Comment**

The Public Comment portion of the agenda provides an opportunity for the public to address the Governing Board on items within the Board's jurisdiction and which are not already on the agenda. The Board of Education is prohibited by law from taking action on matters discussed that are not on the agenda and no adverse conclusions should be drawn if the Board does not respond to public comments made at this time. Concerns will be referred to the Superintendent's office for review and response. Speakers should limit their comments to three (3) minutes. Twenty (20) minutes per issue will be allowed. Any person who wishes to speak during this time should rise and be recognized by the President. Speakers should state their name and the subject of their remarks. These time limits may be extended by action of the Board as necessary.

**Board Room Accessibility:** The Kingsburg Joint Union High School District encourages those with disabilities to participate fully in the public meeting process. If you need a disability related modification or accommodation, including auxiliary aids or services to participate in the public meeting, please contact the Administrative Assistant to the Superintendent at 897-7721 at least 48 hours before the scheduled Board of Trustees meeting so that we may make every reasonable effort to accommodate you [Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. § 12132.]

#### 7. APPROVAL OF MINUTES

- 7.1 Regular Meeting February 17, 2016
- 7.2 Special Meeting February 24, 2016
- 7.3 Special Meeting March 2, 2016

### 8. REPORTS

- 8.1 Superintendent Report
- 8.2 Principal Report
- 8.3 Student Representative Report
- 8.4 Library Presentation
- 8.5 LCAP Presentation

### 9. ACTION

| 9.1  | Accounts Payable for February 2016   | <b>1</b>    |
|------|--|-------------|
| 9.2  | Interdistrict Permit Requests – 2015-16  |             |
| 9.3  | Mandated Board Policy - Second Reading   |             |
| 9.4  | 2016-17 School Safety Plan   | . 49        |
|      | Position – Music Department Accompanist  |             |
| 9.6  | Position – Band Assistant  | <u>.</u> 76 |
|      | Music Department Chaperones  |             |
| 9.8  | 2016 CSBA Delegate Assembly Election   | . 78        |
| 9.9  | Resignation - Kingsburg Alternative Education Center Teacher                       | . 84        |
| 9.10 | ) GLOBE Science Fair Overnight Trip  | . 86        |
| 9.11 | 1 Music Department Overnight Trip – Reno Jazz Festival                             | . 88        |
| 9.12 | 2 Relay for Life Overnight Trip  | 89          |
| 9.13 | 3 Reso R#13-1516 – Issuance and Sale 2016 General Obligation Refunding Bonds & POS | 91          |

#### DISCUSSION

| 10.1 | Board Policy - First Reading Concealed Weapons on Campus | 203 |
|------|--|-----|
| 10.2 | Adult Education Diploma Credits                          | 211 |

### **11. WRITTEN INFORMATION**

| 11.1 Student Body Fund Report for February 2016212         | 2 |
|--|---|
| 11.2 Suspension Report for February 2016                   |   |
| 11.3 Kingsburg High School District Cash Balance/All Funds |   |

- 12. CLOSED SESSION Notice to Public (Closed Session Items Covered by Law May Be Requested Or Called For As Per: Government Codes: 54954.3; 54956.7; 54956.8; 54956.86; 54956.9 (a), (b), (c); 54956.95; 54957; 54957.6; 54957.8 and Education Codes: 48900; 49070.)
  - 12.1 Government Code Section 54956.9(b) CONFERENCE WITH LEGAL COUNSEL ANTICIPATED LITIGATION Significant Exposure to Litigation: Two (2) Case

From\_\_\_\_\_ to \_\_\_\_\_

13. ITEMS FOR NEXT AGENDA

None

14. ADJOURNMENT \_\_\_\_\_(Time)

FOR BOARD ACTION:

| Motion |           | Second   |        | Vote   |
|--------|-----------|----------|--------|--------|
| Nagle: | _Thomsen: | Jackson: | Lunde: | Serpa: |

7.1

### KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT Minutes of the Regular Meeting of the Board of Trustees

#### PLACE AND DATE

Kingsburg High School District Office, Kingsburg High School, 1900 18<sup>th</sup> Avenue, Kingsburg, California, February 17, 2016.

### CALL TO ORDER

The meeting was called to order at 2:00 p.m. by Mr. Mike Serpa, President.

#### MEMBERS PRESENT

Mr. Mike Serpa, President Mr. Brent Lunde, Clerk (2:06) Mr. Rick Jackson, Member Mr. Johnie Thomsen, Member Mr. Steve Nagle, Member (2:08)

#### MEMBERS ABSENT

None

#### OTHERS PRESENT

Mr. Randy Morris, Superintendent Mr. Fred Cogan, Principal Ms. Andrea Salvador, Business Manager Mr. Ryan Phelan, Director Alternative Education Ms. Cindy Schreiner, Director Student Services Ms. Shari Jensen, Superintendent Assistant

Other staff members, students, and citizens - list on file in the district office.

### APPROVAL OF AGENDA (M158-1516)

Mr. Jackson moved to approve the agenda as presented. Mr. Thomsen seconded the motion. The motion carried: 3 ayes; 0 noes; Mr. Nagle: Late Mr. Thomsen: Aye Mr. Jackson: Aye Mr. Lunde: Late Mr. Serpa: Aye

#### **HEARING SESSION**

None

#### **APPROVAL OF MINUTES**

#### REGULAR MEETING - JANUARY 20, 2016 (M159-1516)

Mr. Jackson moved to approve the minutes of the regular meeting of January 20, 2016 as presented in 7.1 of the supporting documents.

Mr. Thomsen seconded the motion. – The motion carried: 3 ayes; 0 noes Mr. Nagle: (Late) Mr. Thomsen: Aye Mr. Jackson: Aye Mr. Lunde: Aye (Late) Mr. Serpa: Aye

### SPECIAL MEETING - FEBRUARY 3, 2016 (M160-1516)

Mr. Jackson moved to approve the minutes of the special meeting of February 3, 2016 as presented in 7.2 of the supporting documents.

Mr. Thomsen seconded the motion.

The motion carried: 3 ayes; 0 noes

- Mr. Nagle: Aye (Late)
- Mr. Thomsen: Aye
- Mr. Jackson: Aye
- Mr. Lunde: Aye (Late)
- Mr. Serpa: Aye

### SPECIAL MEETING - FEBRUARY 9, 2016 (M161-1516)

Mr. Jackson moved to approve the minutes of the special meeting of February 9, 2016 as presented in 7.3 of the supporting documents.

Mr. Thomsen seconded the motion.

The motion carried: 3 ayes; 0 noes

- Mr. Nagle: Aye (Late)
- Mr. Thomsen: Aye
- Mr. Jackson: Aye
- Mr. Lunde: Aye (Late)
- Mr. Serpa: Aye

# SUPERINTENDENT'S REPORT

- Lighting for the baseball main and practice fields will begin next week.
- Mr. Ryan Phelan, Director of Kingsburg Alternative Education Center, received the ACSA Region 9 Secondary School Principal of the Year. ACSA Region 9 serves school administrators in the Central California counties of Mariposa, Madera, Merced and Fresno. Congratulations Mr. Phelan!
- Thank you to all the board members for attending the Board Visitation Day and spending quality time on campus meeting with students and staff.

# PRINCIPAL'S REPORT

- One of our fellow Viking students, Kimberly Klassen, received an outstanding award with acceptance into the All-State Honor Band - Harp. It is a great honor and contribution to our KHS family to have such an outstanding musician among us! Rafer Johnson Middle school also had three students receive Honor Band distinction.
- The Fruit Tree Pruning students in our Agriculture Department won the 2016 State Champion Fruit Tree Pruning Team award! The students were Senior Brent Oge, Juniors- Hena Sihota, Macey Hammerstrom and Sophomore Bridgette Singleton.
- Mr. Cogan and Mr. Phelan attended the Teacher Job Fair today. Even with the teacher shortages, they saw some outstanding future candidates.

# **POSITITVE BEHAVIOR INTERVENTIONS & SUPPORT (PBIS) PRESENTATION**

- What is PBIS? Best practices aimed at being proactive, not reactive, in improving important academic and behavior outcomes for all students.
- Encourage prosocial skills and behavior.
- Provide the best social and educational setting possible, to bring students to their best potential.
- The more we teach and model good behavior and expectations, the more students will meet and exceed those expectation.
- Many goals are in place for PBIS, one being an incentive program for students who are doing the right thing. In this regard, the following students were recognized during the first semester for

 Many goals are in place for PBIS, one being an incentive program for students who are doing the right thing. In this regard, the following students were recognized during the first semester for their outstanding kindness, honor, success and determination: Ninth grader – Cresencio Gonzales; Tenth grader- Anthony Gutierrez; Eleventh grader – Jessica Gallegos; Twelfth grader – Breanna Rodriguez. Congratulations!

### LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP) PRESENTATION

- The LCAP is a critical part of the new Local Control Funding Formula. It focuses on eight areas the state of California identifies as the top priorities for school districts. Along with parent and community input, the LCAP is developed to establish goals and actions focused on these priorities along with incorporating our own local objectives. The plan must also demonstrate how the district's budget will help achieve these goals.
- A handout of the LCAP Review presented at today's board meeting is on file at the district office for review.

# FOREIGN LANGUAGE DEPARTMENT PRESENTATION

- Courses offered within the foreign language department are: Spanish 1; Spanish 2; Spanish 3; Spanish 1-2; Spanish 3-4; AP Spanish.
- Courses are taught by: Mr. Nunez; Ms. Parra; Ms. Stoll (Department Head).
- Foreign language curriculum is project based, and hands-on, giving students the opportunity of listening, speaking, reading and writing in Spanish.
- Department meets weekly to evaluate and implement strategies to meet student objectives by reviewing curriculum and testing.

#### STUDENT REPRESENTATIVE'S REPORT

None

# BOARD ACTION

#### BILLS PAID JANUARY 2015 (M162-1516)

Mr. Jackson moved to approve the bills paid for January 2016 as presented in 9.1 of the supporting documents.

Mr. Thomsen seconded the motion.

The motion carried: 4 ayes; 0 noes

Mr. Nagle: Aye Mr. Thomsen: Aye Mr. Jackson: Aye Mr. Lunde: (Break) Mr. Serpa: Aye

#### INTERDISTRICT TRANSFERS (M163-1516)

Mr. Jackson moved to approve the Interdistrict Transfers as presented in 9.2 of the supporting documents.

Mr. Lunde seconded the motion.

The motion carried: 5 ayes; 0 noes Mr. Nagle: Aye Mr. Thomsen: Aye Mr. Jackson: Aye Mr. Lunde: Aye Mr. Serpa: Aye

#### SECOND INTERIM REPORT 2015-16 (M164-1516)

Mr. Nagle moved to approve the Second Interim Report for 2015-16 as presented in 9.3 of the supporting documents.

Mr. Jackson seconded the motion.

The motion carried: 5 ayes; 0 noes

- Mr. Nagle: Aye
- Mr. Thomsen: Aye
- Mr. Jackson: Aye
- Mr. Lunde: Aye
- Mr. Serpa: Aye

### BOARD POLICY AR5144.1 - READMISSION AFTER EXPULSION (M165-1516)

Mr. Nagle moved to approve the update to board policy AR5144.1 regarding Readmission After Expulsion as presented in 9.4 of the supporting documents.

Mr. Jackson seconded the motion.

The motion carried: 5 ayes; 0 noes

Mr. Nagle: Aye Mr. Thomsen: Aye Mr. Jackson: Aye Mr. Lunde: Aye

Mr. Serpa: Aye

### SCIENCE DEPARTMENT OVERNIGHT TRIP - WILDLINK (M166-1516)

Mr. Thomsen moved to approve the Science Department Wildlink Overnight Trip to Yosemite, April 3-8, 2016, as presented in 9.5 of the supporting documents.

Mr. Nagle seconded the motion.

The motion carried: 5 ayes; 0 noes Mr. Nagle: Aye Mr. Thomsen: Aye Mr. Jackson: Aye Mr. Lunde: Aye Mr. Serpa: Aye

### AVID TUTOR (M167-1516)

Mr. Thomsen moved to approve Andrew Cantu as an AVID tutor for the 2015-16 school year as presented in 9.6.

Mr. Nagle seconded the motion.

The motion carried: *5* ayes; 0 noes Mr. Nagle: Aye Mr. Thomsen: Aye Mr. Jackson: Aye Mr. Lunde: Aye Mr. Serpa: Aye

#### LIFE COACH VOLUNTEER - KAEC (M168-1516)

Mr. Lunde moved to approve Karen Thiessen as a volunteer Life Coach for the Kingsburg Alternative Education Center for the 2015-16 school year as presented in 9.7.

Mr. Jackson seconded the motion.

The motion carried: 5 ayes; 0 noes Mr. Nagle: Aye Mr. Thomsen: Aye Mr. Jackson: Aye Mr. Lunde: Aye Mr. Serpa: Aye

### OPTION TO REFINANCE GENERAL OBLIGATION BONDS FROM 2006 & 2008 (M169-1516)

Mr. Jackson moved to approve the option to investigate the refinancing of the General Obligation Bond sales from 2006 and 2008 due to the opportunity to lower the existing interest rate, (the overall objective-to lower the debt service payment resulting in taxpayer savings), as presented in 9.8. Mr. Nagle seconded the motion.

The motion carried: 5 ayes; 0 noes

Mr. Nagle: Aye

- Mr. Thomsen: Ave
- Mr. Jackson: Aye
- Mr. Lunde: Ave
- Mr. Serpa: Aye

# MUSIC DEPARTMENT VOLUTEERS (M170-1516)

Mr. Thomsen moved to approve Wendy Miguel and Steve Nicholas as volunteers for the Music Department for the 2015-16 school year as presented in 9.9.

Mr. Nagle seconded the motion.

The motion carried: *5* ayes; 0 noes Mr. Nagle: Aye Mr. Thomsen: Aye Mr. Jackson: Aye Mr. Lunde: Aye Mr. Serpa: Aye

# DISCUSSION

### MANDADED BOARD POLICY FIRST READING

The Board noted the first reading of the mandated board policy as presented in 10.1 of the supporting documents.

#### WRITTEN INFORMATION

#### STUDENT BODY FUNDS REPORT

The Board noted the ASB Fund Report for January 2016 as presented in 11.1 of the supporting documents.

#### SUSPENSION REPORT - JANUARY 2016

The Board noted the Suspension Report for Kingsburg High School and Oasis High School for January 2016 as presented in 11.2 of the supporting document.

#### CLOSED SESSION

#### SCHOOL SUBURBAN DRIVER (M171-1516)

Mr. Jackson moved to approve Tricia Penner as a school suburban driver for the 2015-16 school year as presented in 12.1 of the supporting documents.

Mr. Thomsen seconded the motion.

The motion carried: *5* ayes; 0 noes Mr. Nagle: Aye Mr. Thomsen: Aye Mr. Jackson: Aye Mr. Lunde: Aye Mr. Serpa: Aye The Board met in closed session from 3:40 p.m. to 5:00 p.m.

ADJOURNMENT (M172-1516) Mr. Nagle moved to adjourn the meeting at 5:01 p.m. Mr. Jackson seconded the motion. The motion carried: 5 ayes; 0 noes Mr. Nagle: Aye Mr. Thomsen: Aye Mr. Jackson: Aye Mr. Lunde: Aye Mr. Serpa: Aye

Minutes of the regular meeting of February 17, 2016 are approved except for the following omissions, deletions or changes:

FOR BOARD ACTION:

| Motion |          | Second   |        | Vote   |
|--------|----------|----------|--------|--------|
| Nagle: | Thomsen: | Jackson: | Lunde: | Serpa: |

Minutes of the regular meeting of February 17, 2016 are approved by action of the board.

Mike Serpa President of the Board

Brent Lunde Clerk of the Board

#### KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT Minutes of the Special Meeting of the Board of Trustees

#### PLACE AND DATE

Board Room, Kingsburg High School, 1900 18<sup>th</sup> Avenue, Kingsburg, California, February 24, 2016.

#### CALL TO ORDER

The meeting was called to order at 3:15 p.m. by Mr. Mike Serpa, President.

#### MEMBERS PRESENT

Mr. Johnie Thomsen Mr. Steve Nagle

#### MEMBERS ABSENT

Mr. Brent Lunde Mr. Rick Jackson

#### OTHERS PRESENT

Mr. Randy Morris, Superintendent Other staff members, students, and citizens - list on file in the district office.

#### APPROVAL OF AGENDA (M173-1516)

Mr. Thomsen moved to approve the agenda as presented. Mr. Nagle seconded the motion. The motion carried unanimously; 3 ayes, 0 noes

#### HEARING SESSION

None

#### BOARD ACTION

#### CONSIDERATION OF DISCIPLINE KHS-17-1516 (M174-1516)

Mr. Thomsen moved to expel student KHS-17-1516 for the remainder of the second semester of 2015-16 and first semester of 2016-17.

Mr. Nagle seconded the motion.

The motion carried by roll call vote, 3 ayes; 0 noes.

#### CONSIDERATION OF DISCIPINE KHS-19-1516 (M175-1516)

Mr. Thomsen moved to expel student KHS-19-1516 for the remainder of the second semester of 2015-16 and first semester of the 2016-17. Mr. Thomsen seconded the motion.

The motion carried by roll call vote, 3 ayes; 0 noes.

#### **CLOSED SESSION**

From 3:22 p.m. to 4:02 p.m. From 4:09 p.m. to 4:45 p.m.

#### **ADJOURNMENT** (M176-1516)

Mr. Nagle moved to adjourn the meeting at 4:46 p.m. Mr. Thomsen seconded the motion. The motion carried: 3 ayes; 0 noes; Mr. Nagle: Aye Mr. Thomsen: Aye Mr. Jackson: (absent) Mr. Lunde: (absent) Mr. Serpa: Aye Minutes of the special meeting of February 24, 2016 are approved except for the following omissions, deletions or changes:

#### FOR BOARD ACTION:

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_ Vote: \_\_\_\_\_

Minutes of the special meeting of February 24, 2016 are approved by action of the board.

Mike Serpa President of the Board

Brent Lunde Clerk of the Board

### KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT Minutes of the Special Meeting of the Board of Trustees

#### PLACE AND DATE

Board Room, Kingsburg High School, 1900 18<sup>th</sup> Avenue, Kingsburg, California, March 2, 2016.

# CALL TO ORDER

The meeting was called to order at 2:00 p.m. by Mr. Mike Serpa, President.

#### MEMBERS PRESENT

Mr. Mike Serpa Mr. Johnie Thomsen Mr. Steve Nagle

#### MEMBERS ABSENT

Mr. Brent Lunde Mr. Rick Jackson

#### **OTHERS PRESENT**

Mr. Randy Morris, Superintendent Other staff members, students, and citizens - list on file in the district office.

#### APPROVAL OF AGENDA (M177-1516)

Mr. Thomsen moved to approve the agenda as presented, Mr. Nagle seconded the motion. The motion carried unanimously; 3 ayes, 0 noes

#### HEARING SESSION

None

#### BOARD ACTION

#### CONSIDERATION OF DISCIPLINE KAEC-18-1516 (M178-1516)

Mr. Nagle moved to expel student KAEC-18-1516 for the remainder of the second semester of the 2015-16 school year and first semester of the 2016-17 school year. Mr. Thomsen seconded the motion.

The motion carried by roll call vote, 3 ayes; 0 noes.

#### **CLOSED SESSION**

From 2:03 p.m. to 3:13 p.m.

#### **ADJOURNMENT** (M179-1516)

Mr. Nagle moved to adjourn the meeting at 3:17 p.m. Mr. Name seconded the motion. The motion carried: 3 ayes; 0 noes; Mr. Nagle: Aye Mr. Thomsen: Aye Mr. Jackson: absent Mr. Lunde: absent Mr. Serpa: Aye Minutes of the special meeting of March 2, 2016 are approved except for the following omissions, deletions or changes:

FOR BOARD ACTION:

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_ Vote: \_\_\_\_\_

Minutes of the special meeting of March 2, 2016 are approved by action of the board,

Mike Serpa President of the Board

Brent Lunde Clerk of the Board Presentation of Accounts Payable for the month of Month 2016.

ACTION:

Presentation of Accounts Payable for the month of August.

**RECOMMENDATION:** 

Recommend approval.

# FOR BOARD ACTION:

| Motio  | n        | Second   |        | Vote   |        |
|--------|----------|----------|--------|--------|--------|
| Nagle: | Thomsen: | Jackson: | Lunde: | Serpa: |        |
|        |          |          |        | 03-    | -14-16 |

1

| Vendor                        | Warrant # | Reference | Description           | FuReY-GlFnObSiDp                       | Amount   |
|-------------------------------|-----------|-----------|-----------------------|--|----------|
| ACCO ENGINEERED SYSTEMS INC.  | 511897412 | PO-160617 | REPAIRS-HVAC          | 0100-81500-0-0000-8100-560019-000-0000 | 2,475.59 |
|                               |           |           |                       | Warrant Total:                         | 2,475.59 |
|                               |           |           |                       | Vendor Total:                          | 2,475.59 |
| 2-ACSA                        | 511896020 | PO-160063 | ANNUAL DUES           | 0100-00000-0-0000-7150-530000-000-9978 | 520.67   |
|                               |           |           |                       | Warrant Total:                         | 520.67   |
|                               |           |           |                       | Vendor Total:                          | 520.67   |
| 253-AMAZON.COM LLC            | 511900467 | PO-160579 | SUPPLIES-TECHNOLOGY   | 0100-14000-0-1110-2420-430000-001-0000 | 324.63   |
|                               |           | PO-160579 | SUPPLIES-TECHNOLOGY   | 0100-14000-0-1110-2420-430000-001-0000 | 325.28   |
|                               |           | PO-160626 | SUPPLIES-TESTING      | 0100-00000-0-1110-1000-430000-001-0000 | 369.95   |
|                               |           | PO-160680 | SUPPLIES-ART          | 0100-00000-0-1110-1000-430000-001-0000 | 125.88   |
|                               |           | PO-160565 | SUPPLIES-TECHNOLOGY   | 0100-81500-0-0000-8100-430018-000-0000 | 14.75    |
|                               |           | PO-160565 | SUPPLIES-TECHNOLOGY   | 0100-81500-0-0000-8100-430018-000-0000 | 29.50    |
|                               |           |           |                       | Warrant Total:                         | 1,189.99 |
|                               |           |           |                       | Vendor Total:                          | 1,189.99 |
| 257-AMERICAN SCHOOL COUNSELOR | 511896021 | PO-160587 | MEMBERSHIP DUES       | 0100-00000-0-1110-3110-530000-001-0000 | 129.00   |
|                               |           | PO-160587 | MEMBERSHIP DUES       | 0100-00000-0-1110-3110-530000-001-0000 | 129.00   |
|                               |           |           |                       | Warrant Total:                         | 258.00   |
|                               |           |           |                       | Vendor Total:                          | 258.00   |
| 83-AT&T                       | 511898917 | CM-160014 | CREDIT                | 0100-00000-0-1110-1000-590004-001-0000 | (17.97   |
|                               |           | PO-160064 | PHONES-KHS            | 0100-00000-0-3200-8100-590004-002-0000 | 43.38    |
|                               |           | PO-160064 | PHONES-KHS            | 0100-00000-0-3300-8100-590004-002-0000 | 43.38    |
|                               |           | PO-160502 | PHONES-KHS            | 0100-00000-0-1110-1000-590004-001-0000 | 74.38    |
|                               |           | CM-160013 | CREDIT                | 0100-00000-0-1110-1000-590004-001-0000 | (70.31   |
|                               |           | CM-160016 | CREDIT                | 0100-00000-0-1110-1000-590004-001-0000 | (15.20   |
|                               |           | CM-160017 | CREDIT                | 0100-00000-0-3200-8100-590004-002-0000 | (38.88   |
|                               |           | PO-160502 | PHONES-KHS            | 0100-00000-0-1110-1000-590004-001-0000 | 18.36    |
|                               |           | CM-160017 | CREDIT                | 0100-00000-0-3300-8100-590004-002-0000 | (38.88   |
|                               |           | PO-160502 | PHONES-KHS            | 0100-00000-0-1110-1000-590004-001-0000 | 16.48    |
|                               |           | CM-160018 | CREDIT                | 0100-00000-0-1110-1000-590004-001-0000 | (17.97   |
|                               |           | PO-160502 | PHONES-KHS            | 0100-00000-0-1110-1000-590004-001-0000 | 18.36    |
|                               |           |           |                       | Warrant Total:                         | 15.13    |
| 766-AT&T                      | 511898918 | PO-160172 | PHONES-DISTRICT (896) | 0100-14000-0-1110-1000-590004-001-0000 | 286.98   |
|                               |           |           |                       | Warrant Total:                         | 286.98   |
| 219-AT&T                      | 511898919 | PO-160124 | CHAIRLIFT             | 0100-14000-0-1110-1000-590004-001-0000 | 38.06    |
|                               |           |           |                       | Warrant Total:                         | 38.06    |
|                               |           |           |                       | Vendor Total:                          | 340.17   |

| Vendor                         | Warrant # | Reference | Description                  | FuReY-GlFnObSiDp                       | Amount   |
|--------------------------------|-----------|-----------|------------------------------|--|----------|
| 2258-AVILA, ERICA              | 511896022 | PV-160018 | REFUND PAYROLL HW DEDUCTIONS | 0100-00010-0-0000-0000-951400-000-0000 | 709.70   |
|                                |           |           |                              | Warrant Total:                         | 709.70   |
|                                |           |           |                              | Vendor Total:                          | 709.70   |
| 2260-BANUELOS, ROMAN           | 511897413 | PO-160593 | FIRST AID COURSE             | 0100-00000-0-0000-7150-580000-000-0000 | 24.95    |
|                                |           | PO-160593 | FIRST AID COURSE             | 0100-00000-0-0000-7150-580000-000-0000 | 24.95    |
|                                |           |           |                              | Warrant Total:                         | 49.90    |
|                                |           |           |                              | Vendor Total:                          | 49.90    |
| 2242-BELKORP AG LLC            | 511897414 | PO-160607 | SUPPLIES-MAINT               | 0100-81500-0-0000-8100-430018-000-0000 | 160.11   |
|                                |           |           |                              | Warrant Total:                         | 160.11   |
|                                | 511898920 | PO-160650 | SUPPLIES-MAINT               | 0100-00000-0-0000-8200-430024-000-0000 | 294.46   |
|                                |           |           |                              | Warrant Total:                         | 294.46   |
|                                |           |           |                              | Vendor Total:                          | 454.57   |
| 1522-BLACKBOARD CONNECT INC.   | 511900468 | PO-160574 | TELEPARENT                   | 0100-00000-0-1110-1000-580000-001-3106 | 2,158.00 |
|                                |           |           |                              | Warrant Total:                         | 2,158.00 |
|                                |           |           |                              | Vendor Total:                          | 2,158.00 |
| 501-BUSINESS CARD              | 511896023 | PO-160573 | BUDGET WORKSHOP              | 0100-00000-0-0000-7150-520000-000-0000 | 10.70    |
|                                |           | PO-160573 | BUDGET WORKSHOP              | 0100-00000-0-0000-7150-520000-000-0000 | 24.00    |
|                                |           | PO-160578 | MATH WORKSHOP-M.MANLEY       | 0100-62640-0-1110-1000-520000-001-0000 | 300.00   |
|                                |           | PO-160578 | MATH WORKSHOP-B.DEAVER       | 0100-62640-0-1110-1000-520000-001-0000 | 300.00   |
|                                |           | PO-160578 | MATH WORKSHOP-S.STAHL        | 0100-62640-0-1110-1000-520000-001-0000 | 300.00   |
|                                |           | PV-160020 | BUSINESS CARD FEE'S          | 0100-00000-0-0000-7150-580000-000-0000 | 69.40    |
|                                |           | PV-160019 | BUSINESS CARD FEE'S          | 0100-00000-0-0000-7150-580000-000-0000 | 101.94   |
|                                |           |           |                              | Warrant Total:                         | 1,106.04 |
|                                |           |           |                              | Vendor Total:                          | 1,106.04 |
| 106-CALIFORNIA ASSOCIATION FFA | 511897415 | PV-160021 | FEE                          | 0100-35500-0-3800-1000-520000-001-0000 | 22.50    |
|                                |           | PV-160021 | FEE                          | 0100-70100-0-3800-1000-520000-001-0000 | 22.50    |
|                                |           |           |                              | Warrant Total:                         | 45.00    |
|                                | 511898921 | PO-160652 | SUPPLIES-AG                  | 0100-35500-0-3800-1000-430000-001-0000 | 4.25     |
|                                |           | PO-160652 | SUPPLIES-AG                  | 0100-70100-0-3800-1000-430000-001-0000 | 4.25     |
|                                |           |           |                              | Warrant Total:                         | 8.50     |
|                                |           |           |                              | Vendor Total:                          | 53.50    |
| 126-CATA                       | 511902410 | PO-160690 | 97TH ANNUAL CATA CONF.       | 0100-35500-0-3800-1000-520000-001-0000 | 237.00   |
|                                |           | PO-160690 | 97TH ANNUAL CATA CONF.       | 0100-35500-0-3800-1000-520000-001-0000 | 237.00   |
|                                |           | PO-160690 | 97TH ANNUAL CATA CONF.       | 0100-70100-0-3800-1000-520000-001-0000 | 237.00   |
|                                |           | PO-160690 | 97TH ANNUAL CATA CONF.       | 0100-70100-0-3800-1000-520000-001-0000 | 237.00   |
|                                |           |           |                              | Warrant Total:                         | 948.00   |
|                                |           |           |                              | Vendor Total:                          | 948.00   |

| Vendor                              | Warrant # | Reference | Description            | FuReY-GlFnObSiDp                       | Amount                |
|-------------------------------------|-----------|-----------|------------------------|--|-----------------------|
| 130-CDW GOVERNMENT INC.             | 511900469 | PO-160662 | SUPPLIES-TECHNOLOGY    | 0100-00000-0-1110-1000-430000-001-0000 | 826.10                |
|                                     |           |           |                        | Warrant Total:                         | 826.10                |
|                                     |           |           |                        | Vendor Total:                          | 826.10                |
| 979-CENTRAL VALLEY LOCK & SAFE      | 511897416 | PO-160598 | SUPPLIES-MAINT         | 0100-81500-0-0000-8100-430018-000-0000 | 43.49                 |
|                                     |           | PO-160598 | SUPPLIES-MAINT         | 0100-81500-0-0000-8100-430018-000-0000 | 350.91                |
|                                     |           |           |                        | Warrant Total:                         | 394.40                |
|                                     |           |           |                        | Vendor Total:                          | 394.40                |
| 1586-CENTRAL VALLEY SUPPORT SERVICE | 511898922 | PO-160431 | 403B-COMPUTER SERVICE  | 0100-00000-0-0000-7150-580000-000-0000 | 37.50                 |
|                                     |           |           |                        | Warrant Total:                         | 37.50                 |
|                                     |           |           |                        | Vendor Total:                          | 37.50                 |
| 1464-CENTRAL VALLEY SWEEPING LLC    | 511898923 | PO-160127 | SWEEPING               | 0100-00000-0-0000-8200-580036-000-0000 | 400.00                |
|                                     |           |           |                        | Warrant Total:                         | 400.00                |
|                                     |           |           |                        | Vendor Total:                          | 400.00                |
| 142-CHEVRON & TEXACO BUSINESS CARD  | 511902411 | PO-160120 | FUEL                   | 0100-00000-0-1110-3600-430009-001-9957 | 961.53                |
|                                     |           |           |                        | Warrant Total:                         | 961.53                |
|                                     |           |           |                        | Vendor Total:                          | 961.53                |
| 150-CITY OF KINGSBURG               | 511896024 | PO-160066 | UTILITIES-KHS          | 0100-00000-0-0000-8200-550009-000-0000 | 1,804.23              |
|                                     |           | PO-160066 | UTILITIES-KHS          | 0100-00000-0-3200-8100-550009-002-0000 | 330.00                |
|                                     |           | PO-160066 | UTILITIES-KHS          | 0100-00000-0-3300-8100-550009-002-0000 | 330.00                |
|                                     |           |           |                        | Warrant Total:                         | 2,464.23              |
| 1318-CITY OF KINGSBURG              | 511897417 | PO-160597 | QUARTERLY POOL         | 0100-00000-0-8100-5100-580000-000-9966 | 9,455.71              |
|                                     |           |           |                        | Warrant Total:                         | 9,455.71              |
|                                     | 511900470 | PO-160669 | POOL COST FOR DEC 2015 | 0100-00000-0-8100-5100-580000-000-9966 | 7,114.03              |
|                                     |           |           |                        | Warrant Total:<br>Vendor Total:        | 7,114.03<br>19.033.97 |
|                                     |           |           |                        | Vendor rotan                           | 23,000137             |
| 2259-CLUB ZI IN-HOME TUTORING       | 511897418 | PO-160595 | SES TUTORING-DEC       | 0100-30100-0-1110-1000-580000-001-0000 | 162.50                |
|                                     |           |           |                        | Warrant Total:                         | 162.50                |
|                                     |           |           |                        | Vendor Total:                          | 162.50                |
| 166-COMPREHENSIVE YOUTH SERVICES    | 511898924 | PO-160432 | SOCIAL WORK/COUSELING  | 0100-00000-0-1110-1000-580000-001-3103 | 4,126.72              |
|                                     |           |           |                        | Warrant Total:                         | 4,126.72              |
|                                     |           |           |                        | Vendor Total:                          | 4,126.72              |
| 2243-COSCO FIRE PROTECTION          | 511896025 | PO-160591 | REPAIRS-FIRE ALARM     | 0100-81500-0-0000-8100-560019-000-0000 | 6,210.58              |
|                                     |           |           |                        | Warrant Total:                         | 6,210.58              |
|                                     |           |           |                        | Vendor Total:                          | 6,210.58              |

| Vendor                            | Warrant #                               | Reference | Description               | FuReY-GlFnObSlDp                       | Amount   |
|-----------------------------------|---|-----------|---------------------------|--|----------|
| 2264-CSADA                        | 511900471                               | PO-160668 | ATHLETICS DIRECTORS CONF. | 0100-62640-0-1110-1000-520000-001-0000 | 175.00   |
|                                   |   |           |                           | Warrant Total:                         | 175.00   |
|                                   |   |           |                           | Vendor Total:                          | 175.00   |
| 1231-CUMMINS PACIFIC LLC          | 511897419                               | PO-160599 | REPAIRS-BUS 6             | 0100-00000-0-1110-3600-560005-001-0000 | 57.34    |
|                                   |   |           |                           | Warrant Total:                         | 57.34    |
|                                   | 511898925                               | PO-160651 | REPAIRS-BUS 3             | 0100-00000-0-1110-3600-560005-001-0000 | 1,766.20 |
|                                   |   |           |                           | Warrant Total:                         | 1,766.20 |
|                                   |   |           |                           | Vendor Total:                          | 1,823.54 |
| 2240-CUSTOMINK LLC                | 511900472                               | PO-160385 | SUPPLIES-PBIS             | 0100-00000-0-3200-1000-430000-002-0036 | 749.70   |
|                                   |   |           |                           | Warrant Total:                         | 749.70   |
|                                   |   |           |                           | Vendor Total:                          | 749.70   |
| 125-DBA: CAYCO ROLL-OFF           | 511897420                               | PO-160596 | WASTE                     | 0100-81500-0-0000-8100-550008-000-0000 | 332.00   |
|                                   | 511007 110                              | PO-160596 |                           | 0100-81500-0-0000-8100-550008-000-0000 | 605.00   |
|                                   |   |           |                           | Warrant Total:                         | 937.00   |
|                                   |   |           |                           | Vendor Total:                          | 937.00   |
| 1619-DBA: CLAY MIX LLC            | 511898926                               | PO-160383 | SUPPLIES-ART              | 0100-63000-0-1110-1000-430000-001-0000 | 331.71   |
|                                   | • |           |                           | Warrant Total:                         | 331.71   |
|                                   |   |           |                           | Vendor Total:                          | 331.71   |
| 1037-DBA: DANNY'S DIESEL REPAIR   | 511903158                               | PO-160691 | REPAIRS-HEAT ON BUS       | 0100-00000-0-1110-3600-560005-001-0000 | 583.52   |
|                                   |   |           |                           | Warrant Total:                         | 583.52   |
|                                   |   |           |                           | Vendor Total:                          | 583.52   |
| 2063-DBA: INTEGRATIVE BRAND       | 511900473                               | PO-160071 | WEB SUPPORT               | 0100-14000-0-1110-1000-560049-001-0000 | 270.00   |
|                                   | 522500                                  |           |                           | Warrant Total:                         | 270.00   |
|                                   |   |           |                           | Vendor Total:                          | 270.00   |
| 379-DBA: JACKSON WELDING & EQUIP. | 511896027                               | PO-160589 | SUPPLIES-MAINT            | 0100-00000-0-0000-8200-430006-000-0000 | 39.60    |
| J/J-DDA. JACKSON WEEDING & EQUIT  | 01100001                                |           |                           | Warrant Total:                         | 39.60    |
|                                   |   |           |                           | Vendor Total:                          | 39.60    |
| 2096-DBA: PROACTIVE K-9's         | 511903159                               | PO-160430 | CANINE DETECTION          | 0100-00000-0-1110-1000-580000-001-3107 | 250.00   |
|                                   | 0                                       |           |                           | Warrant Total:                         | 250.00   |
|                                   |   |           |                           | Vendor Total:                          | 250.00   |
| 2167-DBA: SEBASTIAN               | 511896028                               | PO-160093 | SECURITY MONITORING       | 0100-81500-0-0000-8100-560001-000-0000 | 29.95    |
|                                   |   |           |                           | Warrant Total:                         | 29.95    |
|                                   |   |           |                           | Vendor Total:                          | 29.95    |

| Vendor                              | Warrant # | Reference | Description                      | FuReY-GlFnObSiDp                         | Amount   |
|-------------------------------------|-----------|-----------|----------------------------------|--|----------|
| 1715-DBA: U.S. BANK EQUIPMENT       | 511896029 | PO-160081 | COPIER LEASE                     | 0100-14000-0-1110-1000-560008-001-0000   | 922.13   |
|                                     |           | PO-160081 | COPIER LEASE                     | 0100-14000-0-1110-2420-560008-001-0000   | 218.45   |
|                                     |           | PO-160081 | COPIER LEASE                     | 0100-00000-0-3200-8100-560008-002-0000   | 185.59   |
|                                     |           | PO-160443 | COPIER-DISTRICT                  | 0100-00000-0-0000-7150-560008-000-0000   | 130.95   |
|                                     |           |           |                                  | Warrant Total:                           | 1,457.12 |
|                                     |           |           |                                  | Vendor Total:                            | 1,457.12 |
| 835-DBA: VILLAGE TIRE SALES         | 511897422 | PO-160615 | SUPPLIES-MAINT                   | 0100-00000-0-1110-3600-430021-001-0000   | 165.88   |
|                                     |           |           |                                  | Warrant Total:                           | 165.88   |
|                                     |           |           |                                  | Vendor Total:                            | 165.88   |
| 2237-DBA:SIERRA PACKAGING SOLUTIONS | 511896030 | PO-160572 | SUPPLIES-MAINT                   | 0100-00000-0-0000-8200-430006-000-0000   | 1,357.98 |
|                                     |           |           |                                  | Warrant Total:                           | 1,357.98 |
|                                     |           |           |                                  | Vendor Total:                            | 1,357.98 |
| 234-DOUBLETREE HOTEL ONTARIO        | 511898929 | PO-160567 | AERIES CONFLODGING-C.SCHREINER   | 0100-62640-0-1110-1000-520000-001-0000   | 201.15   |
|                                     |           | PO-160567 | AERIES CONFLODGING-D.DAVIS       | 0100-62640-0-1110-1000-520000-001-0000   | 201.15   |
|                                     |           | PO-160567 | AERIES CONFLODGING-B.LANE        | 0100-62640-0-1110-1000-520000-001-0000   | 201.15   |
|                                     |           | PO-160567 | AERIES CONFLODGING-S.JENSEN      | 0100-62640-0-1110-1000-520000-001-0000   | 201.15   |
|                                     |           | PO-160567 | AERIES CONFLODGING-M.MANCINI     | 0100-62640-0-1110-1000-520000-001-0000   | 201.15   |
|                                     |           | PO-160567 | AERIES CONFLODGING-KATHY & ERICA | 4 0100-62640-0-1110-1000-520000-001-0000 | 248.09   |
|                                     |           |           |                                  | Warrant Total:                           | 1,253.84 |
|                                     |           |           |                                  | Vendor Total:                            | 1,253.84 |
| 2220-ELECTRIC MOTOR SHOP INC.       | 511898930 | PO-160638 | REPAIRS-MAINT                    | 0100-81500-0-0000-8100-560019-000-0000   | 1,227.27 |
|                                     |           |           |                                  | Warrant Total:                           | 1,227.27 |
|                                     |           |           |                                  | Vendor Total:                            | 1,227.27 |
| 2041-ENFINITY CENTRALVAL7 KJUHSD    | 511897423 | PO-160068 | SOLAR                            | 0100-00000-0-0000-8200-550001-000-0005   | 6,556.30 |
|                                     |           |           |                                  | Warrant Total:                           | 6,556.30 |
|                                     |           |           |                                  | Vendor Total:                            | 6,556.30 |
| 1261-ENNS, MIKE                     | 511898931 | PO-160592 | COMPUTER SERVICE                 | 0100-14000-0-1110-2420-580000-001-0037   | 3,060.00 |
| 101 1000 0000                       |           |           |                                  | Warrant Total:                           | 3,060.00 |
|                                     |           |           |                                  | Vendor Total:                            | 3,060.00 |
| 2261-ESPINOZA, NICK                 | 511897424 | PO-160594 | CPR COURSE                       | 0100-00000-0-0000-7150-580000-000-0000   | 24.95    |
|                                     |           |           | CPR COURSE                       | 0100-00000-0-0000-7150-580000-000-0000   | 24.95    |
|                                     |           |           |                                  |  |          |
|                                     |           | 5         |                                  | Warrant Total:                           | 49.90    |

| Vendor                             | Warrant #   | Reference | Description                       | FuReY-GlFnObSiDp                       | Amount   |
|------------------------------------|-------------|-----------|-----------------------------------|--|----------|
| 274-EWING IRRIGATION PRODUCTS INC. | 511897425   | PO-160600 | SUPPLIES-MAINT                    | 0100-81500-0-0000-8100-430018-000-0000 | 335.58   |
|                                    |             |           |                                   | Warrant Total:                         | 335.58   |
|                                    |             |           |                                   | Vendor Total:                          | 335.58   |
|                                    | B4400 - 10- | DO 400000 |                                   | 0100-65000-0-5750-3120-580018-001-0000 | 53.00    |
| 2176-FAGEN FRIEDMAN & FULFROST LLP | 511897427   |           | LEGAL SERVICES-SPEC. ED.          | 0100-65000-0-5750-3120-580018-001-0000 | 291.50   |
|                                    |             | PO-160602 | LEGAL SERVICES-SPEC. ED.          | Warrant Total:                         | 344.50   |
|                                    | 544003443   | 00 100005 | LEGAL SERVICES-SPEC. ED           | 0100-65000-0-5750-3120-580018-001-0000 | 26.50    |
|                                    | 511902413   | PO-100092 | LEGAL SERVICES-SPEC. LD           | Warrant Total:                         | 26.50    |
|                                    |             |           |                                   | Vendor Total:                          | 371.00   |
|                                    |             |           |                                   |  | 07100    |
| 1383-FCOE                          | 511900474   | PO-160653 | ELA/ELD ADOPTION TOOLKIT TRAINING | 0100-62640-0-1110-1000-520000-001-0000 | 50.00    |
|                                    |             | PO-160653 | ELA/ELD ADOPTION TOOLKIT TRAINING | 0100-62640-0-1110-1000-520000-001-0000 | 50.00    |
|                                    |             | PO-160653 | ELA/ELD ADOPTION TOOLKIT TRAINING | 0100-62640-0-1110-1000-520000-001-0000 | 50.00    |
|                                    |             | PO-160653 | ELA/ELD ADOPTION TOOLKIT TRAINING | 0100-62640-0-1110-1000-520000-001-0000 | 50.00    |
|                                    |             |           |                                   | Warrant Total:                         | 200.00   |
|                                    | 511903160   | PO-160710 | POSITIVE PREVENTION PLUS TRAINING | 0100-62640-0-1110-1000-520000-001-0000 | 525.00   |
|                                    |             |           |                                   | Warrant Total:                         | 525.00   |
|                                    |             |           |                                   | Vendor Total:                          | 725.00   |
|                                    | 511002/1/   | PO-160633 | SUPPLIES-MATH                     | 0100-00000-0-1110-1000-430000-001-0000 | 849.81   |
| 289-FOLLETT SCHOOL SOLUTIONS INC.  | 511902414   | 10-100033 |                                   | Warrant Total:                         | 849.81   |
|                                    |             |           |                                   | Vendor Total:                          | 849.81   |
| 300-FRESNO COUNTY OFFICE OF ED.    | 511897428   | PO-160603 | TEACHER INDUCTION                 | 0100-00000-0-1110-1000-580000-001-1137 | 2,000.00 |
| SUO-FRESHO COUNTY OFFICE OF ED.    | 511057 140  |           |                                   | Warrant Total:                         | 2,000.00 |
|                                    |             |           |                                   | Vendor Total:                          | 2,000.00 |
| 1367-G & K SERVICES                | 511898932   | PO-160356 | UNIFORM SERVICE                   | 0100-81500-0-0000-8100-430023-000-0000 | 92.15    |
| 1507-0 & KSERVICES                 | 011000000   | PO-160356 | UNIFORM SERVICE                   | 0100-81500-0-0000-8100-430023-000-0000 | 92.15    |
|                                    |             | PO-160070 | JANITORIAL SERVICE                | 0100-00000-0-0000-8200-550004-000-0000 | 125.74   |
|                                    |             | PO-160070 | JANITORIAL SERVICE                | 0100-00000-0-0000-8200-550004-000-0000 | 125.74   |
|                                    |             | PO-160070 | JANITORIAL SERVICE                | 0100-00000-0-0000-8200-550004-000-0000 | 125.74   |
|                                    |             | PO-160070 | JANITORIAL SERVICE                | 0100-00000-0-0000-8200-550004-000-0000 | 125.74   |
|                                    |             |           |                                   | Warrant Total:                         | 687.26   |
|                                    | 511903161   | PO-160356 | UNIFORM SERVICE                   | 0100-81500-0-0000-8100-430023-000-0000 | 92.15    |
|                                    |             | PO-160356 | UNIFORM SERVICE                   | 0100-81500-0-0000-8100-430023-000-0000 | 92.15    |
|                                    |             | PO-160356 | UNIFORM SERVICE                   | 0100-81500-0-0000-8100-430023-000-0000 | 92.15    |
|                                    |             | PO-160356 | UNIFORM SERVICE                   | 0100-81500-0-0000-8100-430023-000-0000 | 92.15    |
|                                    |             | PO-160070 | JANITORIAL SERVICE                | 0100-00000-0-0000-8200-550004-000-0000 | 125.74   |
|                                    |             | PO-160070 | JANITORIAL SERVICE                | 0100-00000-0-0000-8200-550004-000-0000 | 125.74   |
|                                    |             | PO-160070 | JANITORIAL SERVICE                | 0100-00000-0-0000-8200-550004-000-0000 | 125.74   |
|                                    |             | PO-160070 | JANITORIAL SERVICE                | 0100-00000-0-0000-8200-550004-000-0000 | 125.74   |
|                                    |             |           |                                   | Warrant Total:                         | 871.56   |
|                                    |             |           |                                   | Vendor Total:                          | 1,558.82 |

| Vendor                              | Warrant # | Reference | Description            | FuReY-GlFnObSiDp                       | Amount   |
|-------------------------------------|-----------|-----------|------------------------|--|----------|
| 340-GUARDIAN SAFETY & SUPPLY        | 511896031 | PO-160532 | SUPPLIES-MAINT         | 0100-81500-0-0000-8100-550002-000-0000 | 157.23   |
|                                     |           |           |                        | Warrant Total:                         | 157.23   |
|                                     |           |           |                        | Vendor Total:                          | 157.23   |
| 2254-HARD ROCK HOTEL SAN DIEGO      | 511897429 | PO-160571 | ILLUMINATE CONFLODGING | 0100-62640-0-1110-1000-520000-001-0000 | 680.32   |
|                                     |           | PO-160571 | ILLUMINATE CONFLODGING | 0100-62640-0-1110-1000-520000-001-0000 | 680.32   |
|                                     |           | PO-160571 | ILLUMINATE CONFLODGING | 0100-62640-0-1110-1000-520000-001-0000 | 680.32   |
|                                     |           | PO-160571 | ILLUMINATE CONFLODGING | 0100-62640-0-1110-1000-520000-001-0000 | 680.32   |
|                                     |           |           |                        | Warrant Total:                         | 2,721.28 |
|                                     |           |           |                        | Vendor Total:                          | 2,721.28 |
| 2185-HURD, REBECCA                  | 511902415 | PO-160683 | AERIES CONSULTING      | 0100-00000-0-1110-1000-580034-001-0000 | 475.00   |
|                                     |           |           |                        | Warrant Total:                         | 475.00   |
|                                     |           |           |                        | Vendor Total:                          | 475.00   |
| 2201-ILLUMINATE EDUCATION INC.      | 511900475 | PO-160679 | TRAINING 1/2 DAY       | 0100-62640-0-1110-1000-520000-001-0000 | 750.00   |
|                                     |           |           |                        | Warrant Total:                         | 750.00   |
|                                     |           |           |                        | Vendor Total:                          | 750.00   |
| 1721-INFINITY COMMUNICATIONS &      | 511897430 | PO-160605 | CONSULTING SERVICES    | 0100-00000-0-0000-7150-580018-000-0000 | 2,250.00 |
|                                     |           |           |                        | Warrant Total:                         | 2,250.00 |
|                                     |           |           |                        | Vendor Total:                          | 2,250.00 |
| 368-INGRAHAM TROPHIES               | 511898933 | PO-160588 | SUPPLIES-PBIS          | 0100-00000-0-1110-1000-430000-001-0036 | 166.35   |
|                                     |           |           |                        | Warrant Total:                         | 166.35   |
|                                     |           |           |                        | Vendor Total:                          | 166.35   |
| 400-JOE SAUBERT INC.                | 511897431 | PO-160606 | REPAIRS-MAINT          | 0100-81500-0-0000-8100-560019-000-0000 | 170.00   |
|                                     |           | PO-160606 | REPAIRS-MAINT          | 0100-81500-0-0000-8100-560019-000-0000 | 238.10   |
|                                     |           |           |                        | Warrant Total:                         | 408.10   |
|                                     |           |           |                        | Vendor Total:                          | 408.10   |
| 1481-JOE'S BATTERY SERVICE          | 511898934 | PO-160634 | SUPPLIES-MAINT         | 0100-81500-0-0000-8100-430018-000-0000 | 201.19   |
|                                     |           |           |                        | Warrant Total:                         | 201.19   |
|                                     |           |           |                        | Vendor Total:                          | 201.19   |
| 2180-KEY TRANSLATIONS INTERNATIONAL | 511898935 | PO-160632 | TRANSLATE              | 0100-30100-0-1110-1000-430000-001-0000 | 110.00   |
|                                     |           |           |                        | Warrant Total:                         | 110.00   |
|                                     |           |           |                        | Vendor Total:                          | 110.00   |
| 435-KHS STUDENT BODY                | 511898936 | PO-160660 | BULK MAILING           | 0100-00000-0-1110-1000-590010-001-0000 | 309.49   |
| 45                                  |           |           |                        | Warrant Total:                         | 309.49   |
|                                     |           |           |                        |  |          |

| Vender                         | Marrant # | Reference | Description               | FuReY-GlFnObSiDp                       | Amount                      |
|--------------------------------|-----------|-----------|---------------------------|--|-----------------------------|
| Vendor                         | Warrant # | PO-160616 |                           | 0100-00000-0-0000-8200-430006-000-0000 | 132.10                      |
| 1548-KINGSBURG 76 INC.         | 511697452 | PO-100010 | PROPARE                   | Warrant Total:                         | 132.10                      |
|                                |           |           |                           | Vendor Total:                          | 132.10                      |
|                                |           |           |                           |  |                             |
| 990-KLAIR, SATINDER            | 511900476 | PO-160661 | SUPPLIES-SCIENCE          | 0100-00000-0-1110-1000-430000-001-0000 | 43.16                       |
|                                |           |           |                           | Warrant Total:                         | 43.16                       |
|                                |           |           |                           | Vendor Total:                          | 43.16                       |
|                                |           |           |                           |  |                             |
| 2263-LEARN BY DOING INC.       | 511900477 | PO-160665 | SUPPLIES-A/P GOVERNMENT   | 0100-00000-0-1110-1000-430000-001-0000 | 300.00                      |
|                                |           |           |                           | Warrant Total:                         | 300.00                      |
|                                |           |           |                           | Vendor Total:                          | 300.00                      |
|                                |           |           |                           |  | 2 500 00                    |
| 469-LINGER PETERSON SHRUM & CO | 511898937 | PO-160635 |                           | 0100-00000-0-0000-7190-580005-000-0000 | 2,500.00                    |
|                                |           | PO-160635 | AUDIT                     | 0100-00000-0-0000-7150-580018-000-0000 | 1,000.00                    |
|                                |           |           |                           | Warrant Total:                         | 3,500.00                    |
|                                | 511902416 | PO-160072 | ANNUAL AUDIT SERVICE      | 0100-00000-0-0000-7190-580005-000-0000 | 2,500.00<br><b>2,500.00</b> |
|                                |           |           |                           | Warrant Total:                         | 2,300.00<br>6,000.00        |
|                                |           |           |                           | Vendor Total:                          | 0,000.00                    |
| 476-LOZANO SMITH LLP           | 511897433 | PO-160608 | LEGAL SERVICES            | 0100-00000-0-0000-7150-580018-000-0000 | 382.50                      |
|                                |           |           |                           | Warrant Total:                         | 382.50                      |
|                                |           |           |                           | Vendor Total:                          | 382.50                      |
|                                |           |           |                           |  |                             |
| 479-LUND, ROBIN                | 511898938 | PO-160654 | STAFF INSERVICE           | 0100-00000-0-1110-1000-430000-001-0000 | 42.56                       |
|                                |           |           |                           | Warrant Total:                         | 42.56                       |
|                                | 511902417 | PO-160684 | SUPPLIES-NURSE'S ROOM     | 0100-00000-0-1110-1000-430000-001-0000 | 10.81                       |
|                                |           |           |                           | Warrant Total:                         | 10.81                       |
|                                |           |           |                           | Vendor Total:                          | 53.37                       |
|                                | 544000440 | DO 100007 | CUDDUES TESTING           | 0100-00000-0-1110-1000-430000-001-0000 | 634.78                      |
| 2083-MONOPRICE INC.            | 511902418 | PO-100007 | SUPPLIES-TESTING          | Warrant Total:                         | 634.78                      |
|                                |           |           |                           | Vendor Total:                          | 634.78                      |
|                                |           |           |                           |  |                             |
| 1305-NAPA AUTO PARTS           | 511896033 | PO-160073 | SUPPLIES-MAINT/OPERATIONS | 0100-81500-0-0000-8100-430018-000-9960 | 412.01                      |
|                                |           | PO-160073 | SUPPLIES-MAINT/OPERATIONS | 0100-00000-0-1110-3600-430024-001-9960 | 123.56                      |
|                                |           |           |                           | Warrant Total:                         | 535.57                      |
|                                |           |           |                           | Vendor Total:                          | 535.57                      |
|                                |           | BO 460200 |                           | 0100-81500-0-0000-8100-430018-000-0030 | 2 150 /7                    |
| 547-NELSON'S ACE HARDWARE      | 511896034 | PO-160339 | SUPPLIES-MAINT            | Warrant Total:                         | 2,159.47<br><b>2,159.47</b> |
|                                |           |           | ×                         |  | 2,159.47<br>2,159.47        |
|                                |           |           |                           | Vendor Total:                          | 2,139.47                    |

| Vendor                            | Warrant # | Reference | Description             | FuReY-GlFnObSiDp                       | Amount   |
|-----------------------------------|-----------|-----------|-------------------------|--|----------|
| 1358-NELSON'S POWER CENTER        | 511897434 | PO-160609 | SUPPLIES-MAINT          | 0100-81500-0-0000-8100-430018-000-0000 | 220.71   |
|                                   |           |           |                         | Warrant Total:                         | 220.71   |
|                                   |           |           |                         | Vendor Total:                          | 220.71   |
| 551-NEW ENGLAND SHEET METAL WORKS | 511897435 | PO-160610 | REPAIRS-HVAC            | 0100-81500-0-0000-8100-560019-000-0000 | 150.00   |
|                                   |           |           |                         | Warrant Total:                         | 150.00   |
|                                   |           |           |                         | Vendor Total:                          | 150.00   |
| 1955-NORMAN S. WRIGHT DUCKWORTH   | 511898939 | PO-160548 | SUPPLIES-MAINT          | 0100-81500-0-0000-8100-430018-000-0000 | 245.11   |
|                                   |           |           |                         | Warrant Total:                         | 245.11   |
|                                   |           |           |                         | Vendor Total:                          | 245.11   |
| 568-OFFICE DEPOT INC.             | 511898941 | PO-160620 | SUPPLIES-SNACK BAR      | 0100-00000-0-1110-1000-430000-001-0000 | 69.27    |
|                                   |           |           |                         | Warrant Total:                         | 69.27    |
|                                   | 511900478 | PO-160622 | SUPPLIES-SPECIAL ED.    | 0100-00000-0-1110-1000-430000-001-0000 | 68.98    |
|                                   |           | PO-160623 | SUPPLIES-SCIENCE        | 0100-00000-0-1110-1000-430000-001-0000 | 112.14   |
|                                   |           | PO-160624 | SUPPLIES-BLOCK K        | 0100-00000-0-1110-1000-430000-001-0000 | 20.93    |
|                                   |           | PO-160624 | SUPPLIES-BLOCK K        | 0100-00000-0-1110-1000-430000-001-0000 | 59.07    |
|                                   |           | PO-160646 | SUPPLIES-SPECIAL ED.    | 0100-65000-0-5770-1120-430000-001-0000 | 73.98    |
|                                   |           | PO-160621 | SUPPLIES-REGISTRAR      | 0100-00000-0-1110-1000-430000-001-0000 | 173.71   |
|                                   |           | PO-160618 | SUPPLIES-OASIS          | 0100-00000-0-3200-1000-430000-002-0000 | 60.30    |
|                                   |           | PO-160619 | SUPPLIES-DISTRICT       | 0100-00000-0-1110-1000-430000-001-0000 | 27.71    |
|                                   |           |           |                         | Warrant Total:                         | 596.82   |
|                                   | 511902419 | PO-160670 | SUPPLIES-AG             | 0100-35500-0-3800-1000-430000-001-0000 | 189.96   |
|                                   |           | PO-160670 | SUPPLIES-AG             | 0100-70100-0-3800-1000-430000-001-0000 | 189.97   |
|                                   |           |           |                         | Warrant Total:                         | 379.93   |
|                                   |           |           |                         | Vendor Total:                          | 1,046.02 |
| 2116-O'REILLY AUTOMOTIVE INC.     | 511898940 | PO-160611 | SUPPLIES-TRANSPORTATION | 0100-00000-0-1110-3600-430024-001-0000 | 14.26    |
|                                   |           |           |                         | Warrant Total:                         | 14.26    |
|                                   |           |           |                         | Vendor Total:                          | 14.26    |
| 584-PACIFIC GAS & ELECTRIC CO.    | 511897436 | PO-160075 | UTILITIES-KHS           | 0100-00000-0-0000-8200-550001-000-0000 | 25.74    |
|                                   |           |           |                         | Warrant Total:                         | 25.74    |
|                                   | 511898942 | PO-160075 | UTILITIES-KHS           | 0100-00000-0-0000-8200-550001-000-0000 | 109.18   |
|                                   |           | PO-160075 | UTILITIES-KHS           | 0100-00000-0-3200-8100-550001-002-0000 | 25.31    |
|                                   |           | PO-160075 | UTILITIES-KHS           | 0100-00000-0-3300-8100-550001-002-0000 | 25.32    |
|                                   |           |           |                         | Warrant Total:                         | 159.81   |
|                                   | 511903162 | PO-160075 | UTILITIES-KHS           | 0100-00000-0-0000-8200-550001-000-0000 | 76.98    |
|                                   |           | PO-160075 | UTILITIES-KHS           | 0100-00000-0-0000-8200-550001-000-0000 | 192.44   |
|                                   |           | PO-160075 | UTILITIES-KHS           | 0100-00000-0-0000-8200-550001-000-0000 | 407.09   |
|                                   |           | PO-160075 | UTILITIES-KHS           | 0100-00000-0-0000-8200-550001-000-0000 | 1,621.05 |
|                                   |           | PO-160075 | UTILITIES-KHS           | 0100-00000-0-0000-8200-550001-000-0000 | 39.31    |
|                                   |           | PO-160075 | UTILITIES-KHS           | 0100-00000-0-0000-8200-550001-000-0000 | 131.58   |
|                                   |           |           | UTILITIES-KHS           | 0100-00000-0-0000-8200-550001-000-0000 | 2,504.58 |
|                                   |           |           | UTILITIES-KHS           | 0100-00000-0-0000-8200-550001-000-0000 | 92.33    |
|                                   |           |           | 4                       | Warrant Total:                         | 5,065.36 |
|                                   |           |           |                         | Vendor Total:                          | 5,250.91 |

| Vendor                            | Warrant # | Reference | Description                    | FuReY-GlFnObSlDp                       | Amount   |
|-----------------------------------|-----------|-----------|--------------------------------|--|----------|
| 585-PACIFIC WEST CONTROLS INC.    |           |           | REPAIRS-HVAC                   | 0100-81500-0-0000-8100-560019-000-0000 | 205.00   |
|                                   |           |           |                                | Warrant Total:                         | 205.00   |
|                                   | 511898943 | PO-160112 | HVAC MAINT SERVICE             | 0100-81500-0-0000-8100-560010-000-0000 | 150.00   |
|                                   |           |           |                                | Warrant Total:                         | 150.00   |
| 1                                 |           |           |                                | Vendor Total:                          | 355.00   |
|                                   |           |           |                                |  |          |
| 439-PHILLIPS 66-CO./SYNCB         | 511896035 | PO-160563 | FUEL-TRANSPORTATION            | 0100-00000-0-1110-3600-430009-001-9959 | 184.32   |
|                                   |           |           |                                | Warrant Total:                         | 184.32   |
|                                   |           |           |                                | Vendor Total:                          | 184.32   |
| 103-PRAXAIR DISTRIBUTION INC.     | 511897438 | PO-160613 | SUPPLIES-CYLINDERS             | 0100-81500-0-0000-8100-430018-000-0000 | 38.41    |
|                                   |           | PO-160613 | SUPPLIES-CYLINDERS             | 0100-81500-0-0000-8100-430018-000-0000 | 107.12   |
|                                   |           |           |                                | Warrant Total:                         | 145.53   |
|                                   | 511902420 | PO-160630 | INSTRUCTIONAL MATERIALS        | 0100-35500-0-3800-1000-430000-001-0000 | 973.49   |
|                                   |           | PO-160630 | INSTRUCTIONAL MATERIALS        | 0100-70100-0-3800-1000-430000-001-0000 | 973.50   |
|                                   |           |           |                                | Warrant Total:                         | 1,946.99 |
|                                   |           |           |                                | Vendor Total:                          | 2,092.52 |
| 684-SAN JOAQUIN REGION CATA       | 511900479 | PO-160674 | AET CONFERENCE                 | 0100-35500-0-3800-1000-520000-001-0000 | 37.50    |
|                                   | 011000000 |           | AET CONFERENCE                 | 0100-35500-0-3800-1000-520000-001-0000 | 37.50    |
|                                   |           |           | AET CONFERENCE                 | 0100-35500-0-3800-1000-520000-001-0000 | 37.50    |
|                                   |           | PO-160674 | AET CONFERENCE                 | 0100-35500-0-3800-1000-520000-001-0000 | 25.00    |
|                                   |           | PO-160674 | AET CONFERENCE                 | 0100-70100-0-3800-1000-520000-001-0000 | 37.50    |
|                                   |           | PO-160674 | AET CONFERENCE                 | 0100-70100-0-3800-1000-520000-001-0000 | 37.50    |
|                                   |           | PO-160674 | AET CONFERENCE                 | 0100-70100-0-3800-1000-520000-001-0000 | 37.50    |
|                                   |           | PO-160674 | AET CONFERENCE                 | 0100-70100-0-3800-1000-520000-001-0000 | 25.00    |
|                                   |           |           |                                | Warrant Total:                         | 275.00   |
|                                   |           |           |                                | Vendor Total:                          | 275.00   |
| 24-SAVE MART SUPERMARKET          | 511898944 | PO-160655 | SUPPLIES-DIST. SUICIDE MEETING | 0100-00000-0-1110-1000-430000-001-0000 | 23.60    |
| 24-SAVE MART SOFERMARKET          | 911090944 |           |                                | Warrant Total:                         | 23.60    |
|                                   |           |           |                                | Vendor Total:                          | 23.60    |
| 700-SCHOOL SERVICES OF CALIFORNIA | 511897439 | PO-160454 | GOVERNOR'S BUDGET WORKSHOP     | 0100-00000-0-0000-7150-520000-000-0000 | 195.00   |
| 700-SCHOOL SERVICES OF CALIFORNIA | 31103/433 |           | GOVERNOR'S BUDGET WORKSHOP     | 0100-0000-0-0000-7300-520000-000-0000  | 195.00   |
|                                   |           | 10-100454 |                                | Warrant Total:                         | 390.00   |
|                                   |           |           |                                | Vendor Total:                          | 390.00   |
|                                   | 511000490 | PO-160642 | SUPPLIES-ATTENDANCE            | 0100-00000-0-1110-1000-430000-001-0000 | 210.71   |
| 701-SCHOOL SPECIALTY INC.         | 311300480 | 10-100043 |                                | Warrant Total:                         | 210.71   |
|                                   |           |           |                                | Vendor Total:                          | 210.71   |
|                                   |           |           |                                |  |          |

| Vendor                         | Warrant # | Reference | Description              | FuReY-GlFnObSiDp                       | Amount     |
|--------------------------------|-----------|-----------|--------------------------|--|------------|
| 898-SCHREINER, CINDY           | 511898945 | PO-160642 | SUPPLIES-CELL PHONE CASE | 0100-00000-0-0000-7150-430000-000-0000 | 18.99      |
|                                |           |           |                          | Warrant Total:                         | 18.99      |
|                                |           |           |                          | Vendor Total:                          | 18.99      |
| 2159-SEMBRITZKI, THOM          | 511900481 | PO-160666 | CSADA CONF.              | 0100-62640-0-1110-1000-520000-001-0000 | 146.20     |
|                                |           | PO-160666 | CSADA CONF.              | 0100-62640-0-1110-1000-520000-001-0000 | 527.29     |
|                                |           |           |                          | Warrant Total:                         | 673.49     |
|                                |           |           |                          | Vendor Total:                          | 673.49     |
| 724-SISC III                   | 511897440 | PV-160022 | ROGERS*                  | 0100-00000-0-3300-1000-340100-002-0000 | 1,498.40   |
|                                |           | PV-160022 | BOARD                    | 0100-00000-0-0000-7110-340200-000-0000 | 9,873.90   |
|                                |           | PV-160022 | FOLETTA                  | 0100-00000-0-1167-1000-370100-001-2033 | 1,470.80   |
|                                |           | PV-160022 | DEMARIS                  | 0100-14000-0-1145-1000-370100-001-2017 | 1,827.80   |
|                                |           | PV-160022 | ROGERS                   | 0100-00000-0-0000-7150-370200-000-0000 | 1,008.90   |
|                                |           | PV-160022 | PUMAREJO                 | 0100-81500-0-0000-8100-370200-000-0000 | 1,331.00   |
|                                |           | PV-160022 | WHITE                    | 0100-00000-0-3200-2700-370200-002-0000 | 1,470.80   |
|                                |           | PV-160022 | OVER RETIREE SMITH*      | 0100-00000-0-0000-8200-370200-000-0000 | 2,007.80   |
|                                |           | PV-160022 | ACTIVE STAFF             | 0100-00010-0-0000-0000-951400-000-0000 | 133,342.25 |
|                                |           | PV-160022 | GARCIA-FOOD SERVICE      | 0100-00010-0-0000-0000-951400-000-0000 | 1,498.40   |
|                                |           |           |                          | Warrant Total:                         | 155,330.05 |
|                                |           |           |                          | Vendor Total:                          | 155,330.05 |
| 1618-SITE ONE LANDSCAPE SUPPLY | 511903163 | PO-160685 | SUPPLIES-MAINT           | 0100-81500-0-0000-8100-430018-000-0000 | 688.93     |
|                                |           |           |                          | Warrant Total:                         | 688.93     |
|                                |           |           | ×                        | Vendor Total:                          | 688.93     |
| 555-SPRINT                     | 511896036 | PO-160222 | CELL PHONE-AG            | 0100-00000-0-1132-1000-590004-001-0000 | 121.62     |
|                                |           |           |                          | Warrant Total:                         | 121.62     |
|                                |           |           |                          | Vendor Total:                          | 121.62     |
| 740-STATE OF CALIFORNIA        | 511898946 | PO-160078 | FINGERPRINT APPTS.       | 0100-00000-0-0000-7150-580015-000-0000 | 98.00      |
|                                |           |           |                          | Warrant Total:                         | 98.00      |
| 1894-STATE OF CALIFORNIA       | 511898947 | PO-160645 | STADIUM ELEVATOR         | 0100-00000-0-0000-7150-580000-000-0000 | 675.00     |
|                                |           |           |                          | Warrant Total:                         | 675.00     |
|                                |           |           |                          | Vendor Total:                          | 773.00     |
| 758-TCM INVESTMENTS            | 511898948 | PO-160121 | COPIER RENTAL-AG         | 0100-70100-0-3800-1000-560008-001-0000 | 59.52      |
|                                |           | PO-160121 | COPIER RENTAL-AG         | 0100-35500-0-3800-1000-560008-001-0000 | 59.53      |
|                                |           | PO-160121 | COPIER RENTAL-AG         | 0100-00000-0-3300-8100-560008-002-0000 | 95.38      |
|                                |           |           |                          | Warrant Total:                         | 214.43     |
|                                |           |           |                          | Vendor Total:                          | 214.43     |

| Vendor                            | Warrant # | Reference | Description                       | FuReY-GlFnObSiDp                       | Amount     |
|-----------------------------------|-----------|-----------|-----------------------------------|--|------------|
| 774-THE GAS COMPANY               | 511900483 | PO-160079 | NATURAL GAS                       | 0100-00000-0-0000-8200-550003-000-0000 | 3,480.42   |
|                                   |           |           |                                   | Warrant Total:                         | 3,480.42   |
|                                   |           |           |                                   | Vendor Total:                          | 3,480.42   |
| 779-THE HOME DEPOT                | 511900484 | PO-160396 | INSTRUCTIONAL MATERIALS-IND. ARTS | 0100-63000-0-1110-1000-430000-001-0000 | 65.89      |
|                                   |           | PO-160569 | INSTRUCTIONAL MATERIALS-AG        | 0100-00000-0-1132-1000-430000-001-1132 | 276.80     |
|                                   |           | PO-160681 | SUPPLIES-MAINT                    | 0100-81500-0-0000-8100-430018-000-0004 | 1,356.90   |
|                                   |           |           |                                   | Warrant Total:                         | 1,699.59   |
|                                   |           |           |                                   | Vendor Total:                          | 1,699.59   |
| 1806-THE SHERWIN-WILLIAMS CO.     | 511898949 | PO-160477 | SUPPLIES-MAINT                    | 0100-81500-0-0000-8100-430018-000-0000 | 284.74     |
|                                   |           |           |                                   | Warrant Total:                         | 284.74     |
|                                   |           |           |                                   | Vendor Total:                          | 284.74     |
| 2262-TWO BUNCH PALMS RESORT & SPA | 511900485 | PO-160628 | LODGING-CUE CONF-F.COGAN          | 0100-62640-0-1110-1000-520000-001-0000 | 863.55     |
|                                   |           | PO-160628 | LODGING-CUE CONF-D.DAVIS          | 0100-62640-0-1110-1000-520000-001-0000 | 863.55     |
|                                   |           | PO-160628 | LODGING-CUE CONF-B.LANE           | 0100-62640-0-1110-1000-520000-001-0000 | 863.55     |
|                                   |           | PO-160628 | LODGING-CUE CONF-K.HARVEY         | 0100-62640-0-1110-1000-520000-001-0000 | 863.55     |
|                                   |           | PO-160628 | LODGING-CUE CONF-L.HODGES         | 0100-62640-0-1110-1000-520000-001-0000 | 863.55     |
|                                   |           | PO-160628 | LODGING-CUE CONF-L.VALLENARI      | 0100-62640-0-1110-1000-520000-001-0000 | 863.55     |
|                                   |           | PO-160628 | LODGING-CUE CONF-P.CROSE          | 0100-62640-0-1110-1000-520000-001-0000 | 863.55     |
|                                   |           |           |                                   | Warrant Total:                         | 6,044.85   |
|                                   |           | 147       |                                   | Vendor Total:                          | 6,044.85   |
| 817-UNITED PARCEL SERVICE         | 511898950 | PO-160082 | PARCEL SERVICE                    | 0100-00000-0-1110-1000-590010-001-0015 | 149.63     |
|                                   |           |           |                                   | Warrant Total:                         | 149.63     |
|                                   |           |           |                                   | Vendor Total:                          | 149.63     |
| 994-VALLEY R.O.P.                 | 511898951 | PO-160649 | BRAY                              | 0100-00000-0-1110-1000-580000-001-6350 | 25,536.23  |
|                                   |           |           |                                   | Warrant Total:                         | 25,536.23  |
|                                   |           |           |                                   | Vendor Total:                          | 25,536.23  |
| 2151-VERIZON WIRELESS             | 511902424 | PO-160083 | CELL PHONES                       | 0100-00000-0-1110-1000-590006-001-0000 | 808.09     |
|                                   |           |           |                                   | Warrant Total:                         | 808.09     |
|                                   |           |           |                                   | Vendor Total:                          | 808.09     |
|                                   |           |           |                                   | Fund Total: 2                          | 292,647.76 |
| 1300-Cafeteria Fund               | 511902409 | DO 160620 | FOOD SERVICE                      | 1300-53100-0-0000-3700-470002-000-0000 | 113.40     |
| 1998-7UP/RC BOTTLING OF S. CALIF  | 211202403 | FO-T00023 | FOOD JENVICE                      | 1300-33100-0-0000-3700-470002-000-0000 | 112.40     |

Warrant Total:113.40Vendor Total:113.40

| Vendor                              | Warrant # | Reference | Description                     | FuReY-GlFnObSlDp                       | Amount    |
|-------------------------------------|-----------|-----------|---------------------------------|--|-----------|
| 1994-DINUBA UNIFIED SCHOOL DISTRICT | 511902412 | PO-160702 | FOOD SERVICE                    | 1300-53100-0-0000-3700-580000-000-0000 | 2,966.75  |
|                                     |           |           |                                 | Warrant Total:                         | 2,966.75  |
|                                     |           |           |                                 | Vendor Total:                          | 2,966.75  |
| 2163-PRODUCERS DAIRY FOODS INC.     | 511902421 | PO-160703 | FOOD SERVICE                    | 1300-53100-0-0000-3700-470002-000-0000 | 59.35     |
|                                     |           | PO-160703 | FOOD SERVICE                    | 1300-53100-0-0000-3700-470002-000-0000 | 70.80     |
|                                     |           | PO-160703 | FOOD SERVICE                    | 1300-53100-0-0000-3700-470002-000-0000 | 75.87     |
|                                     |           | PO-160703 | FOOD SERVICE                    | 1300-53100-0-0000-3700-470002-000-0000 | 59.36     |
|                                     |           | PO-160703 | FOOD SERVICE                    | 1300-53100-0-0000-3700-470002-000-0000 | 104.55    |
|                                     |           | PO-160703 | FOOD SERVICE                    | 1300-53100-0-0000-3700-470002-000-0000 | 116.00    |
|                                     |           |           |                                 | Warrant Total:                         | 485.93    |
|                                     |           |           |                                 | Vendor Total:                          | 485.93    |
| 755-SYSCO FOOD SERVICE OF CENTRAL   | 511902422 | CM-160019 | FOOD SERVICE-CREDIT             | 1300-53100-0-0000-3700-470002-000-0000 | (45.30)   |
|                                     |           | PO-160637 | FOOD SERVICE                    | 1300-53100-0-0000-3700-470002-000-0000 | 117.96    |
|                                     |           | PO-160637 | FOOD SERVICE                    | 1300-53100-0-0000-3700-470002-000-0000 | 817.58    |
|                                     |           | PO-160637 | FOOD SERVICE                    | 1300-53100-0-0000-3700-470002-000-0000 | 930.06    |
|                                     |           |           |                                 | Warrant Total:                         | 1,820.30  |
|                                     |           |           |                                 | Vendor Total:                          | 1,820.30  |
| 1368-T.S. WOO DISTRIBUTING INC.     | 511902423 | PO-160640 | FOOD SERVICE                    | 1300-53100-0-0000-3700-470002-000-0000 | 279.06    |
|                                     |           |           |                                 | Warrant Total:                         | 279.06    |
|                                     |           |           |                                 | Vendor Total:                          | 279.06    |
|                                     |           |           |                                 | Fund Total:                            | 5,665.44  |
| 2103-Building Fund                  |           |           |                                 |  |           |
| 2251-DBA: GLOBAL INDUSTRIAL         | 511896026 | PO-160496 | SUPPLIES-TECHNOLOGY             | 2103-00000-0-0000-8100-430000-000-0000 | 392.42    |
|                                     |           | PO-160496 | SUPPLIES-TECHNOLOGY             | 2103-00000-0-0000-8100-430000-000-0000 | 1,169.01  |
|                                     |           | PO-160496 | SUPPLIES-TECHNOLOGY             | 2103-00000-0-0000-8100-430000-000-0000 | 1,171.47  |
|                                     |           |           |                                 | Warrant Total:                         | 2,732.90  |
|                                     |           |           |                                 | Vendor Total:                          | 2,732.90  |
| 361-HORSTMANN CONSTRUCTION          | 511896032 | PO-160448 | DUG OUT REBUILD-BASEBALL FIELDS | 2103-00000-0-0000-8500-620000-000-0000 | 8,800.00  |
|                                     |           | PO-160546 | ROAD GRADE                      | 2103-00000-0-0000-8500-620000-000-0000 | 3,900.00  |
|                                     |           |           |                                 | Warrant Total:                         | 12,700.00 |
|                                     |           |           |                                 | Vendor Total:                          | 12,700.00 |
| 2168-TRINITY SYSTEM GROUP INC.      | 511896037 | PO-160414 | PROP 39 MGMNT.                  | 2103-00000-0-0000-8500-620001-000-0000 | 2,500.00  |
|                                     |           | PO-160553 | TSG PROJECT 1521                | 2103-00000-0-0000-8500-620001-000-0000 | 1,000.00  |
|                                     |           | PO-160554 | TSG PROJECT 1523                | 2103-00000-0-0000-8500-620001-000-0000 | 13,200.00 |
|                                     |           |           |                                 | Warrant Total:                         | 16,700.00 |
|                                     |           |           |                                 | Vendor Total:                          | 16,700.00 |
|                                     |           |           |                                 | Fund Total:                            | 32,132.90 |

| Vendor                            | Warrant # | Reference | Description            | FuReY-GlFnObSiDp                       | Amount    |
|-----------------------------------|-----------|-----------|------------------------|--|-----------|
| 2500-Capital Facilities Fund      |           |           |                        |  |           |
| 1790-DBA: GOLDEN STATE MECHANICAL | 511897421 | PO-160604 | REPAIRS-HVAC           | 2500-00000-0-0000-8100-560000-000-0000 | 140.69    |
|                                   |           | PO-160604 | REPAIRS-HVAC           | 2500-00000-0-0000-8100-560000-000-0000 | 647.19    |
|                                   |           | PO-160604 | REPAIRS-HVAC           | 2500-00000-0-0000-8100-560000-000-0000 | 1,050.04  |
|                                   |           |           |                        | Warrant Total:                         | 1,837.92  |
|                                   |           |           |                        | Vendor Total:                          | 1,837.92  |
| 2252-DBA; LINCOLN AQUATICS        | 511898927 | PO-160564 | EQUIPMENT              | 2500-00000-0-0000-8100-430000-000-0000 | 5,407.16  |
|                                   |           |           |                        | Warrant Total:                         | 5,407.16  |
|                                   |           |           |                        | Vendor Total:                          | 5,407.16  |
| 660-DBA: SIGN RANCH               | 511898928 | PO-160656 | SUPPLIES-OASIS         | 2500-00000-0-0000-8100-430000-000-0000 | 1,295.76  |
|                                   | -         |           |                        | Warrant Total:                         | 1,295.76  |
|                                   |           |           |                        | Vendor Total:                          | 1,295.76  |
| 1354-EXECUTIVE BUSINESS PRODUCTS  | 511897426 | PO-160601 | SUPPLIES-DISTRICT      | 2500-00000-0-0000-8100-430000-000-0000 | 302.79    |
|                                   |           |           |                        | Warrant Total:                         | 302.79    |
|                                   |           |           |                        | Vendor Total:                          | 302.79    |
| 1527-SWEETWATER SOUND INC.        | 511900482 | PO-160631 | SUPPLIES-MUSIC         | 2500-00000-0-0000-8100-430000-000-0000 | 2,299.00  |
|                                   |           |           |                        | Warrant Total:                         | 2,299.00  |
|                                   |           |           |                        | Vendor Total:                          | 2,299.00  |
| 85-THE BANK OF NEW YORK MELLON    | 511897441 | PO-160614 | GENERAL OBL. BOND 2006 | 2500-00000-0-0000-8500-620001-000-0000 | 795.00    |
| os the same of her romanized      |           |           |                        | Warrant Total:                         | 795.00    |
|                                   |           |           |                        | Vendor Total:                          | 795.00    |
|                                   |           |           |                        | Fund Total:                            | 11,937.63 |

ISSUE:

Presentation of Interdistrict Attendance Permits for the 2015-16 and 2016-17 school year.

| FROM   | GRADE   |
|--|---|
| <u>Caruthers</u>   |   |
| Woods, Peyton  | 10 (2016-17)  |
| <u>Dinuba</u>  |   |
| Rangel, Kevin  | 12 (2016-17)  |
| Fowler   |   |
| Loper, Heather   | 10 (2016-17)  |
| <u>Parlier</u>   |   |
| Gomez, Crystal   | 9 (2016-17)   |
| Reedley  |   |
| <u>Selma</u>   |   |
| Chamberlain, Catriona<br>Emmersen, Trent<br>Estes, Bernadette<br>Gonzalez, Christian | 12 (2016-17)<br>9 (2016-17)<br>12 (2016-17)<br>11 (2015-16) |
| <u>OUT</u>   | GRADE   |
| <u>Dinuba Unified</u>  |   |

ACTION:

**RECOMMENDATION:** 

Accept or reject Interdistrict permits as presented.

Accept or reject Interdistrict Permits as recommended by the Superintendent.

### FOR BOARD ACTION:

| Motion |          | Second   |        | Vote   |  |  |
|--------|----------|----------|--------|--------|--|--|
| Nagle: | Thomsen: | Jackson: | Lunde: | Serpa: |  |  |

ISSUE:

ACTION:

# Mandated Board Policy- second reading,

Approve or deny the Mandated Board Policy,

RECOMMENDATION

Recommend approval

### FOR BOARD ACTION:

| Motion |           | Second   |        | Vote   |  |
|--------|-----------|----------|--------|--------|--|
| Nagle: | _Thomsen: | Jackson: | Lunde: | Serpa: |  |

# POLICY GUIDE SHEET July 2015 Page 1 of 2

Note: Descriptions below identify major revisions made in CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts should review the sample materials and modify their own policies accordingly.

#### **BP/AR 0420 - School Plans/Site Councils**

#### (BP/AR revised)

Policy and regulation updated to reflect requirements to align the district's local control and accountability plan with the strategies in each school's single plan for student achievement (SPSA) and the repeal of certain categorical programs that had been included in the state's consolidated application. Policy clarifies the continuing need for schools participating in specified state or federal categorical programs to develop the SPSA.

### **BP/AR 1312.3 - Uniform Complaint Procedures**

#### (BP/AR revised)

Policy and regulation updated to reflect California Department of Education (CDE) compliance requirements for 2015-16 school year. Regulation also clarifies timeline for filing complaints regarding student fees and reflects **NEW OFFICE FOR CIVIL RIGHTS GUIDANCE** recommending that districts use web sites and social media to post nondiscrimination notices, policies, and procedures and contact information for compliance officer(s).

#### BP/AR/E 4040 - Employee Use of Technology

(BP revised; AR deleted; E added)

Policy updated to delete outdated section on use of cell phone or mobile communications device, clarify that use of a password does not give an employee a reasonable expectation of privacy, and add material formerly in AR re: accessing/posting harmful matter and employees' responsibility to report security problems or misuse of district technology. Regulation deleted and replaced by new Exhibit presenting a sample Acceptable Use Agreement. From that sample, local knowledge and needs for our district were also included, generating the new Employee Acceptable Use Agreement, (see attached).

#### **BP 4131 - Staff Development**

#### (BP revised)

Policy updated to reflect NEW LAW (SB 1060, 2014) which requires any district that offers a program of professional growth for certificated employees to evaluate professional learning opportunities offered by the district based on specified criteria.

#### AR 4161.8/4261.8/4361.8 - Family Care and Medical Leave

#### (AR revised)

Regulation updated to reflect NEW TITLE 2 REGULATIONS (Register 2015, No. 17) which retitle, renumber, and amend certain provisions implementing the California Family Rights Act, including the definition of "serious health condition," medical certification of the need for the leave, and refusal to reinstate an employee if the leave was fraudulently obtained by the employee. Renumbered Title 2 regulations related to pregnancy disability leave and other legal cites updated throughout the AR. Regulation also reflects NEW LAW (SB 1306, 2014) which revises the definition of marriage and thus affects the definition of "spouse."

# POLICY GUIDE SHEET July 2015 Page 2 of 3

#### **BP 4231 - Staff Development**

(BP revised)

Policy updated to reflect **NEW LAW** (SB 1060, 2014) which requires any district that offers a program of professional growth for classified employees involved in the direct instruction of students to evaluate professional learning based on specified criteria.

#### BP 5131.2 - Bullying

#### (BP revised)

Policy updated to clarify the appropriate use of the uniform complaint procedures (UCP) in cases of nondiscriminatory bullying. As revised, the policy provides that the UCP be used to investigate all instances of bullying, but that conduct determined to be nondiscriminatory bullying then be resolved in accordance with the district's student discipline policies and procedures.

#### BP/AR/E 6163.4 - Student Use of Technology

(BP revised; AR deleted; E added)

Policy updated to clarify circumstances under which districts may lawfully search students' personally owned devices, delete outdated prohibition against use of district technology to access social networking sites, and include material formerly in AR re: appropriate student conduct when using the Internet or other electronic communications. Regulation deleted and replaced by new Exhibit presenting a sample Acceptable Use Agreement for students. From that sample, local knowledge and needs for our district were also included, generating the new Student Acceptable Use Agreement, (see attached).

#### **BB 9100 - Organization**

(BB revised)

Bylaw updated to clarify the time periods during which the annual organizational meeting must be held pursuant to law and to expand items to be addressed during the meeting to include a review of resources on board governance and leadership roles and responsibilities.

# KINGSBURG JOINT UNION HIGH SCHOOL ACCEPTABLE USE AGREEMENT AND RELEASE OF DISTRICT FROM LIABILITY (EMPLOYEES)

The Kingsburg Joint Union High School District authorizes district employees to use technology owned or otherwise provided by the district as necessary to fulfill the requirements of their position. The use of district technology is a privilege permitted at the district's discretion and is subject to the conditions and restrictions set forth in applicable Board policies, administrative regulations, and this Acceptable Use Agreement. The district reserves the right to suspend access at any time, without notice, for any reason.

The district expects all employees to use technology responsibly in order to avoid potential problems and liability. The district may place reasonable restrictions on the sites, material, and/or information that employees may access through the system.

The district makes no guarantee that the functions or services provided by or through the district will be without defect. In addition, the district is not responsible for financial obligations arising from unauthorized use of the system.

Each employee who is authorized to use district technology shall sign this Acceptable Use Agreement as an indication that he/she has read and understands the agreement.

KJUHSD is committed to meeting the provisions established in the Children's Internet Protection Act (CIPA), which protects the safety and privacy of minors. Consequently, KJUHSD uses appropriate filtering technology to monitor and screen access to the Internet, in an attempt to prevent online access to materials that are obscene, contain child pornography, or are harmful to minors. In compliance with California legislation, E-Rate<sup>1</sup>, and the Children's Internet Protection Act, KJUHSD addresses the appropriate and ethical use of information technology in the classroom so that students and teachers can distinguish lawful from unlawful uses of copyrighted works, including the following topics: the concept and purpose of both copyright and fair use; distinguishing lawful from unlawful downloading and peer-to-peer file sharing; and avoiding plagiarism. KJUHSD provides for the education of minors about Internet safety, including appropriate online behavior that encompasses interacting with other individuals on social networking sites and in chat rooms, cyberbullying awareness and response, and protect online privacy and avoid online predators.

<sup>&</sup>lt;sup>1</sup> Part of the Telecommunications Act of 1996, E-Rate is a FCC program operated by Universal Service Administrative Company (USAC) that provides discounts for schools and libraries for telecommunication and Internet access services through Universal Service Funds. Discount eligibility is based on the poverty level of students and urban/rural status of the school.

# Definitions

*District technology* includes, but is not limited to, computers, the district's computer network including servers and wireless computer networking technology (wi-fi), the Internet, email, USB drives, wireless access points (routers), tablet computers, smartphones and smart devices, telephones, cellular telephones, personal digital assistants, pagers, MP3 players, wearable technology, any wireless communication device including emergency radios, and/or future technological innovations, whether accessed on or off site or through district-owned or personally owned equipment or devices.

# **Employee Obligations and Responsibilities**

Employees are expected to use district technology safely, responsibly, and primarily for workrelated purposes. Any incidental personal use of district technology shall not interfere with district business and operations, the work and productivity of any district employee, or the safety and security of district technology. The district is not responsible for any loss or damage incurred by an employee as a result of his/her personal use of district technology.

Employees understand the District does not promise that the functions of the Internet service will meet any specific requirements they may have, or that the Internet service will be error-free or uninterrupted. The District will not be responsible for any damage an employee may suffer, including but not limited to loss of data, interruptions of service, or exposure to inappropriate material or people. The District will not be responsible for the accuracy or quality of the information obtained through the use of technology. The District accepts no liability relative to information stored and/or retrieved on District-owned technology resources. The District will not be responsible for financial obligations arising through unauthorized use of the system.

The employee in whose name district technology is issued is responsible for its proper use at all times. Employees shall not share their assigned online services account information, passwords, or other information used for identification and authorization purposes, and shall use the system only under the account to which they have been assigned. Employees shall not gain unauthorized access to the files or equipment of others, access electronic resources by using another person's name or electronic identification, or send anonymous electronic communications. Furthermore, employees shall not attempt to access any data, documents, emails, or programs in the district's system for which they do not have authorization.

Employees are prohibited from using district technology for improper purposes, including, but not limited to, use of district technology to:

- 1. Access, post, display, store or otherwise use material that is discriminatory, defamatory, obscene, sexually explicit, harassing, intimidating, threatening, or disruptive
- 2. Disclose or in any way cause to be disclosed confidential or sensitive district, employee, or student information without prior authorization from a supervisor

- 3. Engage in personal commercial or other for-profit activities without permission of the Superintendent or designee
- 4. Engage in unlawful use of district technology for political lobbying
- 5. Infringe on copyright, license, trademark, patent, or other intellectual property rights
- 6. Intentionally disrupt or harm district technology or other district operations (such as destroying district equipment, placing a virus on district computers, adding or removing a computer program without permission, changing settings on shared computers)
- 7. Install unauthorized software
- 8. Engage in or promote unethical practices or violate any law or Board policy, administrative regulation, or district practice

# Privacy

Since the use of district technology is intended for use in conducting district business, no employee should have any expectation of privacy in any use of district technology. By accepting these terms and conditions, the employee waives any right to privacy or confidentiality to material created, sent, accessed, or stored using District technology or a District provided network account

The district reserves the right to monitor and record all use of district technology, including, but not limited to, access to the Internet or social media, communications sent or received from district technology, or other uses within the jurisdiction of the district. Such monitoring/recording may occur at any time without prior notice for any legal purposes including, but not limited to, record retention and distribution and/or investigation of improper, illegal, or prohibited activity. Employees should be aware that, in most instances, their use of district technology (such as web searches or emails) cannot be erased or deleted.

All passwords created for or used on any district technology are the sole property of the district. The creation or use of a password by an employee on district technology does not create a reasonable expectation of privacy.

# **Personally Owned Devices**

If an employee uses a personally owned device to access district technology or conduct district business, he/she shall abide by all applicable Board policies, administrative regulations, and this Acceptable Use Agreement. Any such use of a personally owned device may subject the contents of the device and any communications sent or received on the device to disclosure pursuant to a lawful subpoena or public records request. The District accepts no liability for employee-owned technology resources used on KJUHSD property.

# Records

Any electronically stored information generated or received by an employee which constitutes a district or student record shall be classified, retained, and destroyed in accordance with BP/AR 3580 - District Records, BP/AR 5125 - Student Records, or other applicable policies and regulations addressing the retention of district or student records.

# Reporting

If an employee becomes aware of any security problem (such as any compromise of the confidentiality of any login or account information) or misuse of district technology, he/she shall immediately report such information to the Superintendent or designee.

# **Consequences for Violation**

Violations of the law, Board policy, or this Acceptable Use Agreement may result in revocation of an employee's access to district technology and/or discipline, up to and including termination. In addition, violations of the law, Board policy, or this agreement may be reported to law enforcement agencies as appropriate.

# **Employee Acknowledgment**

I have received, read, understand, and agree to abide by this Acceptable Use Agreement, BP 4040 - Employee Use of Technology, and other applicable laws and district policies and regulations governing the use of district technology. I understand that there is no expectation of privacy when using district technology or when my personal electronic devices use district technology. I further understand that any violation may result in revocation of user privileges, disciplinary action, and/or appropriate legal action.

I hereby release the district and its personnel from any and all claims and damages arising from my use of district technology or from the failure of any technology protection measures employed by the district.

| Name:(Please print) | Position: |
|---------------------|-----------|
|                     |           |
| School/Work Site:   |           |
| Signature:          | Date:     |

# KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT ACCEPTABLE USE AGREEMENT AND RELEASE OF DISTRICT FROM LIABILITY (STUDENTS)

The Kingsburg Joint Union High School District (KJUHSD) authorizes students to use technology owned or otherwise provided by the district as necessary for instructional purposes. The use of district technology is a privilege permitted at the district's discretion and is subject to the conditions and restrictions set forth in applicable Board policies, administrative regulations, and this Acceptable Use Agreement. The district reserves the right to suspend access at any time, without notice, for any reason.

The district expects all students to use technology responsibly in order to avoid potential problems and liability. The district may place reasonable restrictions on the sites, material, and/or information that students may access through the system.

Each student who is authorized to use district technology and his/her parent/guardian shall sign this Acceptable Use Agreement as an indication that they have read and understand the agreement.

KJUHSD is committed to meeting the provisions established in the Children's Internet Protection Act (CIPA), which protects the safety and privacy of minors. Consequently, KJUHSD uses appropriate filtering technology to monitor and screen access to the Internet, in an attempt to prevent online access to materials that are obscene, contain child pornography, or are harmful to minors. In compliance with California legislation, E-Rate<sup>1</sup>, and the Children's Internet Protection Act, KJUHSD addresses the appropriate and ethical use of information technology in the classroom so that students and teachers can distinguish lawful from unlawful uses of copyrighted works, including the following topics: the concept and purpose of both copyright and fair use; distinguishing lawful from unlawful downloading and peer-to-peer file sharing; and avoiding plagiarism. KJUHSD provides for the education of minors about Internet safety, including appropriate online behavior that encompasses interacting with other individuals on social networking sites and in chat rooms, cyberbullying awareness and response, and protect online privacy and avoid online predators.

# Definitions

District technology includes, but is not limited to, computers, the district's computer network including servers and wireless computer networking technology (wi-fi), the Internet, email, USB drives, wireless access points (routers), tablet computers, smartphones and smart devices,

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<sup>&</sup>lt;sup>1</sup> Part of the Telecommunications Act of 1996, E-Rate is a FCC program operated by Universal Service Administrative Company (USAC) that provides discounts for schools and libraries for telecommunication and Internet access services through Universal Service Funds. Discount eligibility is based on the poverty level of students and urban/rural status of the school.

telephones, cellular telephones, personal digital assistants, pagers, MP3 players, wearable technology, any wireless communication device including emergency radios, and/or future technological innovations, whether accessed on or off site or through district-owned or personally owned equipment or devices.

#### **Student Obligations and Responsibilities**

Students are expected to use district technology safely, responsibly, and for educational purposes only. The student in whose name district technology is issued is responsible for its proper use at all times. Students shall not share their assigned online services account information, passwords, or other information used for identification and authorization purposes, and shall use the system only under the account to which they have been assigned.

Students understand the District does not promise that the functions of the Internet service will meet any specific requirements they may have, or that the Internet service will be error-free or uninterrupted. The District will not be responsible for any damage a student may suffer, including but not limited to loss of data, interruptions of service, or exposure to inappropriate material or people. The District will not be responsible for the accuracy or quality of the information obtained through the use of technology. The District accepts no liability relative to information stored and/or retrieved on District-owned technology resources. The District will not be responsible for financial obligations arising through unauthorized use of the system.

Students are prohibited from using district technology for improper purposes, including, but not limited to, use of district technology to:

- 1. Access, post, display, store or otherwise use material that is discriminatory, libelous, defamatory, obscene, sexually explicit, or disruptive
- 2. Bully, harass, intimidate, or threaten other students, staff, or other individuals ("cyberbullying")
- 3. Disclose, use, or disseminate personal identification information (such as name, address, telephone number, Social Security number, or other personal information) of another student, staff member, or other person with the intent to threaten, intimidate, harass, or ridicule that person
- 4. Infringe on copyright, license, trademark, patent, or other intellectual property rights
- 5. Intentionally disrupt or harm district technology or other district operations (such as destroying district equipment, placing a virus on district computers, adding or removing a computer program without permission from a teacher or other district personnel, changing settings on shared computers)
- 6. Install unauthorized software
- 7. "Hack" into the system to manipulate data of the district or other users; nor intentionally circumvent internet filtering or security measures installed or provided by District.

- 8. Engage in commercial purposes or to offer or provide products or services.
- 9. Engage in or promote any practice that is unethical or violates any law or Board policy, administrative regulation, or district practice

### Privacy

Since the use of district technology is intended for educational purposes, students shall not have any expectation of privacy in any use of district technology. By accepting these terms and conditions, the student waives any right to privacy or confidentiality to material created, sent, accessed, or stored using District technology or a District provided network account.

The district reserves the right to monitor and record all use of district technology, including, but not limited to, access to the Internet or social media, communications sent or received from district technology, or other uses. Such monitoring/recording may occur at any time without prior notice for any legal purposes including, but not limited to, record retention and distribution and/or investigation of improper, illegal, or prohibited activity. Students should be aware that, in most instances, their use of district technology (such as web searches and emails) cannot be erased or deleted.

All passwords created for or used on any district technology are the sole property of the district. The creation or use of a password by a student on district technology does not create a reasonable expectation of privacy.

### **Personally Owned Devices**

If a student uses a personally owned device to access district technology, he/she shall abide by all applicable Board policies, administrative regulations, and this Acceptable Use Agreement. Any such use of a personally owned device may subject the contents of the device and any communications sent or received on the device to disclosure pursuant to a lawful subpoena or public records request. The District accepts no liability for student-owned technology resources used on KJUHSD property.

### Reporting

If a student becomes aware of any security problem (such as any compromise of the confidentiality of any login or account information) or misuse of district technology, he/she shall immediately report such information to the teacher or other district personnel.

### **Consequences for Violation**

Violations of the law, Board policy, or this agreement may result in revocation of a student's access to district technology and/or discipline, up to and including suspension or expulsion. In addition, violations of the law, Board policy, or this agreement may be reported to law enforcement agencies as appropriate.

#### **Student Acknowledgment**

I have received, read, understand, and agree to abide by this Acceptable Use Agreement and other applicable laws and district policies and regulations governing the use of district technology. I understand that there is no expectation of privacy when using district technology. I further understand that any violation may result in loss of user privileges, disciplinary action, and/or appropriate legal action.

| Name:          | Grade: |
|----------------|--------|
| (Please print) |        |
| School:        |        |
| Signature:     | Date:  |

#### Parent or Legal Guardian Acknowledgment

If the student is under 18 years of age, a parent/guardian must also read and sign the agreement.

As the parent/guardian of the above-named student, I have read, understand, and agree that my child shall comply with the terms of the Acceptable Use Agreement. By signing this Agreement, I give permission for my child to use district technology and/or to access the school's computer network and the Internet. I understand that, despite the district's best efforts, it is impossible for the school to restrict access to all offensive and controversial materials. I agree to release from liability, indemnify, and hold harmless the school, district, and district personnel against all claims, damages, and costs that may result from my child's use of district technology or the failure of any technology protection measures used by the district. Further, I accept full responsibility for supervision of my child's use of his/her access account if and when such access is not in the school setting.

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

Signature:

### POLICY GUIDE SHEET October 2015 Page 1 of 2

Note: Descriptions below identify major revisions made in CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts should review the sample materials and modify their own policies accordingly.

#### BP/AR 3270 - Sale and Disposal of Books, Equipment and Supplies

#### (BP/AR revised)

Policy updated to add Board roles in determining whether the value of the property is sufficient to warrant a sale and in approving the terms and conditions of the sale. Policy also reflects **NEW LAW** (SB 971, 2014) which eliminates the mandate to adopt rules for the identification of obsolete instructional materials. Policy provides optional criteria for such identification and clarifies the circumstances under which the sale or donation of obsolete or unusable instructional materials may be appropriate. Reorganized regulation reflects the repeal by SB 971 of requirements related to the use of the proceeds from the sale of instructional materials and adds section on "Equipment/Supplies Acquired with Federal Funds." Section on "Replacement of School Buses" deleted since **NEW LAW** (SB 78, 2015) repealed the conditions for the sale of school buses by districts receiving a state apportionment to replace the buses.

#### AR 3311 - Bids

#### (AR revised)

Regulation updated to reflect **NEW LAW** (AB 1581, 2014) which authorizes districts to set timelines for submittal and opening of bids and, for districts of 2,500 or more average daily attendance, extends prequalification procedures to any lease-leaseback agreement for a public project that involves an expenditure of \$1 million or more and meets other specified criteria. Regulation also references **NEW COURT DECISION** which ruled that, to be valid, a lease-leaseback agreement must contain a lease term and a financing component.

#### AR 3512 - Equipment

#### (AR revised)

Regulation updated to define "equipment," provide that district equipment shall be used primarily for educational purposes or other district operations, delete material on comparability of equipment which is also addressed in BP 6171 - Title I Programs, and clarify processes for transferring equipment between work sites. Regulation also adds material related to equipment inventories, the sale or disposal of equipment, and the purchase of equipment with federal funds.

#### AR 4112.23 - Special Education Staff

#### (AR revised)

Regulation updated to delete outdated section on "Teachers of Students with Autism" and to update the credentials and added authorizations available from the Commission on Teacher Credentialing which authorize instruction in special education and related services. Regulation also adds material related to the emergency permit for resource specialists, the provisional internship permit and short-term staff permit, credential waivers, qualifications of employees providing related services, professional development, and induction programs.

#### AR 4119.11/4219.11/4319.11 - Sexual Harassment

#### (AR revised)

Regulation updated to clarify that the AR is mandated pursuant to state law and to reflect NEW LAW (AB 2053, 2014) which adds prevention of abusive conduct to the contents of sexual harassment training required for supervisory employees. Regulation also reflects state law providing that the conduct need not be motivated by sexual desire in order to constitute sexual harassment. References to Title 2 regulations updated to reflect recent renumbering.

### POLICY GUIDE SHEET October 2015 Page 2 of 2

# BP/AR 4154/4254/4354 - Health and Welfare Benefits

(BP/AR revised)

Policy and regulation updated to reflect the federal Patient Protection and Affordable Care Act, applicable to districts with 50 or more full-time employees. Policy includes information about the calculation of full-time employees for the purpose of determining the applicability of the Act and reflects requirements to provide an affordable health insurance plan which includes specified minimum coverage and pays at least 60 percent of the medical expenses covered under the plan. Policy also reflects **NEW LAW** (SB 1306, 2014) which defines "marriage" as a personal relationship arising out of a civil contract between two persons rather than a man and a woman. Regulation adds section on "Affordability of Health Coverage" which includes methods by which districts may determine that each employee's contribution for employee only health coverage does not exceed 9.5 percent of his/her household income.

#### AR 5112.2 - Exclusions from Attendance

(AR revised)

Regulation updated to clarify the circumstances under which students must or may be denied admission or be temporarily excluded from school. Regulation reflects **NEW LAW** (SB 277, 2015) which eliminates the immunization exemption based on a parent/guardian's personal beliefs, except in cases where a parent/guardian submits a letter or written affidavit by January 1, 2016. Regulation also adds the period of time for which each exclusion is applicable.

#### **BP/AR 5141.31 - Immunizations**

(BP/AR revised)

Policy and regulation updated to reflect NEW LAW (SB 277, 2015) which limits the personal beliefs exemption to students whose parent/guardian submits a letter or written affidavit by January 1, 2016, in which case the exemption shall be effective only until the student enters the next grade span, as defined. Policy also deletes material related to conditional enrollment of transfer students while waiting for the transfer of immunization records, now addressed in AR. Regulation also reflects provisions of SB 277 which (1) require districts to ensure that students advancing to grade 7 are fully immunized against all specified diseases, (2) state that students with disabilities must be provided special education and related services regardless of their immunization status, and (3) exempt students from immunization requirements who are enrolled in an independent study program and who do not receive classroom-based instruction.

#### **BP 6190 - Evaluation of the Instructional Program**

(BP revised)

Policy updated to reflect the suspension of the state Academic Performance Index and NEW LAW (AB 104, 2015) which adds homeless students to the definition of numerically significant student subgroups whose progress toward district goals must be annually assessed. Policy also updates section on Federal Program Monitoring (FPM) to reflect new state tools for monitoring categorical programs, and actions needed if the FPM review results in a finding of noncompliance.

### MINOR REVISIONS October 2015 Page 1 of 3

Note: From time to time, relatively minor changes occur that affect the text of CSBA sample board policies, administrative regulations, and board bylaws but do not warrant reissuing the entire sample because the changes are limited. Such changes are highlighted in the following document, with strikeout indicating material to be deleted and boldface type indicating material to be inserted.

It is recommended that districts review the revisions and incorporate them in district materials as appropriate. Although the changes are minor, the district should still use its normal adoption process to adopt the board policies, administrative regulations, and/or board bylaws affected by these revisions.

This document is separate from the Technical Revisions that are periodically issued by CSBA based on renumbering of laws, changes in cross-references, or corrections in Notes, legal references, or management resources. Those nonsubstantive revisions generally can be made in district materials without formal adoption.

### **BP 0200 - Goals for the School District**

Revise 3rd paragraph to reflect Education Code 52052, as amended by AB 104 (Ch. 13, Statutes of 2015), and 5 CCR 15497.5, as added by Register 2015, No. 2, as follows:

Goals shall be established for all students and each numerically significant subgroup as defined in Education Code 52052, which may include ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, and foster youth, and **homeless students**, and shall address each of the state priorities identified in Education Code 52060 and any additional local priorities established by the Board. These goals shall be incorporated into the district's local control and accountability plan (LCAP). (Education Code 52060, 52062, 52063; 5 CCR <del>15497</del> **15497.5**)

#### AR 0460 - Local Control and Accountability Plan

In section on "Goals and Actions Addressing State and Local Priorities," revise item #1 to reflect Education Code 52052, as amended by AB 104 (Ch. 13, Statutes of 2015), as follows:

1. A description of the annual goals established for all students and for each numerically significant subgroup as defined in Education Code 52052, including ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, and foster youth, and homeless students. The LCAP shall identify goals for each of the following state priorities:

#### **BP 0500 - Accountability**

Revise 4th paragraph to reflect Education Code 52052, as amended by AB 104 (Ch. 13, Statutes of 2015), as follows:

The district and each district school shall demonstrate comparable improvement in academic achievement, as measured by the API, for all numerically significant student subgroups. Numerically significant subgroups include ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, and foster youth, and homeless students, when the subgroup consists of at least 30 students with a valid test score or 15 foster youth or homeless students. (Education Code 52052)

### MINOR REVISIONS October 2015 Page 2 of 3

#### **BP 3100 - Budget**

In section "Budget Development and Adoption," revise last paragraph of section to reflect Education Code 42127, as amended by SB 78 (Ch. 19, Statutes of 2015), as follows:

If the County Superintendent disapproves or conditionally approves the district's budget, the Board shall review and respond to his/her recommendations at a public meeting on or before September October 8. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42127)

#### AR 3100 - Budget

In section "Budget Review Committee for Disapproved Budgets," revise 4th paragraph of section to reflect Education Code 42127.3, as amended by SB 78 (Ch. 19, Statutes of 2015), as follows:

If the SPI disapproves the district budget after reviewing the committee's report and the district's response, the Board shall consult with the County Superintendent as he/she develops and adopts, by November 30 December 31, a fiscal plan and budget that will allow the district to meet its financial obligations. For the current fiscal year, the district shall operate in accordance with the budget adopted by the County Superintendent. (Education Code 42127.3)

#### AR 4161.11/4261.11/4361.11 - Industrial Accident/Illness Leave

Delete 7th paragraph to reflect Education Code 44984 and 45192, as amended by AB 915 (Ch. 58, Statutes of 2015), as follows:

Any employee receiving benefits under this leave shall, during periods of injury or illness, remain within California unless the Governing Board authorizes travel outside the state. (Education Code 44984, 45192)

#### AR 6145.2 - Athletic Competition

In section on "Parental Notifications," revise item #2 to reflect Education Code 221.8, as amended and renumbered by AB 1538 (Ch. 43, Statutes of 2015), as follows:

2. Includes a copy of the Athletes' Bill of Rights students' Title IX rights pursuant to Education Code 271-221.8

#### BP 6151 - Class Size

Under the paragraph on page (b) regarding class size at the secondary level, add paragraph to reflect Education Code 56441.5, as amended by SB 436 (Ch. 386, Statutes of 2015), as follows:

For students who require special education and related services, the ratio of instructional adults to students in group services shall be dependent on the needs of the students. However, for children ages 3-5 years who are placed in group services, the teacher-child ratio shall be less than 1:24 and the adult-child ratio shall be less than 1:8. For children ages 3-5 years who are identified as severely disabled, the ratio of instructional adults to children shall not exceed 1:5. (Education Code 8264.8, 56441.5)

### MINOR REVISIONS October 2015 Page 3 of 3

#### AR 6158 - Independent Study

In section on "Assignment and Responsibilities of Independent Study Teachers," revise 2nd paragraph of section to reflect Education Code 51745.6, as amended by AB 104 (Ch. 13, Statutes of 2015), as follows:

The ratio of student average daily attendance for independent study students age 18 years or younger to full-time equivalent certificated employees responsible for independent study shall not exceed the equivalent ratio for all other education programs at the applicable grade span in the district, unless a new higher or lower grade span ratio for all other educational programs offered within the grade span is negotiated in a collective bargaining agreement or the district enters into a memorandum of understanding that indicates an existing collective bargaining agreement contains an alternative grade span ratio. (Education Code 51745.6)

### POLICY GUIDE SHEET December 2015 Page 1 of 4

Note: Descriptions below identify major revisions made in CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts should review the sample materials and modify their own policies accordingly.

#### **BP 2121 - Superintendent's Contract**

#### (BP revised)

Policy updated to reflect contract components recommended in CSBA's new Superintendent Contract Template and federal law which prohibits favoring "highly compensated" individuals (i.e., generally the highest paid 25 percent of all district employees) in terms of the level of benefits provided. Policy also reflects **NEW LAW** (AB 215) which amends the maximum cash settlement that may be granted upon termination of a superintendent contract executed on or after January 1, 2016 and which provides that no cash or noncash settlement may be given if the termination is for fraud or other illegal fiscal practices.

#### **BP/AR 4030 - Nondiscrimination in Employment**

#### (BP revised; AR added)

Policy updated to reflect the mandate to adopt policy necessary to implement the state's nondiscrimination laws. Policy also updated to reflect **NEW LAW** (AB 987) which prohibits districts from retaliating or otherwise discriminating against a person for requesting accommodation of his/her disability or religious beliefs, regardless of whether the accommodation request was granted. New regulation includes the designation of the district's coordinator for nondiscrimination in employment, addresses measures to prevent employment discrimination and harassment, and incorporates complaint procedures and material on other remedies formerly in AR 4031 - Complaints Concerning Discrimination in Employment.

#### AR 4031 - Complaints Concerning Discrimination in Employment

#### (AR deleted)

Regulation deleted and complaint procedures incorporated into AR 4030 - Nondiscrimination in Employment.

#### **BP 4121 - Temporary/Substitute Personnel**

#### (BP revised)

Policy updated to reflect NEW LAW (AB 304) which amends the Healthy Workplaces, Healthy Families Act (AB 1522, 2014) to (1) authorize paid sick leave accrual on a basis other than one hour for each 30 hours worked, provided that the accrual is on a regular basis and the employee will have 24 hours of accrued sick leave available by the 120th calendar day of employment (new Option 2 in section "Paid Sick Leave"); (2) clarify that retired annuitants who have not reinstated to the applicable public retirement system are excluded from participation in these leave benefit provisions; and (3) provide that the district has no obligation to inquire into the purposes for which an employee uses sick leave or paid time off.

#### AR 4261.1 - Personal Illness/Injury Leave

#### (AR revised)

Policy updated to reflect **NEW LAW** (AB 304) which amends the Healthy Workplaces, Healthy Families Act to (1) authorize sick leave accrual on a basis other than one hour for each 30 hours worked, provided that the accrual is on a regular basis and the employee will have 24 hours of accrued sick leave available by the 120th calendar day of employment (new Option 2 in section "Short-Term and Substitute Employees"); (2) exclude retired annuitants who have not reinstated to the applicable public retirement system from participation in these leave benefit provisions; and (3) provide that the district has no obligation to inquire into or record the purposes for which an employee uses sick leave or paid time off.

### POLICY GUIDE SHEET December 2015 Page 2 of 4

#### **BP/AR 5111.1 - District Residency**

#### (BP added; AR revised)

New policy reflects NEW LAW (AB 1101) which mandates any district that elects to conduct investigations of students' residency to adopt policy with specified components, including (1) the circumstances under which the district may initiate an investigation; (2) the investigatory methods that may be used, including whether the district may use the services of a private investigator; (3) a prohibition against surreptitious photographing or video-recording of students who are being investigated; and (4) an appeals process. Policy also contains material formerly in AR re: enrollment not requiring district residency. Regulation updated to reflect NEW LAW (SB 200 and AB 224) which provides that a student will be deemed to meet residency requirements if his/her parent/guardian lives with the student in the place of his/her employment within district boundaries at least three days during the school week. Regulation also contains material formerly in AR 5111.12 - Residency Based on Parent/Guardian Employment authorizing districts to grant residency status to students whose parent/guardian is employed within district boundaries for at least 10 hours during the school week (Allen bill transfers), and reflects provisions of SB 200 and AB 224 which provide that this option will sunset July 1, 2017 unless further legislation is passed.

#### AR 5111.12 - Residency Based on Parent/Guardian Employment

#### (AR deleted)

Regulation deleted and key concepts incorporated into BP/AR 5111.1 - District Residency.

#### **BP/AR 5141 - Health Care and Emergencies**

#### (BP/AR revised)

Policy and regulation updated to reflect NEW LAW (SB 658) which requires the principal of any school that has an automated external defibrillator (AED) to annually provide employees with information on sudden cardiac arrest, the school's emergency response plan, and the proper use of an AED and which eliminates the requirement that the principal designate the trained employees who will be available to respond to an emergency that may involve the use of an AED. Regulation also reflects provisions of SB 658 which require the district to notify the local emergency medical services agency regarding the existence, location, and type of AED acquired, require that instructions on how to use the AED be posted next to every AED, and reduce the inspection requirements to once every 90 days.

#### E 5141.6 - School Health Services

#### (Exhibit deleted)

Exhibit containing sample resolution urging outreach to increase children's access to affordable health care programs deleted since current law requires the district's enrollment forms for the 2015-16, 2016-17, and 2017-18 school years to include an informational item about affordable health care options and available enrollment assistance.

#### BP/AR 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction

#### (BP/AR revised)

Policy and regulation updated to reflect NEW LAW (AB 329) which requires districts to provide comprehensive sexual health education in grades 7-12 and to integrate such instruction with HIV prevention education. Policy also updated to clarify requirements related to parental consent. Regulation adds new section on "Definitions" and, pursuant to AB 329, expands program criteria and merges the components of sexual health education and HIV prevention education.

### POLICY GUIDE SHEET December 2015 Page 3 of 4

# **BP 6146.1 - High School Graduation Requirements** (BP revised)

Policy updated to reflect NEW LAW (SB 172) which suspends, through the 2017-18 school year, the requirement that each student completing grade 12 successfully pass the high school exit exam as a condition of receiving a diploma or graduating from high school and requires districts to retroactively grant a diploma to any student who met all graduation requirements other than the exit exam requirement since the 2003-04 school year. Policy also reflects NEW LAW (AB 220) which requires that one mathematics course required for graduation be equivalent to Algebra I or Mathematics I, NEW LAW (AB 1764, 2014) which provides that any district requiring more than two math courses may award credit for an approved computer science course, NEW LAW (SB 695) which requires any district that requires health education for graduation to include instruction in sexual harassment and violence, NEW LAW (AB 1806, 2014) which provides that a homeless student who transfers any time after completing his/her second year of high school is exempted from locally established high school graduation requirements, and NEW LAW (AB 1166) which allows homeless students and foster youth such an exemption even if the district fails to provide timely notice of the availability of the exemption.

#### **BP 6152.1 - Placement in Mathematics Courses**

#### (BP revised)

Policy updated to reflect NEW LAW (SB 359) which mandates any district which is serving 9th grade students and has not adopted a mathematics placement policy prior to January 1, 2016 to adopt a math placement policy with specific components before the beginning of the 2016-17 school year. Policy reflects other requirements of SB 359 including, but not limited to, the use of multiple objective academic measures for student placement, provision of at least one checkpoint within the first month of the school year to ensure accurate placement, and annual board examination of student placement data.

#### BP/AR 6173 - Education for Homeless Children

#### (BP/AR revised)

Updated policy reflects **NEW LAW** (AB 104) which adds homeless students as a "numerically significant student subgroup" whose needs must be addressed in the district's local control and accountability plan and adds material on program evaluation. Section on "Transportation" moved to AR. Regulation revises the definition of "school of origin" to reflect **NEW LAW** (SB 445) and revises the definition of "best interest" for consistency with policy on foster youth. Regulation reflects requirements of SB 445 to immediately enroll homeless students, allow a homeless student to remain in the school of origin or matriculate to a feeder school even if the student is no longer homeless, and provide transportation to a formerly homeless student whose individualized education program indicates that transportation is a necessary related service. Section on "Applicability of Graduation Requirements" revised to reflect **NEW LAW** (SB 172) which suspends through the 2017-18 school year the requirement to pass the high school exit exam and **NEW LAW** (AB 1166) which provides that a homeless student who transfers between schools or into the district after the second year of high school must be exempted from local graduation requirements under certain conditions even after he/she ceases to be homeless and even if the district fails to provide the required notification.

#### AR 6173.1 - Education for Foster Youth

#### (AR revised)

Regulation updated to reflect NEW LAW (AB 854) establishing the Foster Youth Services Coordinating Program to facilitate ongoing collaboration among local educational agencies, county child welfare agencies, and county probation departments. Section on "Applicability of Graduation Requirements" revised to reflect NEW LAW (SB 172) which suspends through the 2017-18 school year the requirement to pass the high school exit exam and NEW LAW (AB 1166) which provides that a foster youth who transfers between schools or into the district after the second year of high school must be

### POLICY GUIDE SHEET December 2015 Page 4 of 4

#### AR 6173.1 - Education for Foster Youth (continued)

exempted from local graduation requirements under certain conditions even after he/she ceases to be a foster youth and even if the district fails to provide the required notification. New section on "Notification and Complaints" reflects **NEW LAW** (AB 379) which provides that complaints of noncompliance with specified laws regarding the education of foster youth may be filed using uniform complaint procedures.

#### **BP 6179 - Supplemental Instruction**

#### (BP revised)

Policy updated to delete material requiring supplemental instruction to be provided to students in grades 7-12 who do not demonstrate sufficient progress toward passing the high school exit exam, as the exit exam is suspended through the 2017-18 school year pursuant to **NEW LAW** (SB 172). Policy also revised to clarify that the provision of supplemental instruction to students in grades 2-6 who are "at risk" of retention is optional. List of optional instruction consolidated and revised to add item #3 regarding instruction to high school students who need support to successfully complete courses required for graduation.

### MINOR REVISIONS December 2015 Page 1 of 2

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#### AR 4032 - Reasonable Accommodation

Add new 2<sup>nd</sup> paragraph under item #2 to reflect Government Code 12940, as amended by AB 987 (Ch. 122, Statutes of 2015), as follows:

No employee or job applicant who requests an accommodation for his/her physical or mental disability shall be subjected to discrimination or to any punishment or sanction, regardless of whether the request for accommodation was granted. (Government Code 12940)

Revise the subsequent paragraph to change designation of coordinator for nondiscrimination in employment from BP 4030 to AR 4030, as follows:

The district designates the position specified in BP AR 4030 - Nondiscrimination in Employment as the coordinator of its efforts to comply with the Americans with Disabilities Act (ADA) and to investigate any and all related complaints.

#### BP 4119.11/4219.11/4319.11 - Sexual Harassment

Revise 6<sup>th</sup> paragraph to change cite to administrative regulation containing procedures for employee complaints of sexual harassment from AR 4031 to AR 4030, as follows:

Complaints of sexual harassment shall be filed in accordance with AR-4031 - Complaints Concerning Discrimination in Employment AR 4030 - Nondiscrimination in Employment. An employee may bypass his/her supervisor in filing a complaint where the supervisor is the subject of the complaint.

#### BP 5117 - Interdistrict Attendance

Add new paragraph at the end of the BP to reflect Education Code 48301, as amended by AB 306 (Ch. 771, Statutes of 2015), as follows:

A child of an active military duty parent/guardian shall not be prohibited from transferring out of the district to a school district of choice, if the other school district approves the application for transfer. (Education Code 48301)

### MINOR REVISIONS December 2015 Page 2 of 2

#### BP 5123 - Promotion/Acceleration/Retention

Revise last paragraph of BP as follows to clarify that provision of supplemental instruction to students "at risk" of retention is optional:

When a student is any student in grades 2-9 is retained or recommended for retention-or is identified as being at risk for retention, the Superintendent or designee shall offer an appropriate program of remedial instruction to assist the student in meeting grade-level expectations. The Superintendent or designee also may offer supplemental instruction to a student in grades 2-6 who is identified as being at risk for retention. (Education Code 37252.2, 37252.8, 48070.5)

#### AR 5125 - Student Records

In section "Access for Limited Purpose/Legitimate Educational Interest," revise 1<sup>st</sup> paragraph of item #6 to reflect Education Code 69432.9 and 69432.92, as amended and added by AB 1091 (Ch. 637, Statutes of 2015), as follows:

6. The Student Aid Commission, for the purpose of providing to provide the grade point average (GPA) of all district students in grade 12 and, when requested, verification of high school graduation or its equivalent of all students who graduated in the prior academic year, for use in to the Cal Grant postsecondary financial aid program. except However, such information shall not be submitted when students opt out or are permitted by the rules of the Student Aid Commission to provide test scores in lieu of the GPA. (Education Code 69432.9, 69432.92)

#### **BP 6142.92 - Mathematics Instruction**

Under the 6th paragraph, add the following paragraph to reflect Education Code 51224.7, as added by SB 359 (Ch. 508, Statutes of 2015):

The Superintendent or designee shall develop protocols to ensure that students are appropriately placed in mathematics courses and are not unnecessarily required to repeat a course that they have successfully completed in an earlier grade level.

(cf. 6152.1 - Placement in Mathematics Courses)

#### **BP 6177 - Summer Learning Programs**

In section "Summer School," delete item #2 to reflect the suspension of the high school exit examination through the 2017-18 school year pursuant to Education Code 60851.5, as added by SB 172 (Ch. 572, Statutes of 2015), as follows. Renumber remaining items in list.

2. Have not made sufficient progress toward passing the state exit examination required for high school graduation

ACTION:

# Approve or deny the 2016-17 School Safety Plan.

RECOMMENDATION

Recommend approval

#### FOR BOARD ACTION:

| Motion |          | Second   |        | Vote   |  |
|--------|----------|----------|--------|--------|--|
| Nagle: | Thomsen: | Jackson: | Lunde: | Serpa: |  |

# Kingsburg Joint Union High School Emergency Procedures Guide Office Version 2016/2017



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# **RESPONSE TO ANY EMERGENCY**

- \_\_\_\_\_ Notify the principal and 911, if necessary. The principal notifies the superintendent.
- \_\_\_\_ Notify the school Emergency Response Team.
- \_\_\_\_ Seal off high-risk area(s).
- \_\_\_\_\_ Take charge of the area(s) until the incident is contained, or relieved by Administration .
- \_\_\_\_ Preserve evidence. Keep detailed notes of incident.
- \_\_\_\_ Refer media to the official school or district spokesperson Randy Morris at # 897-5156 or 352-2164.
- Notify the Post-Incident Response Team, if necessary.

# GENERAL STAFF RESPONSIBILITIES FOR ALL EMERGENCIES

| Principal   | or Designee   |
|---|---|
| <ul> <li>Verify information.</li> <li>Call 911, if necessary.</li> <li>Seal off high-risk area(s).</li> <li>Notify superintendent.</li> <li>Notify students and staff. Note:<br/>depending on the emergency,<br/>students may be notified by<br/>teachers.</li> <li>Update staff through email if<br/>possible</li> <li>Evacuate students and staff, if<br/>necessary.</li> <li>Keep detailed notes of incident.</li> </ul> | <ul> <li>Convene Emergency Response         <ul> <li>Team and implement emergency             response procedures.</li> <li>Refer media to official             spokesperson(s).</li> <li>Notify community agencies, if             necessary (those not responding to             the 911 call).</li> <li>Implement post-incident procedures,             as necessary.</li> </ul> </li> </ul> |
| Tea   | chers   |
| <ul> <li>Verify information.</li> <li>Lock classroom doors unless<br/>evacuation orders are issued.</li> <li>Check email for updates</li> <li>Warn students, if advised.</li> <li>Account for all students.</li> </ul>  | <ul> <li>Stay with students during an evacuation. Take class roster.</li> <li>Refer media to official spokesperson(s).</li> <li>Keep detailed notes of incident.</li> <li>If on conference period, contact Administration/office</li> </ul>   |

# PUBLIC INFORMATION

# \*\* All staff must refer all media to official spokesperson \*\*

\_\_\_\_\_ School district assumes responsibility for issuing public statements during an emergency.

Superintendent serves as official spokesperson unless another individual is designated. Alternate spokespersons should be identified in advance.

| Position                | Name            | Work #         | Cell #   |  |
|-------------------------|-----------------|----------------|----------|--|
| Spokesperson            | Randy Morris    | 897-7721       | 352-2164 |  |
| Alternate #1 Fred Cogan |                 | 897-5156 ex 21 | 389-4960 |  |
| Alternate #2            | Ryan Walterman  | 897-5156 ex 23 | 356-3878 |  |
| Alternate #3            | Cindy Schreiner | 897-7721       | 352-0256 |  |

# WARNING AND NOTIFICATION \*\* Call 911 if necessary. Assess life and safety issues first! \*\*

Inform principal: Randy Morris or designee.

Principal/designee notifies superintendent: Randy Morris

Warn students and staff. If an emergency requires immediate action to protect the safety of students and staff, activate: (Warning system, P.A. system, bell, etc.).

Codes may be used in situations where immediate notification is required, but the safety of the students and staff may be compromised if everyone in the school building(s) knows of the emergency (i.e., a hostile intruder may panic if the principal announces the intruder's presence over the P.A. system). The code words will inform school personnel of the type of emergency and appropriate actions. The code words are:

| Code Word              | Emergency           | Actions           |
|------------------------|---------------------|-------------------|
| Red/Fire Schedule      | Fire                | Evacuation        |
| Blue/Intruder Schedule | Threat              | Lockdown          |
| Yellow Schedule        | Earthquake/Chemical | Listen for action |
| Green Schedule         | All Clear           | Return to normal  |

# EMERGENCY TELEPHONE NUMBERS OF CLASSROOMS THAT DO NOT HEAR PA

- Room 50: Brian Donovan, classroom Ext. 2150
- Room 52: Natalie Vaz, classroom Ext. 2152
- Room 56: Mike Schofield, classroom Ext. 2158

Room 57: Richard Mynderup, classroom – Ext. 2157

Room 90: Andrew Shinn: classroom: Ext. 2190

- Room 90: LeAnn Hodges: classroom- Ext. 2202
- Gym: Jim Cranford- cell 289-4440 & Marci Cranford- cell 289-4441

# EVACUATION / RELOCATION (Red)

Call 911, if necessary.

Principal determines evacuation procedures after consulting with superintendent or designee: <u>Randy Morris</u>

Principal determines if students and staff should be evacuated outside of school buildings(s), or to relocations centers. Emergency Response Team member Randy Morris or Fred Cogan coordinates transportation if students are evacuated to relocation center. Transportation coordinator Randy Morris/Roger Carender is to be contacted by the Emergency Response Team member and informed that an evacuation is taking place.

Principal notifies relocation center.

- \_\_\_\_ Direct students and staff to follow fire drill procedures and route. If normal route is too dangerous, follow alternate route.
- Close all windows; turn off lights, electrical equipment, gas, water faucets, air conditioning, heating, and ventilation, if possible.

Place evacuation sign in window (e.g., 8 ½ x 11 paper with words "Room # Evacuated" in large, legible letters).

# **Teachers:**

Direct students to follow normal fire drill procedures unless principal alters route or normal route is too dangerous.

Take class roster.

- Close all windows; turn off lights, electrical equipment, gas, water faucets, air conditioning, heating, and ventilation, if possible.
  - Place evacuation sign in window (e.g., 8 ½ x 11 paper with words "Room # \_\_\_\_\_Evacuated" in large, legible letters)

When outside building, account for all students. Inform

principal/administrator immediately if students are missing.

If students are evacuated to a relocation center, stay with your class. Take roll again when you arrive at the relocation center.

If on conference period, evacuate to designated area and contact administration to provide support.

# **Relocation Centers:**

Each school should have a primary center close by, and a secondary relocation center further away in the event of a community-wide emergency.

Primary: Kingsburg High School Bowl

# LOCK-DOWN PROCEDURES (Blue)

Lock-down procedures may be implemented in situations involving dangerous intruders or other incidents that may result in harm to persons inside the school building(s).

- Principal or designee will issue lock-down notification / procedures by announcing a warning over the P.A. system, by sending a messenger to each classroom, or by sounding bells.
- P.A. announcement may be a code word or basic alert (see Warning and Notification for coded warnings).
- Direct all students, staff, and visitors into classrooms or office.
- Lock classroom doors.
- Check email for updates.
- Cover windows of classrooms, including the window in the door.
- Move all persons away from windows and doors.
- Allow no one outside of classroom until the principal gives an all-clear signal or emergency personnel direct you to open door.
- If on conference period and it is safe to leave your room, report to the office to provide additional support.
- Any students off campus during a lockdown will report to Concordia Lutheran Church. KHS Admin or Office staff will have keys to access safe zone. (Concordia Lutheran Church is providing space only. KHS maintains all liability and is responsible for students and maintaining space during this use.)

# SHELTERING PROCEDURES (Yellow)

Sheltering provides refuge for students, staff, and the public within the school building(s) during an emergency. Shelters should be located in areas that maximize the safety of inhabitants. Safe areas may change depending on the type of emergency:

- \_\_\_\_ Identify safe area(s) in each school building.
- Principal warns students and staff to assemble in safe areas. Bring all persons inside school building(s).
- \_\_\_\_\_ Teachers take class roster. Teachers should account for all students after arriving in a safe area.
- Close all exterior doors and windows.
- \_\_\_\_\_ Turn off any ventilation leading outdoors.
- \_\_\_\_ Check email for updates
- \_\_\_\_ Cover up food not in containers, or put it away in a refrigerator.
- If advised, cover mouth and nose with handkerchief, cloth, paper towels, or tissues.
- All persons must remain in safe areas until notified by the principal or emergency responders.

# FIRE

(Red)

In the event that a fire, smoke from a fire, or a gas odor has been detected:

\_\_\_\_ Pull the fire alarm.

- Evacuate students and staff to a safe distance outside of the building.
- Follow the normal fire drill routine. If normal route(s) are too dangerous, follow alternate route.
- Teachers should take a class roster and account for all students. Roll must be taken before and after evacuation.
- Principal calls 911, notifies authorities, and superintendent. Principal and / or superintendent must report incident to the fire marshal.
- After consulting with superintendent, principal may move students and staff to primary relocation center KHS Football Bowl, if building is damaged or weather is inclement.
- \_\_\_\_ No one should re-enter the building(s) until declared safe by fire service personnel.
- Principal notifies students and staff of termination of emergency and resumption of normal operations.

# BOMB THREAT (Blue)

On receiving a message that a bomb has been planted in the school:

- Use bomb threat checklist.
- Ask where bomb is located, when bomb will go off, what materials are in the bomb, who is calling, and why is caller doing this.
- Listen closely to caller's voice, speech patterns, and for background noises.
- Leave your phone off the hook. Do not hang up after caller hangs up.
- \_\_\_\_ Notify principal or designee.
- Principal determines whether a lock-down or evacuation is the appropriate course of action. Principal orders based on determination.
- Principal notifies 911 (police) and superintendent.
- Principal and superintendent must report incident to fire marshal. If lockdown is ordered, use procedure in the lock-down section of this checklist. If evacuation is ordered, follow these procedures.
- Principal alerts staff and students. Do not mention term "Bomb Threat."
- \_\_\_\_\_ Use standard fire drill procedures to evacuate school building(s) unless evacuating into the reported bomb location.
- Direct students to leave their belongings.
- \_\_\_\_ Students and staff must be evacuated to a safe distance away from the school.
- After consulting with the superintendent, the principal may move students to a primary relocation center, KHS Football Bowl, if weather is inclement or the building is damaged.
- Teachers should take roll of students before and after evacuation.
- \_\_\_\_\_ No one should re-enter the building(s) until declared to be safe by fire or police personnel.
- Principal notifies staff and students when emergency is terminated. Resume normal operations.

# INTRUDER/HOSTAGE

# (Blue)

# Intruder: "An unauthorized person who enters school property."

Notify principal.

- Ask another staff member to accompany you before approaching the intruder.
- Politely greet intruder and identify yourself.
- Ask the intruder the purpose of his/her visit.
- Inform intruder that all visitors must register at the main office.
- If purpose is not legitimate, ask intruder to leave.
- Accompany intruder to the exit.

# If intruder refuses to leave:

- Warn of the consequences for staying on school property. Inform intruder that police will be called.
- \_\_\_\_\_ Notify security or police and principal if intruder refuses to leave. Provide full description of intruder.
- \_\_\_\_ Walk away from intruder if he/she indicates potential for violence (be aware of actions, location, weapons, or packages, etc.)
  - Principal notifies superintendent and may issue lock-down procedures.

# Hostage situation:

- If hostage taker is unaware of your presence, do not intervene.
- Call 911 immediately. Provide details of situation, ask for assistance.
- Seal off area near hostage scene.
- Notify principal; principal notifies superintendent.
- Give control of scene to police and hostage negotiation team.
  - Keep detailed notes of events and actions.

# If taken hostage:

- Follow instructions of hostage taker.
- Try to keep calm. Calm students if they are present.
- Treat the hostage taker as normally as possible.
- Be respectful to hostage taker.
- Ask permission to speak; do not argue or make suggestions.

# UTILITY FAILURE

(Red)

# **Gas Line Break**

Call 911.

Notify Principal/designee.

\_\_\_\_ Open windows.

If directed, follow evacuation procedures.

Do not re-enter building until utility officials say it is safe.

### **Electric Power Failure**

\_ Calm students.

Stay in classroom until evacuation notification.

\_\_\_\_ If there is danger of fire, evacuate the building by evacuation procedures.

If a short is suspected, turn off all electric devices in room, and notify custodian.

### Water Line Break

Notify Principal/designee and custodian.

Relocate articles that may be damaged by water.

Relocate students to designated safe area.

# HAZARDOUS MATERIALS / CHEMICAL SPILLS

(Yellow)

## **Incident in School**

Call 911.

\_\_\_\_ Notify principal.

Seal off area of leak/spill.

\_\_\_\_ Take charge of area until fire or hazmat personnel contain the incident.

\_\_\_\_ Fire officer in charge will recommend sheltering or evacuation actions.

Follow plans and procedures for sheltering or evacuation.

\_\_\_\_ Notify parents if students are evacuated

\_\_\_\_Resume normal operations after consulting with fire or hazmat officials.

### **Incident near School Property**

\_\_\_\_ Fire, police, or hazmat personnel will notify superintendent.

\_\_\_\_ Superintendent will notify principal.

- \_\_\_\_ Fire officer in charge of scene will recommend sheltering or evacuation actions.
- Follow plans and procedures for sheltering or evacuation.

\_\_\_\_ Notify parents if students are evacuated.

\_\_\_\_ Resume normal operations after consulting with fire or hazmat officials.

# EARTHQUAKE

(Yellow)

### During an Earthquake:

- Stay calm. First and foremost, having an emergency plan will help you and your students remain calm.
- Stay put. If you are indoors, stay there. If outdoors, stay there.
- Take cover. If indoors, do a "drop and cover" under a desk, table, or bench, or stand alongside an inside wall, in an archway, doorway that does not have a door, or corner. Avoid windows, doorways with a door, bookcases, hanging fixtures, or outside walls until the shaking stops.
- If no protection is available, drop to the floor and cover your head with your hands. Make sure students are in "drop and cover" positions.
- \_\_\_\_ Do not be surprised if the electricity goes out, or if fire alarms and sprinklers go on.

### After an Earthquake:

- Keep students safe and relaxed. Carefully evaluate the situation.
- Use caution when moving students and staff to safe area(s).
- \_\_\_\_\_ Make sure everyone is alright. Take class rosters and account for all students.
- \_\_\_\_ Do not move the seriously injured unless they are still in danger. Administer first aid, if necessary.
- Wear sturdy shoes in areas near fallen obstacles and broken glass.
- Check natural gas, water, and electrical lines for damage.
- \_\_\_\_\_ Do not use the telephone, light switches, matches, candles, or other open flame unless you are absolutely certain there is not natural gas leaking.
- Do not touch electrical power lines or broken electrical equipment.
- Be prepared for aftershocks.

# ADMINSTRATION AND OFFICE RESPONSIBILITES

# In Case of Threat

- 1) Notify administration
- 2) Call Police Department (897-2931 or 911)
- 3) Contact Alternative Education (897-3880)
- 4) Write and deliver statement to the staff telling them to lock their doors
- 5) Write statement for telephone calls and FAX to Kingsburg Police Department so statements will be consistent
- 6) Contact Board Members

# **Evacuation- Administration**

- 1) Grab Emergency Procedure Manual
- 2) Administrators check classrooms according to your responsibilities on the coverage map.
  - a. Marlene: Orange Area on Map
  - b. Heather: Pink Area on Map
  - c. Thom: Blue Area on Map
- 3) After clearing all areas, check in with Randy/Fred/Ryan to see what needs to be done
- 4) Provide assistance to fire, police, or other emergency personnel if necessary

# **Evacuation- Office Staff**

- 1) Grab Emergency Procedure Manual
- 2) Vickie: Grab emergency card forms
- 3) Maria and Lupe: Bring clipboard and sign-out sheets, grab staff emergency forms
- 4) Robin and Sharon: Call rooms with no PA
- 5) All other staff: be ready to provide support

### Lockdown- Administration

- 1) If messages are to be delivered- get copy of message
- 2) Take a master key to be able to lock doors after visiting classrooms. Visit classrooms that are in your coverage area. See above.
- 3) After notifying all areas, check in with Principal/Designee to see what needs to be done
- 4) Provide assistance to fire, police, or other emergency personnel if necessary

### Lockdown-Office

- 1) Get message to media and parents from Randy to repeat during phone calls.
- 2) Sharon and Lupe: Have emergency card forms ready in case students need to be checked out
- 3) Maria and Robin: Have sign out sheets ready
- 4) All other staff: answer phones and provide assistance as needed

# EMERGENCY TELEPHONE NUMBERS OF CLASSROOMS THAT DO NOT HEAR PA

- Room 50: Brian Donovan, classroom Ext. 2150
- Room 52: Natalie Vaz, classroom Ext. 2152
- Room 56: Mike Schofield, classroom Ext. 2158
- Room 57: Richard Mynderup, classroom Ext. 2157
- Room 90: Andrew Shinn, classroom Ext. 2190
- Room 90: LeAnn Hodges classroom- Ext. 2202
- Gym: Jim Cranford- cell 289-4440 & Marci Cranford- cell 289-4441

# MEDIA PROCEDURES

# All staff must refer media to district spokesperson.

# School District assumes responsibility for issuing public statements during an emergency.

Superintendent serves as district spokesperson unless he/she designates a spokesperson. If spokesperson is unavailable, an alternate assumes responsibilities.

District spokesperson: Randy Morris, Cell: 352-2164

Alternate District spokesperson: Fred Cogan, Cell: 389-4960

# During an emergency, adhere to the following procedures:

- > Principal relays all factual information to Superintendent.
- > Superintendent notifies other schools in district..
- > Establish a media information center away from school.
- > Update media regularly. Do not say "No comment".
- Do not argue with media.
- Maintain log of all telephone inquiries. Use scripted response to inquiries.

# Media statement

- Create a general statement before an incident occurs. Adapt statement during crisis.
- > Emphasize safety of students and staff first.
- > Briefly describe school's plan for responding to emergency.
- > Issue brief statement consisting only of the facts.
- Respect privacy of victim(s) and family of victim(s). Do not release names to media.
- > Refrain from exaggerating or sensationalizing crisis.

## **EXAMPLES OF STATEMENTS – MEDIA**

Kingsburg High School received a threat at approximately 7:30 a.m. on March 5, 2004. Kingsburg Police Department was called and in concert with them we have secured the students and campus. The situation is under control and students are secure and safe.

We are requesting that any parent who wishes to pick up their student check in person through the office. We believe students are safe, but at this time we are not releasing them without proper parent or guardian doing so through the office.

# **EXAMPLES OF STATEMENTS - TEACHERS**

## **DO NOT ALERT STUDENTS**

We have received a threat that there may be a rampage by someone on campus today. Police have been notified and are on campus.

Please quietly lock your door and keep it locked throughout the day. During passing times open the door and then lock it again. Do not let students out of class for **ANY** reason.

# **POST-INCIDENT INTERVENTION**

Activate school Post-Incident Response Team; determine level of intervention for staff and students.
Designate rooms as private counseling areas.
Escort siblings, friends, and other highly stressed students to counselors.
Assess stress level of staff; recommend counseling as required.
Refer media to official spokesperson. Do not let media interview students.
Follow up with students and staff who receive counseling.
Any staff available to help with attendance check-in or out will report to aid in the front office. Resume normal routines A.S.A.P.

# CHECKLIST FOR TELEPHONE THREATS

If you receive a telephoned threat (bomb/chemical/other):

#### • Remain calm.

• Do not hang up. Keep the caller on the line as long as possible and listen carefully.

Ask the following questions:

- Where is the bomb/chemical or other hazard?
- When will it explode/be activated?
- What does it look like?
- What kind of bomb/hazard is it?
- What will cause it to explode/activate?
- What is your name?
- Did you place the bomb/hazard? WHY?
- Where are you?

Exact wording of the threat:

If voice is familiar, who did it sound like?

### Caller ID information: please check

| Male | Female | Adult | Juvenile | Age |  |
|------|--------|-------|----------|-----|--|
|      |        |       |          |     |  |

Call origin: please check

| Local Long Distance Inte | nal Cell Phone |
|--------------------------|----------------|

### Caller's voice: Note pattern of speech, type of voice, tone. Check all that apply.

| Calm    | Excited  | Loud       | Soft           | Deep   | Nasal    |
|---------|----------|------------|----------------|--------|----------|
| Raspy   | Distinct | Slurred    | Normal         | Crying | Laughter |
| Slow    | Rapid    | Disguised  | Accent         | Lisp   | Stutter  |
| Drunken | Familiar | Incoherent | Deep Breathing |        |          |

#### Background sounds: Check all that apply.

| Voices           | Airplanes | Street Noises | Trains    | Quiet |
|------------------|-----------|---------------|-----------|-------|
| Bells            | Clear     | Static        | Animals   | Party |
| Vehicles         | Horns     | House Noises  | PA System | Music |
| Factory Machines | Motor     | Phone Booth   | Other     |       |

#### Threat language: Check all that apply.

| T III OHO WHEN D       |      |       |            |            |                             |
|------------------------|------|-------|------------|------------|-----------------------------|
| Well Spoken (educated) | Foul | Taped | Incoherent | Irrational | Message Read from<br>Script |
|                        |      |       |            |            | Deript                      |

Did caller indicate knowledge of the building? Give specifics:

Person receiving call: \_\_\_\_\_ Phone number where call received: \_\_\_\_\_

# CHECKLIST FOR SUICIDE

### If a student or staff suicide takes place:

- Assemble the Crisis Management Team (CMT)
  - (CMT) is made up of: Site and district leadership teams, school psychologist, grief counselors, SAP counselor, local authorities, etc.
- Develop Plan for communication with Students, Staff and Community
- Communicate meeting date and time through remind 101, email and or phone tree for staff
- Staff gathering to discuss plan in place for support of both students/staff
- Provide support for students and staff as long as necessary
- Provide references for suicide prevention and warning signs

#### **ESSENTIAL QUESTIONS:**

- 1. Which Students are affected?
- 2. Who is the victims "circle of friends"?
- 3. Is there a possibility of contagion or imminent recurrence?
- 4. Who are the staff members being affected? What classes was the student enrolled in?
- 5. What activities are available to help start the grieving process?
- 6. What activities will help bring closure for students and staff?
- 7. Has the family been contacted regarding concerns and or services moving forward?

For Further support, contact:

Comprehensive Youth Services of Fresno Dedicated to providing a full range of prevention 3795 E. Shields Ave, Fresno, CA 93726 (559) 229-3561 www.cysfresno.org

**1-800-273-Talk (8255) National Suicide Prevention Lifeline** A 24 hour, toll-free crisis hotline that links callers to a nearby crisis center www.suicidepreventionlifeline.org

## For more information about suicide and mental illness:

## American Association of Suicidology

A resource and education organization dedicated to the understanding and prevention of suicide.

www.suicidology.org or call (202) 237-2280

## American Foundation for Suicide Prevention

Dedicated to advancing the public's knowledge of suicide and its prevention. www.afsp.org or call 1-888-333AFSP

### **American Psychiatric Association**

A national professional organization of psychiatrists. www.psych.org or call (703) 907-7300

# CHILD ABUSE REPORTING

- A. When facts are brought forth to a school employees attention that suggest there is a reasonable suspicion that child abuse is suspected, the following should occur:
  - Employee shall file child abuse report with a child protective services agency in accordance with California State Law, as soon as possible by telephone and then through written report within 24 hours. Please see district office for the correct form.
  - Once the report is processes with CPS, it will be kept on file at district office.
  - Cooperate with authoritative agency and/or representative conducting investigation as needed after report is filed
  - Mandated Reporters shall not be impeded in filing a Child Abuse Report in a timely manner by any school employee
  - Mandated Reporter shall not conduct their own investigation or contact the perpetrator under any circumstances once abuse is suspected and/or a report is filed
  - Mandated Reporters shall not be retaliated against for reporting a suspected child abuse case
- B. Witnesses and/or recipients of information about suspected child abuse that involves a district employee as the alleged perpetrator, shall do the following:
  - Employee shall file child abuse report with a child protective services agency in accordance with California State Law, as soon as possible by telephone and then through written report within 24 hours. Please see district office for the correct forms.
  - Notify Superintendent/District Office of the report. Once report is processes with CPS, it will be kept on file at district office
  - Superintendent and/or authoritative agency will consult administration about administrative action that should be taken.
- C. All district employees shall have received the following training on an annual basis:
  - Child Abuse Video at <u>www.getsafetytrained.com</u>
  - Complete Quiz after watching video on child abuse
  - Print out completion certificate and turn in copy to district office
- D. Any Child Protective Services (CPS) report that is filed by a faculty member involving KJUHSD, the report shall be filed with the District Office.

### **CAMPUS SAFETY**

Kingsburg Joint Union High School District is committed to providing a safe campus for all students, faculty, parents, community members, and visitors who come on to campus.

### CAMPUS SAFETY EMERGENCY

Anyone who witnesses and/or hears anything that is an emergency may report to KJUHSD staff about the incident. KJUHSD will investigate all incidents brought to the schools attention in a timely manner and notify the proper authorities when needed. KJUHSD works closely with local law enforcement on any criminal matters that fall under the KJUHSD jurisdiction.

### SAFETY CAMERAS

Safety Cameras are utilized by Kingsburg Joint Unified High School District as a means of keeping the campus environment safe and giving administration access to see what is going on around campus at any given time. Cameras are placed at different areas of campus to help combat against illegal activity, unsafe behavior, emergency situations and any other safety measures that may arise on school grounds.

### K-9 DOGS

Kingsburg Joint Union High School District contracts with Proactive K-9 Dogs throughout the year to search classrooms, bathrooms, parking lots, athletic facilities, and anywhere on campus that is under the jurisdiction of Kingsburg Joint Unified School District. The K-9 Dogs are trained to detect illegal substances including but not limited to: drugs, alcohol, firecrackers, and prescription pills.

### **SPRIGEO**

Kingsburg Joint Union High School District utilizes Sprigeo.com as a means to report any of the following, but not limited to: Illegal Activity, Bullying, Harassment, Safety Issues, mental health, unauthorized people on campus, etc.

Sprigeo is an anonymous reporting website where students, staff, parents, and/or community members can report activity related to Kingsburg Joint Unified School District and the report will directly go to Administration for further investigation.

25

ISSUE: Presented to the Board is the addition of a new full-time position for a Music Department Accompanist.

**ACTION:** 

Approve or deny the new position of a full-time Music Department Accompanist.

**RECOMMENDATION:** 

Recommend approval

FOR BOARD ACTION:

| Motion |          | Second   |        | Vote   |  |  |
|--------|----------|----------|--------|--------|--|--|
| Nagle: | Thomsen: | Jackson: | Lunde: | Serpa: |  |  |

9.5

| ISSUE:  | Presented to the Board is the addition of a new part-time position, Band Assistant, not to exceed 20 hours a week. |
|---------|--|
|         |  |
|         |  |
|         |  |
| ACTION: | Approve or deny the part-time position of Band Assistant.  |
|         |  |

RECOMMENDATION

Recommend approval

| Motion |          | Second   |        | Vote     |    |
|--------|----------|----------|--------|----------|----|
| Nagle: | Thomsen: | Jackson: | Lunde: | Serpa:   |    |
| 0      |          |          |        | 03-14-16 | 76 |

**ISSUE:** 

Presented to the Board are two marching band parent chaperones:

Christine Hager Michael Ana Smith

**ACTION:** 

Approve or deny the parent chaperones.

**RECOMMENDATION:** 

Recommend approval

| Motion |           | Second   |        | Vote   |
|--------|-----------|----------|--------|--------|
| Nagle: | _Thomsen; | Jackson: | Lunde: | Serpa: |

**ISSUE:** 

Elections are being held for the 2016 CSBA Delegate Assembly. The Board may cast votes for four delegates.

ACTION:

Approve or reject the vote for four members of the 2016 CSBA Delegate Assembly.

**RECOMMENDATION:** 

Recommend approval

| Motion |          | Second   |        | Vote   |  |
|--------|----------|----------|--------|--------|--|
| Nagle: | Thomsen: | Jackson: | Lunde: | Serpa: |  |

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office no later than **TUESDAY**, **MARCH 15, 2016**. Only ONE Ballot per Board. Be sure to mark your vote "★" in the box. *A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.* 

### OFFICIAL 2016 DELEGATE ASSEMBLY BALLOT SUBREGION 10-B (Fresno County)

| Number of vacancies: 4 (Vote for n            | o more than 4 candidates)         |
|---|-----------------------------------|
| Delegates will serve two-year terms beginni   | ng April 1, 2016 – March 31, 2018 |
| *denotes incumbent                            |                                   |
| Cynthia Berube (Central USD)                  |                                   |
| Darrell Carter (Washington USD)               |                                   |
| Gilbert F. Coelho (Firebaugh-Las Deltas USD)* |                                   |
| Norman Saude (Sierra USD)*                    | Suppose                           |
| Provision for Write-in Candidate Name         | School District                   |
|   |                                   |
|   |                                   |
| Signature of Superintendent or Board Clerk    | Title                             |
| 6   |                                   |

School District/COE Name

Date of Board Action



# 2016 Delegate Assembly Candidate Biographical Sketch Form DUE: Thursday, January 7, 2016

Mail to: CSBA | Attn: Leadership Services | 3251 Beacon Blvd., West Sacramento, CA 95691 | fax: (916) 371-3407 | or email: nominations@csba.org.

Please complete, sign and date this required one-page candidate biographical sketch form. An optional, one-page, single-sided, résumé may also be submitted; both will be copied exactly as received. Please do not state "see résumé" and please do not re-type this form. Any additional page(s) exceeding this one-page candidate form will **not** be accepted. It is the candidate's responsibility to confirm that all nomination materials have been received by the CSBA Leadership Services department. Late submissions will not be accepted. If you have any questions, please contact Leadership Services department at (800) 266-3382.

| Name: Cynthia L. Berube               |   | CSBA Region-subregion #: 10 |
|---------------------------------------|---|-----------------------------|
| District or COE Name: Central Unified | Years on board: 25                        |                             |
| Profession: Nurse Practioner          | Contact Number: (559) 275-0298            | E-mail: mberubeca@aol.com   |
| Are you a continuing De               | egate? 🗍 Yes 🗹 No 🛛 If yes, how long have | you served as a Delegate?   |

# Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I believe as a school trustee of the third largest school district in Fresno County, I could bring forth the needs of students of the central valley. With twenty five years of experience as a school board member in Central Unified School District, I have seen how the changes in funding and legislation has affected education. Becoming part of the Delegate Assembly will allow me to advocate and strengthen the value of public education at both the state and local levels.

# Please describe your activities and involvement on your local board, community, and/or CSBA.

During the past thirty five years in Central Unified District, I have served as President of school Parent Clubs; FFA and music booster clubs; an advocate for the arts; 4-H Community Club leader and Fresno County 4-H All-Star Advisor; active on my church board; and Fresno County Advocate for Students Educational Rights in CUSD. I have been on the school board since 1990 and have held all officer positions on the board. I have represented CUSD on the Board of Directors for Fresno County Trustee Association since 2009.

# What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

withinson

Sianature:

The biggest challenges facing school boards is the lack of financial support from the state and federal levels (this includes continuing to mandate programs with little or no funding), overcrowding, and the continued changing of educational standards. I believe that CSBA helps districts by keeping them abreast of new policies and potential legislative changes that may affect public education. Their continued lobbying efforts has benefited California. CSBA continues to offer programs and educational training school for trustees.

Date: 1]

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

80

+



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| Name: Darrell Carter                    | · · · · · · · · · · · · · · · · · · · | CSBA Region-subregion #: 10-B |
|---|---------------------------------------|-------------------------------|
| District or COE Name: Washington Unifie | d School District                     | Years on board: <u>1</u>      |
| Profession: Executive Director          | Contact Number: 559-301-1808          | E-mail: dc2@prodigy.net       |
| Are you a continuing Delega             | te? Yes INo If yes, how long have     | you served as a Delegate?     |

### Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I previously served as a Delegate during my tenure as a Board Member for West Fresno Elementary School District. Following the unification of West Fresno Elementary and Washington Union High School districts, I once again felt compelled to serve the students and community in which I reside. I have a Bachelors Degree in Theology and a Masters in Human Services with an Executive Leadership prominence. I have served 17 years as an Administrative Assistant to Mt. Zion Assemblies and I am the Executive Director for United Front Ministries. I have completed the Masters in Governance program and have attended numerous CSBA training and events. The primary reason I am interested in serving as a CSBA Delegate is that I believe I bring a wealth of real life experiences to the table and would consider this an opportunity to make a difference for all students throughout the state of California. I want to see quality, effective educational opportunities for children of all races and economic position.

### Please describe your activities and involvement on your local board, community, and/or CSBA.

I have participated in the Legislative Day at the State Capitol and visited, along with former counterparts, many legislators to discuss CSBA's position on many of the pertinent issued related to education in California. I am and have been involved in various community based organizations that deal with many social difficulties that are characteristic in low socio-economic communities such as West Fresno. Among the organizations I am involved with are West Fresno Health Care Coalition, United One, Mary Brown Center, Salvation Army, Southwest Police precinct, various food distribution programs, and the Bring Broken Neighborhoods Back to Life initiative. I believe in being an advocate for students and those in our communities who need help the most. I regularly attend events at all schools within our district.

# What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

One of the biggest challenges facing governing boards is understanding the fiduciary responsibilities of the school district; what can and can't be done with funding the school receives. CSBA can assist in this by developing guidelines for board members to follow in understanding the complex school accounting system. Additionally, I would like to see CSBA implement even more policies and guidelines for board member protocol, including it's obligation to the superintendent and staff of the district. I have had more than one occasion when board members were not receptive to input from school staff, many times simply because they did not understand the rationale involved.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected. Signature:  $Date: \frac{12/16/15}{2}$ 



# 2016 Delegate Assembly Candidate Biographical Sketch Form DUE: Thursday, January 7, 2016

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| Name: Gilbo   | ert F. Coell | ho                                | CSBA Region-subregion #:10-b                              |
|---|--------------|-----------------------------------|---|
| District or COE Name: Firebuagh-Las Deltas Unified School I |              |                                   | District Years on board: 31                               |
| Profession:_  | Retiree      | Contact Numbe                     | r:E-mail: _gcoelho@fldusd.org                             |
|   | Are you a    | a continuing Delegate? 🖓 Yes 🗌 No | If yes, how long have you served as a Delegate? <u>14</u> |

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

My involvement in CSBA has been in the local and county level. I have served on the CSBA Small Schools Committee. I have served as an executive board member for the Fresno County Trustees Association for many years. I attend the CSBA meetings and conferences, read and research CSBA issues. I have served as a CSBA delegate at the regional level service since May 1, 2002 and am genuinely interested in continuing my service in providing a quality education for all students.

# Please describe your activities and involvement on your local board, community, and/or CSBA.

I have served on the local Board of Trustees since 1983 with a 1-1/2 year break. I have served a total of 31 years on the local school board. The district has grown over 40% since my first year and I have been instrumental in the development in moving our district forward. Due to significant increased growth, we have provided many more classrooms, remodeled library media facilities, built a large multi-purpose building on our middle school campus and equipped two weight rooms to condition our athletes for competitive sports. We have numerous state and federal programs for our students. i am committed to increasing high standards for all students and improving teacher practices. In the past few years, we have experienced significant declining enrollment due to economic conditions in our rural agricultural community. We faced those challenging circumstances and made hard decisions with the district's budget, keeping in mind what was best for our students.

# What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

I am involved in all the school related activities involing students, parents and community. I have served as president of the local Lions Club, the Firebaugh Service Club and have served on the St. Joseph Church Finance Council. I am currently a member and past-president of the Firebaugh Rotary Club and member of St Joseph Catholic Church. I volunteer to assist in community affairs such as the Community Harvest Festival and the annual Christmas Dinner. I have also served on the City/School Community Recreation Commission which oversees the communities youth activities. We established a coalition of three neighboring unified school districts with our West Hills College to provide job training for both our high school students and young adults of our rural Westisde. Local jobs require skills specific to the agricultural and state correctional facilities which will provide more employment opportunities in our communities.

| Your signature indicates your constant to the ve up mane placed or            | n the ballot and to serve as a Delegate, if elected. |  |
|---|--|--|
| Your signature indicates your constant is have your name placed on Signoture: | Date: December 11, 2015                              |  |



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# 2016 Delegate Assembly Candidate Biographical Sketch Form DUE: Thursday, January 7, 2016

Mail to: CSBA | Attn: Leadership Services | 3251 Beacon Blvd., West Sacramento, CA 95691 | fax: (916) 371-3407 | or email: nominations@csba.org.

Please complete, sign and date this required one-page candidate biographical sketch form. An optional, one-page, single-sided, résumé may also be submitted; both will be copied exactly as received. Please do not state "see résumé" and please do not re-type this form. Any additional page(s) exceeding this one-page candidate form will **not** be accepted. It is the candidate's responsibility to confirm that all nomination materials have been received by the CSBA Leadership Services department. Late submissions will not be accepted. If you have any questions, please contact Leadership Services department at (800) 266-3382.

| Name: NORMAN SAUDE   | CSBA Region-subregion #: 10 B      |
|--|------------------------------------|
| District or COE Name: SIERPA UNIFIED                           | Years on board:                    |
| Profession: (-EN CONTRACTOR Contact Number 559) 281-637        | 2 E-mail: norman saudelymil.con    |
| Are you a continuing Delegate? XYes No If yes, how long have y | rou served as a Delegate? 14 yrs . |

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly. I WOULD BE HONORED TO BE RE-ELECTED TO THE DELEGATE ASSEMBLY I HAVE SERVED ZOYRS. AS A TRUSTEE OF THE SIERRA UNIFIED SCHOOL DISTRICT. I HAVE SERVED THE DELEGATE ASSEMBLY FOR 14 YRS AND AS PRESIDENT OF FRESNO CO. TRUSTEE ASSC. FOR 2YRS. CSBA REPRESENTS THE OVERWHEUMING MAJORITY OF PUBLIC SCHOOLS IN CALIFORNIA AND IS VITAL TO THE NEED TO DEVELOPE STRONG GOVERNANCE TEAMS, REEPING ABREST OF CURRENT EDUCATIONAL ISSUES AND LOBBING ON BEHALF OF OUR SCHOOLS. THE DELEGATE ASSEMBLY DEVELOPES AND IS RESPONSIBLE FOR THE DELIVERY OF INFORMATION AND TRAINING FOR CALIFORNIA SCHOOL BOARDS.

Please describe your activities and involvement on your local board, community, and/or CSBA. SCHOOL BOARD PRESIDENT 4YRS FRESNO COUNTY TRUSTEE PRESIDENT 2YRS MASTERS OF BOARDSMANSHIP 2008 2015 CSBA ANNUAL CONFERENCE COMM. 2015 2016 CSBA AEC CHAIR BOARD MEMBER CENTRAL SIERRA HISTORICAL SOCIETY GOLDEN BELL JUDGE 14YRS.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

FULL IMPLEMENTATION OF COMMON CORE STRATEGIES SUCCESS OF LOCAL LCAPS PRODUCING INNOVATIVE STUDENTS HIRING AND SUPPORTING QUALITY TEACHERS

Your signature indicates your consend to have your name placed on the ballot and to serve as a Delegate, if elected. Signature:  $Dote: \frac{12/14/15}{15}$ 

#### FOR BOARD ACTION:

**ISSUE:** 

ACTION:

| Motion |          | Second   |        | Vote   |  |
|--------|----------|----------|--------|--------|--|
| Nagle: | Thomsen: | Jackson: | Lunde: | Serpa: |  |

Presented to the Board is the resignation of Beverly Brown

as a teacher at Kingsburg Alternative Education Center (OASIS) for Kingsburg Joint Union High School District at the end of the 2015-16 school year.

February 29, 2016

Mr. Ryan Phelan

2311 Sierra St.

Kingsburg, CA 93631

Dear Ryan:

This is to inform you of my intention to retire from the KJUHSD at the end of this school year (2016).

Rectaured Neuch 1st 2016

Respectfully,

Beverly Brawa

Beverly Brown

**ISSUE:** 

Presented to the Board is the GLOBE Science Fair Overnight Trip to Pasadena, California, April 29<sup>th</sup> – 30<sup>th</sup>, 2016. Science teacher Leigh Ann Olsen will be the chaperone. All hotel and expenses will be paid through the GLOBE partnership of Central Valley.

ACTION:

Approve or deny the Overnight GLOBE Science Fair Trip.

**RECOMMENDATION:** 

Recommend approval

| Motion |           | Second   |        | Vote   |  |
|--------|-----------|----------|--------|--------|--|
| Nagle: | _Thomsen: | Jackson: | Lunde: | Serpa: |  |

### To Whom it May Concern:

The Kingsburg High School Science Department has come across an opportunity available through the GLOBE program (a program that has been a part of Kingsburg High School since 1995). A group of students have been selected to participate in the 2016 GLOBE Pacific Regional Science Fair to show what these students have learned about the local or global environment. These students will be collecting weather data throughout the months of February and March in order to compare it to data collected back in 1998 (another El Nino year). Kingsburg High students from 1998 collected this data and posted it to the GLOBE website, and we still have access to this information so we can compare student-collected data to our recently-collected data.

The students in this program will develop a Science Fair-style presentation and present to the judges of the Science Fair at the Jet Propulsion Lab in Pasadena, California on Saturday April 30th. They will also receive a guided tour of the JPL. Since this program starts with a dinner on April 29th, the students and their teacher (Leigh-Ann Olsen) will be staying overnight at the Marriott near the JPL. All of these hotel and expenses will be paid for through the GLOBE partnership here in the Central Valley. This GLOBE partnership is run by Peggy Foletta (former teacher at Kingsburg High School).

The field trip would involve students and their teacher leaving at around noon on April 29th (Friday) and returning sometime in the late afternoon or evening on Saturday April 30th. Since this is an overnight trip, we are asking for board approval for this trip.

Thank you,

Leigh-Ann Olsen KHS Science Department **ISSUE:** 

Presented to the Board is the Music Department Jazz Choir & Band Overnight Trip to the Reno Jazz Festival, Friday April 29<sup>th</sup> through Sunday May 1<sup>st</sup> 2016. The amount of the trip is paid by the music boosters. Mr. Schofield, Mr. Mynderup and approved volunteers will be chaperones.

ACTION:

Approve or deny the Jazz Choir Overnight Trip to the Reno Jazz Festival.

**RECOMMENDATION:** 

Recommend approval

| Mo       | tion     | Second   |        | Vote   |  |
|----------|----------|----------|--------|--------|--|
| Nagle: _ | Thomsen: | Jackson: | Lunde: | Serpa: |  |

**ISSUE:** 

Presented to the Board is the Relay for Life Overnight Trip from April 30<sup>th</sup> to May 1<sup>st</sup>, 2016, at Hoover High School in Fresno. Chaperones will be Ms. Pauline Phillips, Ms. Karina Valencia, Mr. Steve Harness and Andrew Cantu.

ACTION:

Approve or deny the Relay for Life Overnight Trip,

**RECOMMENDATION:** 

Recommend approval

| Motion |          | Second   | <u> </u> | Vote   |  |
|--------|----------|----------|----------|--------|--|
| Nagle: | Thomsen: | Jackson: | Lunde:   | Serpa: |  |

March 4, 2016

Dear Mr. Morris and Board members,

Ribbons of Hope would like to ask for your approval to attend the annual "Relay for Life" held by the American Cancer Society on the thirtieth of April to the first of May. It will be held at Hoover High School in Fresno. Last year when Ribbons of Hope attended the walk, it was a huge success, and tons of fun.

As a Cancer Awareness Club on campus, our goal this year is to form a team of at least twelve. The team will consist of Kingsburg High School students, as well as chaperones. This year our chaperones are Ms. Pauline Phillips, Ms. Karina Valencia, and to accommodate the males attending this event, we will have Mr. Steve Harness and Andrew Cantu.

This walk is considered to be a "Relay for Life" because it is twenty- four hours long and just like a relay, a team must be walking on the track at all times throughout the twenty four hour period. Due to the fact that it is an overnight walk, we will need to be able to readily access a team to relieve walkers at any point in time throughout the walk. It is advised and encouraged by the American Cancer Society to bring tents to set up personal camp grounds in the stadium. Not only does this allow us to rest, but to socialize with others who are gathered for this great cause.

It is our promise that we will treat this event just like any other school function, following and abiding by all school rules, students will be accompanied by chaperones at all times, plenty of food will be provided, and the mixing of the opposite sexes will be monitored.

One of many goals of the Ribbons of Hope club is to spread awareness about Cancer to Kingsburg High School students as well as the community around us. What better way, then to attend a large scale walk to support a cause while also gathering tools and techniques to make our upcoming events a huge success.

This walk is valued by many of our club members, and we are prepared and more than willing to go through any necessary procedure in order to attend.

Thank you so much for your time and consideration.

Sincerely, Ms. Pauline Phillips

Advisor and Alle

ISSUE:

Presented to the Board is Resolution #13-1516 Providing for the Issuance and Sale of 2016 General Obligation Bonds of the District in the Aggregate Principal Amount of Not to Exceed \$8,000,000 to Refund the Kingsburg Joint Union High School District General Obligation Bonds, Election of 2006, Series 2006 and Series 2008 and approving related documents and actions, which include the Preliminary Official Statement.

ACTION:

Approve or deny Resolution #13-1516 Providing for the Issuance and Sale of 2016 General Obligation Bonds.

**RECOMMENDATION:** 

Recommend approval

FOR BOARD ACTION:

| Motion |           | Second    |        | Vote   |  |
|--------|-----------|-----------|--------|--------|--|
| Nagle: | _Thomsen: | _Jackson: | Lunde: | Serpa: |  |

### BOARD OF TRUSTEES KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT

# RESOLUTION PROVIDING FOR THE ISSUANCE AND SALE OF 2016 GENERAL OBLIGATION REFUNDING BONDS OF THE DISTRICT IN THE AGGREGATE PRINCPAL AMOUNT OF NOT TO EXCEED \$8,000,000 TO REFUND THE KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT GENERAL OBLIGATION BONDS, ELECTION OF 2006, SERIES 2006 AND SERIES 2008 AND APPROVING RELATED DOCUMENTS AND ACTIONS

### **RESOLUTION NO. R13-1516**

WHEREAS, the Kingsburg Joint Union High School District (the "District") caused its Kingsburg Joint Union High School District (Fresno, Tulare and Kings Counties, California) General Obligation Bonds, Election of 2006, Series 2006 to be issued on December 14, 2006 in the aggregate original principal amount of \$5,999,841.40 (the "Prior Series 2006 Bonds"); and

WHEREAS, the District caused its Kingsburg Joint Union High School District (Fresno, Tulare and Kings Counties, California) General Obligation Bonds, Election of 2006, Series 2008 to be issued on March 18, 2008 in the aggregate original principal amount of \$3,899,388.50 (the "Prior Series 2008 Bonds" and together with the Prior Series 2006 Bonds, the "Prior Bonds"); and

WHEREAS, the District has determined at this time to issue its Kingsburg Joint Union High School District 2016 General Obligation Refunding Bonds in the aggregate principal amount of not to exceed \$8,000,000 (the "Refunding Bonds") for the purpose of refunding all or a portion of the Prior Bonds and thereby realizing financial savings to the District and the property taxpayers in the District; and

WHEREAS, the Board of Trustees of the District (the "Board") is authorized to provide for the issuance and sale of the Refunding Bonds pursuant to the provisions of Articles 9 and 11 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code, commencing with Section 53550 of said Code (the "Bond Law"); and

WHEREAS, the Board wishes at this time to take its action approving the issuance and sale of the Refunding Bonds and documents and actions relating to the Refunding Bonds;

NOW, THEREFORE, the Board hereby finds, determines, declares and resolves as follows:

### ARTICLE I

#### DEFINITIONS; AUTHORITY

SECTION 1.01. *Definitions*. The terms defined in this Section 1.01, as used and capitalized herein, shall, for all purposes of this Resolution, have the meanings ascribed to them in the recitals hereof or otherwise in this Section 1.01, unless the context clearly requires some other meaning.

"<u>Bond Counsel</u>" means (a) the law firm of Jones hall, A Professional Law Corporation, or (b) any attorney or firm of attorneys nationally recognized for expertise in rendering opinions as to the legality and tax exempt status of securities issued by public entities.

"<u>Bond Law</u>" means Articles 9 and 11 of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California, as is in effect on the date of adoption hereof and as amended hereafter.

"<u>Closing Date</u>" means the date or dates upon which there is a physical delivery of the Refunding Bonds in exchange for the payment of the purchase price of the Refunding Bonds by the District.

"Costs of Issuance" means all items of expense directly or indirectly payable by or reimbursable to the District in connection with the authorization, issuance, sale and delivery of the Refunding Bonds and the refunding of the Prior Bonds, including but not limited to the costs of preparation and reproduction of documents, printing expenses, filing and recording fees, initial fees and charges of the Paying Agent, the Escrow Bank and their counsel, legal fees and charges, fees and disbursements of consultants and professionals, rating agency fees, insurance premiums, fees and charges for preparation, execution and safekeeping of the Refunding Bonds and any other cost, charge or fee in connection with the original issuance of the Refunding Bonds.

"<u>Counties</u>" means, collectively, the County of Fresno, the County of Tulare and the County of Kings, each a political subdivision of the State of California, duly organized and existing under the Constitution and laws of the State of California.

"<u>County</u>" means the County of Fresno, a political subdivision of the State of California, duly organized and existing under the Constitution and laws of the State of California.

"<u>Debt Service Fund</u>" means the account established and held by the Treasurer-Tax Collector pursuant to Section 4.02.

"<u>Depository</u>" means (a) initially, DTC, and (b) any other Securities Depository acting as Depository pursuant to Section 2.09.

"<u>Depository System Participant</u>" means any participant in the Depository's book-entry system.

"<u>District</u>" means the Kingsburg Joint Union High School District, a school district organized under the Constitution and laws of the State of California, and any successor thereto.

"<u>District Representative</u>" means the President of the Board, the Superintendent, the Chief Business Official or such officer's written designee, or any other person authorized by resolution of the Board of Trustees of the District to act on behalf of the District with respect to this Resolution and the Refunding Bonds.

"<u>DTC</u>" means The Depository Trust Company, New York, New York, and its successors and assigns.

"<u>Escrow Agreement</u>" means the Escrow Agreement by and between the District and the Escrow Bank.

"<u>Escrow Bank</u>" means the financial institution acting as escrow bank under the Escrow Agreement, its successors and assigns.

"<u>Escrow Fund</u>" means the fund established and held by the Escrow Bank pursuant to the Escrow Agreement for the purpose of paying when due the principal of and interest on the Prior Bonds.

"<u>Federal Securities</u>" means United States Treasury notes, bonds, bills or certificates of indebtedness, or any other obligations the timely payment of which is directly or indirectly guaranteed by the faith and credit of the United States of America.

"<u>Interest Payment Date</u>" means August 1, 2016, and the first (1st) calendar day of each succeeding February and August or as otherwise specified in the Purchase Agreement.

"<u>Official Statement</u>" means the Official Statement, including the preliminary and final form thereof, describing the Refunding Bonds and utilized in connection with the offering thereof.

"<u>Outstanding</u>," when used as of any particular time with reference to Refunding Bonds, means all Refunding Bonds except: (a) Refunding Bonds theretofore canceled by the Paying Agent or surrendered to the Paying Agent for cancellation; (b) Refunding Bonds paid or deemed to have been paid within the meaning of Section 9.02; and (c) Refunding Bonds in lieu of or in substitution for which other Refunding Bonds shall have been authorized, executed, issued and delivered by the District pursuant to this Resolution.

"<u>Owner</u>", whenever used herein with respect to a Refunding Bond, means the person in whose name the ownership of such Refunding Bond is registered on the Registration Books.

"<u>Paying Agent</u>" means the Paying Agent appointed by the District and acting as paying agent, registrar and authenticating agent for the Refunding Bonds, its successors and assigns, and any other corporation or association which may at any time be substituted in its place, as provided in Section 6.01.

"<u>Principal Office</u>" means the office or offices of the Paying Agent for the payment of the Refunding Bonds and the administration of its duties hereunder, as such office or offices shall be identified in a written notice filed with the District by the Paying Agent.

"Proceeds Account" means the account established and held by the Paying Agent pursuant to Section 4.01.

"<u>Purchase Agreement</u>" means that certain Bond Purchase Agreement by and between the District and the Underwriter providing for the terms of the sale of the Refunding Bonds to the Underwriter.

"<u>Record Date</u>" means the fifteenth (15th) day of the month preceding an Interest Payment Date, whether or not such day is a business day.

"<u>Refunding Bonds</u>" means the Kingsburg Joint Union High School District (Fresno, Tulare and Kings Counties, California) 2016 General Obligation Refunding Bonds, at any time Outstanding pursuant to this Resolution.

"<u>Registration Books</u>" means the records maintained by the Paying Agent for the registration of ownership and registration of transfer of the Refunding Bonds pursuant to Section 2.08.

"<u>Resolution</u>" means this Resolution, as originally adopted by the Board, including all amendments hereto and supplements hereof which are duly adopted by the Board from time to time in accordance herewith.

"<u>Securities Depositories</u>" means DTC; and, in accordance with then current guidelines of the Securities and Exchange Commission, such other addresses and/or such other securities depositories as the District may designate in a Written Request of the District delivered to the Paying Agent.

"<u>Supplemental Resolution</u>" means any resolution supplemental to or amendatory of this Resolution, adopted by the District in accordance with Article VIII.

"<u>Tax Code</u>" means the Internal Revenue Code of 1986 as in effect on the Closing Date or (except as otherwise referenced herein) as it may be amended to apply to obligations issued on the Closing Date, together with applicable proposed, final regulations promulgated, and applicable official public guidance published, under said Code.

"<u>Treasurer-Tax Collector</u>" means the Treasurer-Tax Collector of Fresno County, or any authorized deputy thereof.

"<u>Underwriter</u>" means Stifel, Nicolaus & Company, Incorporated, the original purchaser of the Refunding Bonds.

"<u>Written Request of the District</u>" means an instrument in writing signed by a District Representative or by any other officer of the District duly authorized to act on behalf of the District pursuant to a written certificate of a District Representative.

#### SECTION 1.02. Interpretation.

(a) Unless the context otherwise indicates, words expressed in the singular shall include the plural and vice versa and the use of the neuter, masculine, or feminine gender is for convenience only and shall be deemed to include the neuter, masculine or feminine gender, as appropriate.

(b) Headings of articles and sections herein and the table of contents hereof are solely for convenience of reference, do not constitute a part hereof and shall not affect the meaning, construction or effect hereof.

(c) All references herein to "Articles," "Sections" and other subdivisions are to the corresponding Articles, Sections or subdivisions of this Resolution; the words "herein," "hereof," "hereby," "hereunder" and other words of similar import refer to this Resolution as a whole and not to any particular Article, Section or subdivision hereof.

SECTION 1.03. Authority for this Resolution. This Resolution is entered into pursuant to the provisions of the Bond Law. It is hereby certified that all of the things, conditions and acts required to exist, to have happened or to have been performed precedent to and in the issuance of the Refunding Bonds do exist, have happened or have been performed in due and regular time and manner as required by the laws of the State of California, and that the amount of the Refunding Bonds, together with all other indebtedness of the District, does not exceed any limit prescribed by any laws of the State of California.

SECTION 1.04. *Findings and Determinations*. Pursuant to Section 53552 of the Bond Law, the Board hereby finds and determines that the prudent management of the fiscal affairs of the District requires that the Refunding Bonds be issued under the Bond Law and in accordance with this Resolution. The total net interest cost to maturity on the Refunding Bonds plus the principal amount of the Refunding Bonds shall not exceed the total net interest cost to maturity on the Prior Bonds plus the principal amount of the principal amount of the Prior Bonds.

### ARTICLE II

### THE REFUNDING BONDS

SECTION 2.01. Authorization. Refunding Bonds in an aggregate principal amount not to exceed \$8,000,000 are hereby authorized to be issued by the District under and subject to the terms of the Bond Law and this Resolution, for the purpose of raising money for the refunding of all or a portion of the Prior Bonds pursuant to the Escrow Agreement, and to pay certain Costs of Issuance. This Resolution constitutes a continuing agreement between the District and the Owners of all of the Refunding Bonds issued or to be issued hereunder and then Outstanding to secure the full and final payment of principal of and interest and premium, if any, on all Refunding Bonds which may be Outstanding hereunder, subject to the covenants, agreements, provisions and conditions herein contained. The Refunding Bonds will be issued as current interest bonds and shall be designated the "Kingsburg Joint Union High School District (Fresno, Tulare and Kings Counties, California) 2016 General Obligation Refunding Bonds". The exact aggregate principal amount of the Refunding Bonds to be issued hereunder shall be set forth in the Official Statement and the Purchase Agreement.

## SECTION 2.02. Terms of Refunding Bonds.

(a) <u>Terms of Refunding Bonds</u>. The Refunding Bonds will be issued as fully registered bonds, without coupons, in the denomination of \$5,000 each or any integral multiple thereof, but in an amount not to exceed the aggregate principal amount of Refunding Bonds maturing in the year of maturity of the Refunding Bond for which the denomination is specified. The Refunding Bonds will be lettered and numbered as the Paying Agent may prescribe. The Refunding Bonds will be dated as of the Closing Date.

Interest on the Refunding Bonds is payable semiannually on each Interest Payment Date. Each Refunding Bond will bear interest from the Interest Payment Date next preceding the date of registration and authentication thereof unless (i) it is authenticated as of an Interest Payment Date, in which event it will bear interest from such date, or (ii) it is authenticated prior to an Interest Payment Date and after the close of business on the Record Date preceding such Interest Payment Date, in which event it will bear interest from such Interest Payment Date, or (iii) it is authenticated prior to the first Record Date, in which event it will bear interest from the Closing Date. Notwithstanding the foregoing, if interest on any Refunding Bond is in default at the time of authentication thereof, such Refunding Bond will bear interest from the Interest Payment Date to which interest has previously been paid or made available for payment thereon.

(b) <u>Maturities; Basis of Interest Calculation</u>. The Refunding Bonds will mature on August 1 in the years and in the amounts, and will bear interest at the rates, as determined upon the sale thereof as provided in the Purchase Agreement. The limits relating to the maximum maturity and interest rates prescribed by the Bond Law and this Board shall be set forth in the Purchase Agreement. Interest on the Refunding Bonds will be calculated on the basis of a 360-day year comprised of twelve 30-day months.

(c) <u>CUSIP Identification Numbers</u>. "CUSIP" identification numbers shall be imprinted on the Refunding Bonds, but such numbers shall not constitute a part of the contract evidenced by the Refunding Bonds and any error or omission with respect thereto shall not constitute cause for refusal of any purchaser to accept delivery of and pay for the Refunding Bonds. In addition, failure on the part of the District to use such CUSIP numbers in any notice to Owners of the Refunding Bonds shall not constitute an event of default or any violation of the District's contract with such Owners and shall not impair the effectiveness of any such notice.

(d) <u>Payment</u>. Interest on the Refunding Bonds (including the final interest payment upon maturity or redemption) is payable by check of the Paying Agent mailed to the Owner thereof at such Owner's address as it appears on the Registration Books at the close of business on the preceding Record Date; provided that at the written request of the Owner of at least \$1,000,000 aggregate principal amount of the Refunding Bonds, which written request is on file with the Paying Agent as of any Record Date, interest on such Refunding Bonds shall be paid on the succeeding Interest Payment Date to such account as shall be specified in such written request. Principal of and premium (if any) on the Refunding Bonds is payable in lawful money of the United States of America upon presentation and surrender at the Principal Office of the Paying Agent.

(e) <u>Provisions of Purchase Agreement to Control</u>. Notwithstanding the foregoing provisions of this Section and the following provisions of Section 2.03, any of the terms of the Refunding Bonds may be established or modified under the Purchase Agreement or other document governing the sale of the Refunding Bonds. In the event of a conflict or inconsistency between this Resolution and the Purchase Agreement or other document of sale relating to the terms of the Refunding Bonds, the provisions of the Purchase Agreement or other document of sale relating to the terms of the Refunding Bonds, the provisions of the Purchase Agreement or other document of sale relating to the terms of the Refunding Bonds, the provisions of the Purchase Agreement or other document of sale will be controlling.

#### SECTION 2.03. Redemption.

(a) <u>Optional Redemption</u>. The Refunding Bonds shall be subject to redemption by the District at its option, if at all, from any source of legally available funds, on the dates and at the redemption prices as set forth in the Purchase Agreement.

(b) <u>Mandatory Sinking Fund Redemption</u>. In the event and to the extent specified in the Purchase Agreement, any maturity of Refunding Bonds shall be designated as "Term Bonds" and shall be subject to mandatory sinking fund redemption on February 1 and August 1 in each of the years and in the respective principal amounts set forth in the Official Statement, at a redemption price equal to one hundred percent (100%) of the principal amount thereof to be redeemed (without premium), together with interest accrued thereon to the date fixed for redemption. If some but not all of such Term Bonds have been redeemed pursuant to the preceding subsection (a) of this Section, the aggregate principal amount of such Term Bonds to be redeemed in each year pursuant to this subsection (b) shall be reduced on a pro rata basis in integral multiples of \$5,000, as shall be designated pursuant to written notice filed by the District with the Paying Agent.

(c) <u>Selection of Refunding Bonds for Redemption</u>. Whenever less than all of the Outstanding Refunding Bonds of any one maturity are designated for redemption, the Paying Agent shall select the Outstanding Refunding Bonds of such maturity to be redeemed by lot in any manner deemed fair by the Paying Agent. For purposes of such selection, each Refunding Bond will be deemed to consist of individual bonds of \$5,000 denominations. The Refunding Bonds may all be separately redeemed.

(d) <u>Redemption Procedure</u>. The Paying Agent shall cause notice of any redemption to be mailed, by first class mail, postage prepaid, at least thirty (30) days but not more than sixty (60) days prior to the date fixed for redemption, to the respective Owners of any Refunding Bonds designated for redemption, at their addresses appearing on the Registration Books. Such notice may be a conditional notice of redemption and subject to rescission as set forth in (e) below. Such mailing is not a condition precedent to such redemption and the failure to mail or to receive any such notice will not affect the validity of the proceedings for the redemption of such Refunding Bonds. In addition, the Paying Agent will give notice of redemption by telecopy or certified, registered or overnight mail to the Municipal Securities Rulemaking Board and each of the Securities Depositories at least two days prior to such mailing to the Refunding Bond Owners.

Such notice shall state the redemption date and the redemption price and, if less than all of the then Outstanding Refunding Bonds are to be called for redemption, shall designate the serial numbers of the Refunding Bonds to be redeemed by giving the individual number of each Refunding Bond or by stating that all Refunding Bonds between two stated numbers, both inclusive, or by stating that all of the Refunding Bonds of one or more maturities have been called for redemption, and shall require that such Refunding Bonds be then surrendered at the Principal Office of the Paying Agent for redemption at the said redemption price, giving notice also that further interest on such Refunding Bonds will not accrue from and after the redemption date.

Upon surrender of Refunding Bonds redeemed in part only, the District shall execute and the Paying Agent shall authenticate and deliver to the Owner, at the expense of the District, a new Refunding Bond or Bonds, of the same maturity, of authorized denominations in aggregate principal amount equal to the unredeemed portion of the Refunding Bond or Bonds. From and after the date fixed for redemption, if notice of such redemption shall have been duly given and funds available for the payment of the principal of and interest (and premium, if any) on the Refunding Bonds so called for redemption shall have been duly provided, such Refunding Bonds so called shall cease to be entitled to any benefit under this Resolution other than the right to receive payment of the redemption price, and no interest shall accrue thereon on or after the redemption date specified in such notice. All Refunding Bonds redeemed pursuant to this Section 2.03 shall be canceled by the Paying Agent, and a certificate of cancellation shall be submitted by the Paying Agent to the District.

(e) <u>Right to Rescind Notice of Redemption</u>. The District has the right to rescind any notice of the optional redemption of Refunding Bonds under subsection (a) of this Section by written notice to the Paying Agent on or prior to the dated fixed for redemption. Any notice of redemption shall be cancelled and annulled if for any reason funds will not be or are not available on the date fixed for redemption for the payment in full of the Refunding Bonds then called for redemption. The District and the Paying Agent shall have no liability to the Refunding Bond Owners or any other party related to or arising from such rescission of redemption. The Paying Agent shall mail notice of such rescission of redemption in the same manner as the original notice of redemption was sent under subsection (d) of this Section.

SECTION 2.04. Form of Refunding Bonds. The Refunding Bonds, the form of the Paying Agent's certificate of authentication and registration and the form of assignment to appear thereon shall be substantially in the forms, respectively, with necessary or appropriate variations, omissions and insertions, as permitted or required by this Resolution or the Official Statement, as are set forth in Exhibit A attached hereto.

SECTION 2.05. *Execution of Refunding Bonds*. The Refunding Bonds shall be signed by the facsimile signature of the President of the Board and shall be attested by the facsimile signature of the Clerk of the Board. No Refunding Bond shall be valid or obligatory for any purpose or shall be entitled to any security or benefit under this Resolution unless and until the certificate of authentication printed on such Refunding Bond is signed by the Paying Agent as authenticating agent.

Only such Refunding Bonds as shall bear thereon a certificate of authentication and registration in the form set forth in Exhibit A attached hereto, executed and dated by the Paying Agent, shall be valid or obligatory for any purpose or entitled to the benefits of this Resolution, and such certificate of the Paying Agent shall be conclusive evidence that the Refunding Bonds so registered have been duly authenticated, registered and delivered hereunder and are entitled to the benefits of this Resolution.

SECTION 2.06. *Transfer of Refunding Bonds*. Any Refunding Bond may, in accordance with its terms, be transferred, upon the Registration Books, by the person in whose name it is registered, in person or by his or her duly authorized attorney, upon surrender of such Refunding Bond for cancellation at the Principal Office at the Paying Agent, accompanied by delivery of a written instrument of transfer in a form approved by the Paying Agent, duly executed. The District may charge a reasonable sum for each new Refunding Bond issued upon any transfer.

Whenever any Refunding Bond or Bonds shall be surrendered for transfer, the District shall execute and the Paying Agent shall authenticate and deliver a new Refunding Bond or Bonds, for like aggregate principal amount. No transfers of Refunding Bonds shall be required to be made (a) fifteen (15) days prior to the date established by the Paying Agent for selection of Refunding Bonds for redemption or (b) with respect to a Refunding Bond which has been selected for redemption.

SECTION 2.07. Exchange of Refunding Bonds. Refunding Bonds may be exchanged at the Principal Office of the Paying Agent for a like aggregate principal amount of Refunding Bonds of authorized denominations and of the same maturity. The District may charge a reasonable sum for each new Refunding Bond issued upon any exchange (except in the case of any exchange of temporary Refunding Bonds for definitive Refunding Bonds). No exchanges of Refunding Bonds shall be required to be made 15 days prior to the date established by the Paying Agent for selection of Refunding Bonds for redemption or (b) with respect to a Refunding Bond after such Refunding Bond has been selected for redemption.

SECTION 2.08. *Registration Books*. The Paying Agent shall keep or cause to be kept sufficient books for the registration and transfer of the Refunding Bonds, which shall at all times be open to inspection by the District upon reasonable notice; 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 said books, Refunding Bonds as herein before provided.

SECTION 2.09. Book-Entry System. Except as provided below, the Owner of all of the Refunding Bonds shall be DTC, and the Refunding Bonds shall be registered in the name of Cede & Co., as nominee for DTC. The Refunding Bonds shall be initially executed and delivered in the form of a single fully registered Refunding Bond for each maturity date of the Refunding Bonds in the full aggregate principal amount of the Refunding Bonds maturing on such date. The Paying Agent and the District may treat DTC (or its nominee) as the sole and exclusive owner of the Refunding Bonds registered in its name for all purposes of this Resolution, and neither the Paying Agent nor the District shall be affected by any notice to the contrary. The Paying Agent and the District shall not have any responsibility or obligation to any Depository System Participant, any person claiming a beneficial ownership interest in the Refunding Bonds under or through DTC or a Depository System Participant, or any other person which is not shown on the register of the District as being an owner, with respect to the accuracy of any records maintained by DTC or any Depository System Participant or the payment by DTC or any Depository System Participant by DTC or any Depository System Participant of any amount in respect of the principal or interest with respect to the Refunding Bonds. The District shall cause to be paid all principal and interest with respect to the Refunding Bonds only to DTC, and all such payments shall be valid and effective to fully satisfy and discharge the District's obligations with respect to the principal and interest with respect to the Refunding Bonds to the extent of the sum or sums so paid. Except under the conditions noted below, no person other than DTC shall receive a Refunding Bond. Upon delivery by DTC to the District of written notice to the effect that DTC has determined to substitute a new nominee in place of Cede & Co., the term "Cede & Co." in this Resolution shall refer to such new nominee of DTC.

If the District determines that it is in the best interest of the beneficial owners that they be able to obtain Refunding Bonds and delivers a written certificate to DTC and the District to that effect, DTC shall notify the Depository System Participants of the availability through DTC of Refunding Bonds. In such event, the District shall issue, transfer and exchange Refunding Bonds as requested by DTC and any other owners in appropriate amounts. DTC may determine to discontinue providing its services with respect to the Refunding Bonds at any time by giving notice to the District and the District and discharging its responsibilities with respect thereto under applicable law. Under such circumstances (if there is no successor securities depository), the District shall be obligated to deliver Refunding Bonds as described in this Resolution. Whenever DTC requests the District to do so, the District will cooperate with DTC in taking appropriate action after reasonable notice to (a) make available one or more separate Refunding Bonds evidencing the Refunding Bonds to any Depository System Participant having Refunding Bonds credited to its DTC account or (b) arrange for another securities depository to maintain custody of certificates evidencing the Refunding Bonds.

Notwithstanding any other provision of this Resolution to the contrary, so long as any Refunding Bond is registered in the name of Cede & Co., as nominee of DTC, all payments with respect to the principal and interest with respect to such Refunding Bond and all notices with respect to such Refunding Bond shall be made and given, respectively, to DTC as provided as in the representation letter delivered on the date of issuance of the Refunding Bonds.

SECTION 2.10. Mutilated, Lost, Destroyed or Stolen Refunding Bonds. If any Refunding Bond shall become mutilated, the District, at the expense of the Owner of said Refunding Bond, shall execute, and the Paying Agent shall thereupon authenticate and deliver, a new Refunding Bond of like maturity and principal amount in exchange and substitution for the Refunding Bond so mutilated, but only upon surrender to the Paying Agent of the Refunding Bond so mutilated. Every mutilated Refunding Bond so surrendered to the Paying Agent shall be canceled by it and delivered to, or upon the order of, the District. If any Refunding Bond shall be lost, destroyed or stolen, evidence of such loss, destruction or theft may be submitted to the District and, if such evidence be satisfactory to the District and indemnity satisfactory to it shall be given, the District, at the expense of the Owner, shall execute, and the Paying Agent shall thereupon authenticate and deliver, a new Refunding Bond of like maturity and principal amount in lieu of and in substitution for the Refunding Bond so lost, destroyed or stolen. The District may require payment of a sum not exceeding the actual cost of preparing each new Refunding Bond issued under this Section and of the expenses which may be incurred by the District and the Paying Agent in the premises. Any Refunding Bond issued under the provisions of this Section 2.10 in lieu of any Refunding Bond alleged to be lost, destroyed or stolen shall constitute an original additional contractual obligation on the part of the District whether or not the Refunding Bond so alleged to be lost, destroyed or stolen be at any time enforceable by anyone, and shall be equally and proportionately entitled to the benefits of this Resolution with all other Refunding Bonds issued pursuant to this Resolution.

Notwithstanding any other provision of this Section 2.10, in lieu of delivering a new Refunding Bond for which principal has or is about to become due for a Refunding Bond which has been mutilated, lost, destroyed or stolen, the Paying Agent may make payment of such Refunding Bond in accordance with its terms.

### ARTICLE III

### SALE OF REFUNDING BONDS; APPLICATION OF PROCEEDS; APPROVAL OF RELATED DOCUMENTS

SECTION 3.01. Sale of Refunding Bonds. The Board hereby approves the sale of the Refunding Bonds to Stifel, Nicolaus & Company, Incorporated at an underwriter's discount of not to exceed 0.8%, pursuant to the Purchase Agreement, between the District and the Underwriter, in substantially the form on file with the Superintendent, together with any changes

therein or additions approved by a District Representative. The Superintendent, Chief Business Official, and designees thereof are directed to cause sale of the bonds.

SECTION 3.02. Application of Proceeds of Sale of Refunding Bonds. On the Closing Date, the net proceeds of sale of the Refunding Bonds shall be paid by the Underwriter to the Paying Agent. The Paying Agent shall deposit all of such amounts in the Proceeds Account, to be applied on the Closing Date as follows:

(a) The Paying Agent shall withdraw from the Proceeds Account the amount set forth in a Written Request of the District filed with the Paying Agent as of the Closing Date. Such amount shall be transferred by the Paying Agent to the Escrow Bank, deposited in the Escrow Fund and applied to purchase certain Federal Securities to be applied in accordance with the Escrow Agreement for the payment and discharge of the Prior Bonds.

(b) The Paying Agent shall retain the remainder of such amounts in the Proceeds Account, if any, to be applied as set forth in Section 4.01.

SECTION 3.03. Approval of Escrow Agreement. The Board hereby approves the refunding of the Prior Bonds pursuant to the Escrow Agreement, in substantially the form on file with the Superintendent, together with any changes therein or additions thereto approved by a District Representative, whose execution thereof shall be conclusive evidence of approval to any such changes or additions. The Escrow Agreement shall be executed in the name and on behalf of the District by the Superintendent or a District Representative, who are hereby separately authorized and directed to execute and deliver said form of Escrow Agreement on behalf of the District. If the Refunding Bonds are issued in more than one series, a separate Escrow Agreement may be used for the Prior Bonds being refunded by each series of Refunding Bonds.

SECTION 3.04. Approval of Official Statement. The Board hereby approves and deems nearly final within the meaning of Rule 15c2-12 of the Securities Exchange Act of 1934, the preliminary Official Statement describing the Bonds in the form on file with the Clerk of the Board. A District Representative is hereby individually authorized to execute an appropriate certificate affirming the Board's determination that the preliminary Official Statement has been deemed nearly final within the meaning of such Rule. A District Representative is hereby individually authorized and directed to approve any changes in or additions to a final form of the Official Statement, and the execution thereof by such District Representative shall be conclusive evidence of approval of any such changes and additions. The Board hereby authorizes the distribution of the final Official Statement by the Original Purchaser. A District Representative shall execute the final Official Statement in the name and on behalf of the District.

#### **ARTICLE IV**

### FUNDS AND ACCOUNTS

SECTION 4.01. Proceeds Account. There is hereby created the "2016 General Obligation Refunding Bond Proceeds Account", which shall be held and maintained by the Paying Agent as a separate account, distinct from all other funds of the District, into which shall be deposited the proceeds of sale of the Refunding Bonds pursuant to Section 3.02. Amounts remaining on deposit in the Proceeds Account pursuant to Section 3.02(b), if any, shall be disbursed for the purpose of paying the Costs of Issuance upon the receipt by the Paying Agent of Written Requests of the District. On the date which is four (4) calendar months following the Closing Date, all amounts remaining on deposit in the Proceeds Account, if any, shall be withdrawn therefrom by the Paying Agent and transferred to the Treasurer-Tax Collector for deposit in the Debt Service Fund.

SECTION 4.02. Debt Service Fund. The District hereby directs the Treasurer-Tax Collector to establish, hold and maintain a fund to be known as the "Kingsburg Joint Union High School District 2016 General Obligation Refunding Bond Debt Service Fund", which shall be maintained by the Treasurer-Tax Collector as a separate account, distinct from all other funds of the County and the District. All taxes levied and collected by the Counties within their own Counties, as directed by the District herein, for the payment of the principal of and interest and premium (if any) on the Refunding Bonds in accordance with Section 5.03, upon receipt by the Treasurer-Tax Collector, shall be deposited in the Debt Service Fund by the Treasurer-Tax Collector promptly upon apportionment of said levy and collection. The Debt Service Fund is hereby irrevocably pledged by the District for the payment of the principal of and interest on the Refunding Bonds when and as the same become due. The moneys in the Debt Service Fund shall be remitted to the Paying Agent to pay the principal of and interest on the Refunding Bonds as the same become due and payable.

If, after the District's payment in full of the Refunding Bonds, any amounts remain on deposit in the Debt Service Fund, such amounts shall be transferred by the Treasurer-Tax Collector to the general fund of the District, upon the Written Request of the District filed with the Treasurer-Tax Collector, to be applied solely in a manner which is consistent with the requirements of applicable state and federal tax law.

SECTION 4.03. *Investments*. All moneys in the Proceeds Account shall be held by the Paying Agent uninvested unless written instructions to the contrary are received from the District. All moneys held in any of the funds or accounts established with the Treasurer-Tax Collector hereunder shall be invested in accordance with the investment policies of the County of Fresno, as such policies shall exist at the time of investment. Obligations purchased as an investment of moneys in any fund shall be deemed to be part of such fund or account.

All interest or gain derived from the investment of amounts in any of the funds or accounts established hereunder shall be deposited in the fund or account from which such investment was made, and shall be expended for the purposes thereof. The District covenants that all investments of amounts deposited in any fund or account created by or pursuant to this Resolution, or otherwise containing proceeds of the Refunding Bonds, shall be acquired and disposed of at the Fair Market Value thereof. For purposes of this Section 4.03, the term "Fair Market Value" shall mean, with respect to any investment, the price at which a willing buyer would purchase such investment from a willing seller in a bona fide, arm's length transaction (determined as of the date the contract to purchase or sell the investment becomes binding) if the investment is traded on an established securities market (within the meaning of Section 1273 of the Tax Code) and, otherwise, the term "Fair Market Value" means the acquisition price in a bona fide arm's length transaction (as described above) if (i) the investment is a certificate of deposit that is acquired in accordance with applicable regulations under the Tax Code, (ii) the investment is an agreement with specifically negotiated withdrawal or reinvestment provisions and a specifically negotiated interest rate (for example, a guaranteed investment contract, a forward supply contract or other investment agreement) that is acquired in accordance with applicable regulations under the Tax Code, or (iii) the investment is a United States Treasury Security - State and Local Government Series that is acquired in accordance with applicable regulations of the United States Bureau of Public Debt.

### ARTICLE V

### OTHER COVENANTS OF THE DISTRICT; SECURITY FOR THE REFUNDING BONDS

SECTION 5.01. *Punctual Payment.* The District will punctually pay, or cause to be paid, the principal of and interest on the Refunding Bonds, in strict conformity with the terms of the Refunding Bonds and of this Resolution, and it will faithfully observe and perform all of the conditions, covenants and requirements of this Resolution and of the Refunding Bonds. Nothing herein contained shall prevent the District from making advances of its own moneys howsoever derived to any of the uses or purposes permitted by law.

SECTION 5.02. Extension of Time for Payment. In order to prevent any accumulation of claims for interest after maturity, the District will not, directly or indirectly, extend or consent to the extension of the time for the payment of any claim for interest on any of the Refunding Bonds and will not, directly or indirectly, approve any such arrangement by purchasing or funding said claims for interest or in any other manner. In case any such claim for interest shall be extended or funded, whether or not with the consent of the District, such claim for interest so extended or funded shall not be entitled, in case of default hereunder, to the benefits of this Resolution, except subject to the prior payment in full of the principal of all of the Refunding Bonds then Outstanding and of all claims for interest which shall not have so extended or funded.

SECTION 5.03. Security for the Refunding Bonds. The Refunding Bonds are general obligations of the District, payable from the levy of *ad valorem* taxes upon all property within the District subject to taxation by the District, without limitation of rate or amount, for the payment of the Refunding Bonds and the interest and redemption premium, if any, thereon. The District hereby requests the Board of Supervisors of each of the Counties to levy a proportional amount within their own Counties on all the taxable property in the District, in addition to all other taxes, a continuing direct and *ad valorem* tax annually during the period the Refunding Bonds are Outstanding in an amount so that the aggregate thereof is sufficient to pay the principal of and interest on the Refunding Bonds when due, including the principal of any Refunding Bonds upon the mandatory sinking fund redemption thereof pursuant to Section 2.03(b), which moneys when collected will be placed in the Debt Service Fund.

No part of any fund or account of the Counties is pledged or obligated to the payment of the Refunding Bonds. The principal of and interest and redemption premium (if any) on the Refunding Bonds shall not constitute a debt (or a pledge of the full faith and credit) of the Counties, the State of California, or any of its political subdivisions other than the District, or any of the officers, agents or employees thereof, and none of the Counties, the State of California, any of its political subdivisions or any of the officers, agents or employees thereof shall be liable thereon.

SECTION 5.04. Books and Accounts; Financial Statement. The District will keep, or cause to be kept, proper books of record and accounts, separate from all other records and accounts of the District in which complete and correct entries shall be made of all transactions relating to the Refunding Bonds. Such books of record and accounts shall at all times during business hours be subject to the inspection of the Escrow Bank and the Owners of not less than ten percent (10%) in aggregate principal amount of the Refunding Bonds then Outstanding, or their representatives authorized in writing.

SECTION 5.05. Protection of Security and Rights of Refunding Bond Owners. The District will preserve and protect the security of the Refunding Bonds and the rights of the Refunding Bond Owners, and will warrant and defend their rights against all claims and demands of all persons. From and after the sale and delivery of any of the Refunding Bonds by the District, the Refunding Bonds shall be incontestable by the District.

SECTION 5.06. Tax Covenants.

(a) <u>Private Activity Bond Limitation</u>. The District shall assure that the proceeds of the Refunding Bonds are not used so as to cause the Refunding Bonds to satisfy the private business tests of Section 141(b) of the Tax Code or the private loan financing test of Section 141(c) of the Tax Code.

(b) <u>Federal Guarantee Prohibition</u>. The District shall not take any action or permit or suffer any action to be taken if the result of the same would be to cause any of the Refunding Bonds to be "federally guaranteed" within the meaning of Section 149(b) of the Tax Code.

(c) <u>No Arbitrage</u>. The District shall not take, or permit or suffer to be taken by the Paying Agent or the County or otherwise, any action with respect to the proceeds of the Refunding Bonds which, if such action had been reasonably expected to have been taken, or had been deliberately and intentionally taken, on the Closing Date would have caused the Refunding Bonds to be "arbitrage bonds" within the meaning of Section 148 of the Tax Code.

(d) <u>Maintenance of Tax-Exemption</u>. The District shall take all actions necessary to assure the exclusion of interest on the Refunding Bonds from the gross income of the Owners of the Refunding Bonds to the same extent as such interest is permitted to be excluded from gross income under the Tax Code as in effect on the Closing Date.

(e) <u>Rebate Requirement</u>. The District will take any and all actions necessary to assure compliance with Section 148(f) of the Tax Code, relating to the rebate of excess investment earnings with respect to the Refunding Bonds, if any, to the federal government, to the extent such Section is applicable to the Refunding Bonds.

(f) <u>Small Issuer Exemption from Bank Nondeductibility Restriction</u>. The District hereby designates the Refunding Bonds for purposes of paragraph (3) of section 265(b) of the Code and represents that not more than \$10,000,000 aggregate principal amount of obligations the interest on which is excludable (under section 103(a) of the Tax Code) from gross income for

federal income tax purposes (excluding (i) private activity bonds, as defined in section 141 of the Tax Code, except qualified 501(c)(3) bonds as defined in section 145 of the Tax Code and (ii) current refunding obligations to the extent the amount of the refunding obligation does not exceed the outstanding amount of the refunded obligation), including the Refunding Bonds, has been or will be issued by the District, including all subordinate entities of the Issuer, during the calendar year 2016.

SECTION 5.07. Continuing Disclosure. The District hereby covenants and agrees that it will comply with and carry out all of the provisions of the Continuing Disclosure Certificate, which shall be executed by a District Representative and delivered on the Closing Date. Notwithstanding any other provision of this Resolution, failure of the District to comply with the Continuing Disclosure Certificate shall not be considered a default by the District hereunder or under the Refunding Bonds; however, any Participating Underwriter (as such term is defined in the Continuing Disclosure Certificate) or any holder or beneficial owner of the Refunding Bonds may, take such actions as may be necessary and appropriate to compel performance, including seeking mandate or specific performance by court order.

SECTION 5.08. Further Assurances. The District will adopt, make, execute and deliver any and all such further resolutions, instruments and assurances as may be reasonably necessary or proper to carry out the intention or to facilitate the performance of this Resolution, and for the better assuring and confirming unto the Owners of the Refunding Bonds of the rights and benefits provided in this Resolution.

#### ARTICLE VI

#### THE PAYING AGENT

SECTION 6.01. Appointment of Paying Agent. The Superintendent shall appoint the Paying Agent for the Refunding Bonds and, in such capacity, shall also act as registration agent and authentication agent for the Refunding Bonds. The Paying Agent undertakes to perform such duties, and only such duties, as are specifically set forth in this Resolution, and even during the continuance of an event of default with respect to the Refunding Bonds, no implied covenants or obligations shall be read into this Resolution against the Paying Agent.

The District may remove the Paying Agent initially appointed, and any successor thereto, and may appoint a successor or successors thereto, but any such successor shall be a bank or trust company doing business and having an office in the State of California, having (or if a member of a bank holding company system, its parent shall have) a combined capital (exclusive of borrowed capital) and surplus of at least Fifty Million Dollars (\$50,000,000), and subject to supervision or examination by federal or state authority. If such bank or trust company publishes a report of condition at least annually, pursuant to law or to the requirements of any supervising or examining authority above referred to, then for the purposes of this Section 6.01 the combined capital and surplus of such bank or trust company shall be deemed to be its combined capital and surplus as set forth in its most recent report of condition so published.

The Paying Agent may at any time resign by giving written notice to the District and the Owners of such resignation. Upon receiving notice of such resignation, the District shall promptly appoint a successor Paying Agent by an instrument in writing. Any resignation or removal of the Paying Agent and appointment of a successor Paying Agent shall become effective upon acceptance of appointment by the successor Paying Agent.

SECTION 6.02. Paying Agent May Hold Refunding Bonds. The Paying Agent may become the Owner of any of the Refunding Bonds in its own or any other capacity with the same rights it would have if it were not Paying Agent.

SECTION 6.03. Liability of Agents. The recitals of facts, covenants and agreements herein and in the Refunding Bonds contained shall be taken as statements, covenants and agreements of the District, and the Paying Agent assumes no responsibility for the correctness of the same, nor makes any representations as to the validity or sufficiency of this Resolution or of the Refunding Bonds, nor shall incur any responsibility in respect thereof, other than as set forth in this Resolution. The Paying Agent shall not be liable in connection with the performance of its duties hereunder, except for its own negligence or willful default.

In the absence of bad faith, the Paying Agent may conclusively rely, as to the truth of the statements and the correctness of the opinions expressed therein, upon certificates or opinions furnished to the Paying Agent and conforming to the requirements of this Resolution.

The Paying Agent shall not be liable for any error of judgment made in good faith by a responsible officer in the absence of the negligence of the Paying Agent.

No provision of this Resolution shall require the Paying Agent to expend or risk its own funds or otherwise incur any financial liability in the performance of any of its duties hereunder, or in the exercise of any of its rights or powers, if it shall have reasonable grounds for believing that repayment of such funds or adequate indemnity against such risk or liability is not reasonably assured to it.

The Paying Agent may execute any of the powers hereunder or perform any duties hereunder either directly or by or through agents or attorneys and the Paying Agent shall not be responsible for any misconduct or negligence on the part of any agent or attorney appointed with due care by it hereunder.

SECTION 6.04. Notice to Paying Agent. The Paying Agent may rely and shall be protected in acting or refraining from acting upon any notice, resolution, request, consent, order, certificate. report, warrant, bond or other paper or document believed by it to be genuine and to have been signed or presented by the proper party or proper parties. The Paying Agent may consult with counsel, who may be of counsel to the District, with regard to legal questions, and the opinion of such counsel shall be full and complete authorization and protection in respect of any action taken or suffered by it hereunder in good faith and in accordance therewith.

Whenever in the administration of its duties under this Resolution the Paying Agent shall deem it necessary or desirable that a matter be proved or established prior to taking or suffering any action hereunder, such matter (unless other evidence in respect thereof be herein specifically prescribed) may, in the absence of bad faith on the part of the Paying Agent, be deemed to be conclusively proved and established by a certificate of the District, and such certificate shall be full warrant to the Paying Agent for any action taken or suffered under the provisions of this Resolution upon the faith thereof, but in its discretion the Paying Agent may, in lieu thereof, accept other evidence of such matter or may require such additional evidence as to it may seem reasonable.

SECTION 6.05. Compensation; Indemnification. The District shall pay to the Paying Agent from time to time reasonable compensation for all services rendered under this Resolution, and also all reasonable expenses, charges, counsel fees and other disbursements, including those of their attorneys, agents and employees, incurred in and about the performance of their powers and duties under this Resolution. The District further agrees to indemnify and save the Paying Agent harmless against any liabilities which it may incur in the exercise and performance of its powers and duties hereunder which are not due to its negligence or bad faith.

### ARTICLE VII

# REMEDIES OF REFUNDING BOND OWNERS

SECTION 7.01. *Remedies of Refunding Bond Owners*. Any Owner shall have the right, for the equal benefit and protection of all Owners similarly situated:

(a) by mandamus, suit, action or proceeding, to compel the District and its members, officers, agents or employees to perform each and every term, provision and covenant contained in this Resolution and in the Refunding Bonds, and to require the carrying out of any or all such covenants and agreements of the District and the fulfillment of all duties imposed upon it;

(b) by suit, action or proceeding in equity, to enjoin any acts or things which are unlawful, or the violation of any of the Owners' rights; or

(c) upon the happening and continuation of any default by the District hereunder or under the Refunding Bonds, by suit, action or proceeding in any court of competent jurisdiction, to require the District and its members and employees to account as if it and they were the trustees of an express trust.

SECTION 7.02. *Remedies Not Exclusive*. No remedy herein conferred upon the Owners of Refunding Bonds shall be exclusive of any other remedy and that each and every remedy shall be cumulative and shall be in addition to every other remedy given hereunder or thereafter conferred on the Owners.

# ARTICLE VIII

#### AMENDMENT OF THIS RESOLUTION

SECTION 8.01. Amendments Effective Without Consent of the Owners. For any one or more of the following purposes and at any time or from time to time, a Supplemental Resolution of the District may be adopted, which, without the requirement of consent of the Owners of the Refunding Bonds, shall be fully effective in accordance with its terms:

(a) To add to the covenants and agreements of the District in this Resolution, other covenants and agreements to be observed by the District which are not contrary to or inconsistent with this Resolution as theretofore in effect;

(b) To confirm, as further assurance, any pledge under, and to subject to any lien or pledge created or to be created by, this Resolution, of any moneys, securities or funds, or to establish any additional funds or accounts to be held under this Resolution;

(c) To cure any ambiguity, supply any omission, or cure or correct any defect or inconsistent provision in this Resolution, which in any event shall not materially adversely affect the interests of the Owners, in the opinion of Bond Counsel filed with the District;

(d) To make such additions, deletions or modifications as may be necessary or desirable to assure exemption from federal income taxation of interest on the Refunding Bonds; or

(e) In any respect whatsoever, provided that such Supplemental Resolution is adopted prior to the Closing Date and provided further that the matters contained in such Supplemental Resolution are properly reflected in the Official Statement relating to the Refunding Bonds.

SECTION 8.02. Amendments Effective With Consent to the Owners. Any modification or amendment of this Resolution and of the rights and obligations of the District and of the Owners of the Refunding Bonds, in any particular, may be made by a Supplemental Resolution, with the written consent of the Owners of a majority in aggregate principal amount of the Refunding Bonds Outstanding at the time such consent is given. No such modification or amendment shall permit a change in the terms of maturity of the principal of any Outstanding Refunding Bonds or of any interest payable thereon or a reduction in the principal amount thereof or in the rate of interest thereon, or shall reduce the percentage of Refunding Bonds the consent of the Owners of which is required to effect any such modification or amendment, or shall change any of the provisions in Section 7.01 relating to Events of Default, or shall reduce the amount of moneys pledged for the repayment of the Refunding Bonds without the consent of all the Owners of such Refunding Bonds, or shall change or modify any of the rights or obligations of any Paying Agent without its written assent thereto.

### **ARTICLE IX**

#### MISCELLANEOUS

SECTION 9.01. Benefits of Resolution Limited to Parties. Nothing in this Resolution, expressed or implied, is intended to give to any person other than the District, the County, the Paying Agent and the Owners of the Refunding Bonds, any right, remedy, claim under or by reason of this Resolution. Any covenants, stipulations, promises or agreements in this Resolution contained by and on behalf of the District shall be for the sole and exclusive benefit of the County, the Paying Agent and the Owners of the Refunding Bonds.

#### SECTION 9.02. Defeasance.

(a) <u>Discharge of Resolution</u>. Refunding Bonds may be paid by the District in any of the following ways, provided that the District also pays or causes to be paid any other sums payable hereunder by the District:

(i) by paying or causing to be paid the principal or redemption price of and interest on such Refunding Bonds, as and when the same become due and payable;

(ii) by irrevocably depositing, with an escrow agent, at or before maturity, money or securities in the necessary amount (as provided in Section 9.02(c) hereof) to pay or redeem such Refunding Bonds; or

(iii) by delivering such Refunding Bonds to the Paying Agent for cancellation by it.

If the District shall pay all Outstanding Refunding Bonds and shall also pay or cause to be paid all other sums payable hereunder by the District, then and in that case, at the election of the District (evidenced by a certificate of a District Representative filed with the Paying Agent, signifying the intention of the District to discharge all such indebtedness and this Resolution), and notwithstanding that any Refunding Bonds shall not have been surrendered for payment, this Resolution and other assets made under this Resolution and all covenants, agreements and other obligations of the District under this Resolution shall cease, terminate, become void and be completely discharged and satisfied, except only as provided in Section 9.02(b). In such event, upon request of the District, the Paying Agent shall cause an accounting for such period or periods as may be requested by the District to be prepared and filed with the District and shall execute and deliver to the District all such instruments as may be necessary to evidence such discharge and satisfaction, and the Paying Agent shall pay over, transfer, assign or deliver to the District all moneys or securities or other property held by it pursuant to this Resolution which are not required for the payment or redemption of Refunding Bonds not theretofore surrendered for such payment or redemption.

(b) <u>Discharge of Liability on Refunding Bonds</u>. Upon the deposit, at or before maturity, of money or securities in the necessary amount (as provided in Section 9.02(c) hereof) to pay or redeem any Outstanding Refunding Bond (whether upon or prior to its maturity or the redemption date of such Refunding Bond), provided that, if such Refunding Bond is to be redeemed prior to maturity, notice of such redemption shall have been given as provided in Section 2.03 or provision satisfactory to the Paying Agent shall have been made for the giving of such notice, then all liability of the District in respect of such Refunding Bond shall cease and be completely discharged, except only that thereafter the Owner thereof shall be entitled only to payment of the principal of and interest on such Refunding Bond by the District, and the District shall remain liable for such payment, but only out of such money or securities deposited with the Paying Agent as aforesaid for such payment, provided further, however, that the provisions of Section 9.02(d) shall apply in all events.

The District may at any time surrender to the Paying Agent for cancellation by it any Refunding Bonds previously issued and delivered, which the District may have acquired in any manner whatsoever, and such Refunding Bonds, upon such surrender and cancellation, shall be deemed to be paid and retired.

(c) <u>Deposit of Money or Securities with Paying Agent</u>. Whenever in this Resolution it is provided or permitted that there be deposited with or held in trust by the Paying Agent money or securities in the necessary amount to pay or redeem any Refunding Bonds, the money or securities so to be deposited or held may include money or securities held by the Paying Agent in the funds and accounts established pursuant to this Resolution and shall be:

(i) lawful money of the United States of America in an amount equal to the principal amount of such Refunding Bonds and all unpaid interest thereon to maturity, except that, in the case of Refunding Bonds which are to be redeemed prior to maturity and in respect of which notice of such redemption shall have been given as provided in Section 2.03 or provision satisfactory to the Paying Agent shall have been made for the giving of such notice, the amount to be deposited or held shall be the principal amount or redemption price of such Refunding Bonds and all unpaid interest thereon to the redemption date; or

(ii) Federal Securities (not callable by the issuer thereof prior to maturity) the principal of and interest on which when due, in the opinion of a certified public accountant delivered to the District, will provide money sufficient to pay the principal or redemption price of and all unpaid interest to maturity, or to the redemption date, as the case may be, on the Refunding Bonds to be paid or redeemed, as such principal or redemption price and interest become due, provided that, in the case of Refunding Bonds which are to be redeemed prior to the maturity thereof, notice of such redemption shall have been given as provided in Section 2.03 or provision satisfactory to the Paving Agent shall have been made for the giving of such notice.

(d) Payment of Refunding Bonds After Discharge of Resolution. Notwithstanding any provisions of this Resolution, any moneys held by the Paying Agent for the payment of the principal or redemption price of, or interest on, any Refunding Bonds and remaining unclaimed for two (2) years after the principal of all of the Refunding Bonds has become due and payable (whether at maturity or upon call for redemption or by acceleration as provided in this Resolution), if such moneys were so held at such date, or two (2) years after the date of deposit of such moneys if deposited after said date when all of the Refunding Bonds became due and payable, shall, upon request of the District, be repaid to the District free from the trusts created by this Resolution, and all liability of the Paying Agent with respect to such moneys to the District as aforesaid, the Paying Agent may (at the cost of the District) first mail to the Owners of all Refunding Bonds which have not been paid at the addresses shown on the Registration Books a notice in such form as may be deemed appropriate by the Paying Agent, with respect to the Refunding Bonds so payable and not presented and with respect to the provisions relating to the repayment to the District of the moneys held for the payment thereof.

SECTION 9.03. Execution of Documents and Proof of Ownership by Refunding Bond Owners. Any request, declaration or other instrument which this Resolution may require or permit to be executed by Refunding Bond Owners may be in one or more instruments of similar tenor, and shall be executed by Refunding Bond Owners in person or by their attorneys appointed in writing.

Except as otherwise herein expressly provided, the fact and date of the execution by any Refunding Bond Owner or his or her attorney of such request, declaration or other instrument, or of such writing appointing such attorney, may be proved by the certificate of any notary public or other officer authorized to take acknowledgments of deeds to be recorded in the state in which he purports to act, that the person signing such request, declaration or other instrument or writing acknowledged to him the execution thereof, or by an affidavit of a witness of such execution, duly sworn to before such notary public or other officer.

Except as otherwise herein expressly provided, the ownership of registered Refunding Bonds and the amount, maturity, number and date of holding the same shall be proved by the Registration Books.

Any request, declaration or other instrument or writing of the Owner of any Refunding Bond shall bind all future Owners of such Refunding Bond in respect of anything done or suffered to be done by the District, the Paying Agent or the Treasurer-Tax Collector in good faith and in accordance therewith.

SECTION 9.04. Waiver of Personal Liability. No Board member, officer, agent or employee of the District shall be individually or personally liable for the payment of the principal of or interest on the Refunding Bonds; but nothing herein contained shall relieve any such Board member, officer, agent or employee from the performance of any official duly provided by law.

SECTION 9.05. Limited Duties of County; Indemnification. Notwithstanding any provisions of this Resolution,

(a) the County (including its Board of Supervisors, officers, agents and employees) shall undertake only those duties of the County under this Resolution which are specifically set forth in this Resolution, and even during the continuance of an event of default by the District with respect to the Refunding Bonds, no implied covenants or obligations shall be read into this Resolution against the County (including its Board of Supervisors, officers, agents and employees), and

(b) the District further agrees to indemnify, defend and save the County (including its Board of Supervisors, officers, agents and employees) harmless against any and all liabilities, costs, expenses, damages and claims which it may incur in the exercise and performance of its powers and duties hereunder which are not due to its active negligence or bad faith, and the District shall also reimburse the County (including its Board of Supervisors, officers, agents and employees) for any legal or other costs and expenses incurred in connection with investigating or defending any such liabilities or claims.

SECTION 9.06. Destruction of Canceled Refunding Bonds. Whenever in this Resolution provision is made for the surrender to the District of any Refunding Bonds which have been paid or canceled pursuant to the provisions of this Resolution, a certificate of destruction duly executed by the Paying Agent shall be deemed to be the equivalent of the surrender of such canceled Refunding Bonds and the District shall be entitled to rely upon any statement of fact contained in any certificate with respect to the destruction of any such Refunding Bonds therein referred to.

SECTION 9.07. Partial Invalidity. If any section, paragraph, sentence, clause or phrase of this Resolution shall for any reason be held illegal or unenforceable, such holding shall not affect the validity of the remaining portions of this Resolution. The District hereby declares that it would have adopted this Resolution and each and every other section, paragraph, sentence, clause or phrase hereof and authorized the issue of the Refunding Bonds pursuant thereto irrespective of the fact that any one or more sections, paragraphs, sentences, clauses, or phrases of this Resolution may be held illegal, invalid or unenforceable. If, by reason of the judgment of any court, the District is rendered unable to perform its duties hereunder, all such duties and all of the rights and powers of the District hereunder shall be assumed by and vest in the chief business official of the District in trust for the benefit of the Refunding Bond Owners. SECTION 9.08. Approval of Official Actions to Close Transaction. The Superintendent, the Chief Business Official, the Clerk of the Board and any and all other officers of the District are each alone authorized and directed in the name and on behalf of the District to execute and deliver any and all certificates, requisitions, agreements, notices, consents, warrants and other documents, which they or any of them might deem necessary or appropriate in order to consummate the lawful issuance, sale and delivery of the Refunding Bonds, including specifically contracts for professional services with Jones Hall, A Professional Law Corporation, as bond counsel and disclosure counsel, and Isom Advisors, A Division of Urban Futures Inc.; as Financial Advisor. Whenever in this Resolution any officer of the District is authorized to execute or countersign any document or take any action, such execution, countersigning or action may be taken on behalf of such officer by any person designated by such officer to act on his or her behalf in the case such officer shall be absent or unavailable.

SECTION 9.09. *Effective Date of Resolution*. This Resolution shall take effect from and after the date of its passage and adoption.

\* \* \* \* \* \* \* \*

PASSED AND ADOPTED this 14<sup>th</sup> day of March, 2016 by the following vote:

(List names of Board Members in appropriate sections below)

AYES:

NOES:

ABSENT:

Mr. Mike Serpa President of the Board of Trustees Kingsburg Joint Union High School District

ATTEST:

Mr. Brent Lunde Clerk of the Board of Trustees Kingsburg Joint Union High School District

# EXHIBIT A

## FORM OF REFUNDING BOND

REGISTERED BOND NO.

\*\*\*\$\_\_\_\_\_\*\*\*

# KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT (Fresno, Tulare and Kings, California)

# 2016 GENERAL OBLIGATION REFUNDING BOND

| INTEREST RATE: | MATURITY DATE: | DATED DATE: | CUSIP |
|----------------|----------------|-------------|-------|
|                |                |             |       |

% per annum

### **REGISTERED OWNER:**

### **PRINCIPAL AMOUNT:**

The KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT (the "District"), located in Fresno County, Tulare County and Kings County, California (collectively, the "Counties"), for value received, hereby 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, calculated on a 30/360 day basis, until the Principal Amount is paid or provided for, at the Interest Rate stated above, such interest to be paid on February 1 and August 1 of each year, commencing August 1, 2016 (the "Interest Payment Dates"). This Bond will bear interest from the Interest Payment Date next preceding the date of authentication hereof, unless (a) it is authenticated as of a business day following the 15<sup>th</sup> day of the month immediately preceding any Interest Payment Date and on or before such Interest Payment Date, in which event it shall bear interest from the Interest Form such Interest Payment Date, or (b) it is authenticated on or before July 15, 2016, in which event it will bear interest from the Dated Date set forth above.

Principal, interest and redemption premium (if any) are payable in lawful money of the United States of America to the person in whose name this Bond is registered (the "Registered Owner") on the Bond registration books maintained by the Paying Agent, initially, The Bank of New York Mellon Trust Company, N.A., Los Angeles, California. Principal hereof and any redemption premium hereon are payable upon presentation and surrender of this Bond at the office of the Paying Agent. Interest hereon is payable by check mailed by the Paying Agent on each Interest Payment Date to the Registered Owner of this Bond by first-class mail at the address appearing on the Bond registration books at the close of business on the 15<sup>th</sup> day of the calendar month next preceding such Interest Payment Date (the "Record Date"); *provided, however*, that at the written request of the registered owner of Bonds in an aggregate principal amount of at least \$1,000,000, which written request is on file with the Paying Agent prior to any Record Date, interest on such Bonds shall be paid on each succeeding Interest Payment Date by wire transfer in immediately available funds to such account of a financial institution within the United States of America as specified in such written request.

This Bond and the issue of which this Bond is a part 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 principal of and interest and redemption premium, if any, on this Bond does not constitute a debt (or a pledge of the full faith and credit) of the Counties, the State of California, or any of its political subdivisions other than the District, or any of the officers, agents and employees thereof, and none of the Counties, the State of California, any of its political subdivisions, or any of the officers, agents and employees thereof shall be liable hereon. No part of any fund of the Counties is pledged or obligated to the payment of the principal of or interest on the Bonds of this issue. In no event shall the principal of and interest and redemption premium, if any, on this Bond be payable out of any funds or properties of the District other than *ad valorem* taxes levied upon all taxable property in the District.

The Bonds of this issue are issuable only as fully registered Bonds in the denominations of \$5,000 or any integral multiple thereof. This Bond is exchangeable and transferable for Bonds of other authorized denominations at the office of the Paying Agent, by the Registered Owner or by a person legally empowered to do so, upon presentation and surrender hereof to the Paying Agent, 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 Paying Agent, all subject to the terms, limitations and conditions provided in the Bond Resolution. Any tax or governmental charges shall be paid by the transferor. The District and the Paying Agent 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 Paying Agent shall be affected by any notice to the contrary.

Reference is made to the Bond 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 Paying Agent and the Registered Owners, and the terms and conditions upon which the Bonds are issued and secured. The owner of this Bond assents, by acceptance hereof, to all of the provisions of the Bond Resolution.

It is certified, recited and declared that all acts and conditions required by the Constitution and laws of the State of California to exist, 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 general 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, and for levying and collecting such taxes the full faith and credit of the District are hereby pledged.

This Bond shall not be valid or obligatory for any purpose and shall not be entitled to any security or benefit under the Bond Resolution until the Certificate of Authentication below has been manually signed by the Paying Agent.

The Bonds maturing on or before August 1, 20\_\_\_ are not subject to redemption prior to their respective stated maturities. The Bonds maturing on or after August 1, 20\_\_ are subject to redemption prior to maturity as a whole, or in part among maturities on such basis as

designated by the District and by lot within a maturity, at the option of the District, from any available source of funds, on any date on or after August 1, 20\_\_\_, at a redemption price equal to 100% of the principal amount of Refunding Bonds to be redeemed together with accrued interest thereon to the date fixed for redemption, without premium.

[*if applicable*: The Bonds maturing on August 1 in each of the years \_\_\_\_\_\_ and \_\_\_\_\_\_ are Term Bonds which are subject to mandatory sinking fund redemption on August 1 in each of the years and in the respective principal amounts as set forth in the following tables, at a redemption price equal to 100% of the principal amount thereof to be redeemed (without premium), together with interest accrued thereon to the date fixed for redemption. If some but not all of the Term Bonds have been redeemed under the preceding paragraph, the aggregate principal amount of Term Bonds to be redeemed under this paragraph will be reduced on a pro rata basis in integral multiples of \$5,000, as designated under written notice filed by the District with the Paying Agent.

# Mandatory Sinking Fund Redemption of Bonds Maturing August 1, \_\_\_\_

Mandatory Sinking Fund Redemption Date (August 1)

Principal Amount To be Redeemed

The Paying Agent shall give notice of the redemption of the Bonds at the expense of the District. Such notice shall specify: (a) that the Bonds or a designated portion thereof are to be redeemed, (b) the numbers and CUSIP numbers of the Bonds to be redeemed, (c) the date of notice and the date of redemption, (d) the place or places where the redemption will be made, and (e) descriptive information regarding the Bonds including the dated date, interest rate and stated maturity date. Such notice shall further state that on the specified date there becomes due and payable upon each Bond to be redeemed, the portion of the principal amount of such Bond to be redeemed, together with interest accrued to said date, the redemption premium, if any, and that from and after such date interest with respect thereto shall cease to accrue and be payable.

Notice of redemption shall be by registered or otherwise secured mail or delivery service, postage prepaid, to the registered owners of any Bonds designated for redemption at their addresses appearing on the Bond registration books, in every case at least 30 days, but not more than 60 days, prior to the redemption date; provided that neither failure to receive such notice nor any defect in any notice so mailed shall affect the sufficiency of the proceedings for the redemption of such Bonds.

Neither the District nor the Paying Agent will be required to transfer any Bond (a) during the period established by the Paying Agent for selection of Bonds for redemption or (b) with respect to a Bond which has been selected for redemption.

Unless this Bond is presented by an authorized representative of The Depository Trust Company, a New York corporation ("DTC"), to the Fiscal Agent for registration of transfer, exchange, or payment, and any Bond issued is registered in the name of Cede & Co. or in such other name as is requested by an authorized representative of DTC (and any payment is made to Cede & Co. or to such other entity as is requested by an authorized representative of DTC), ANY TRANSFER, PLEDGE, OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch as the registered owner hereof, Cede & Co., has an interest in this Bond.

IN WITNESS WHEREOF, the Kingsburg Joint Union High School District has caused this Bond to be executed by the facsimile signature of the President of its Board of Trustees, and attested by the facsimile signature of the Secretary of its Board of Trustees, all as of the date stated above.

# KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT

Ву \_\_\_\_

President Board of Trustees

Attest:

Secretary Board of Trustees

# CERTIFICATE OF AUTHENTICATION

This Bond is one of the Bonds described in the Bond Resolution referred to herein.

Date of Authentication:

THE BANK OF NEW YORK MELLON TRUST COMPANY, N.A., Paying Agent

Ву \_\_\_

Authorized Signatory

# (FORM OF ASSIGNMENT)

For value received, the undersigned do(es) hereby sell, assign and transfer unto

|       | (N         | lame, Ad   | dress a | nd Tax Ide | entification | or Social Secu           | rity Number o     | of Assign | iee)                 |
|-------|------------|------------|---------|------------|--------------|--------------------------|-------------------|-----------|----------------------|
| the   | within     | Bond       | and     | do(es)     | hereby       | irrevocably<br>, attorne | y, to transfer    | the san   | appoint<br>ne on the |
| regis | tration bo | oks of the | e Bond  | Registrar. | with full po | ower of substitu         | ition in the pro- | emises.   |                      |

Dated: \_\_\_\_\_

Signature Guaranteed:

Note: Signature(s) must be guaranteed by an eligible guarantor institution.

Note: The signature(s) on this Assignment must correspond with the name(s) as written on the face of the within Bond in every particular without alteration or enlargement or any change whatsoever.

RATING: S&P: "

See "RATING" herein

#### [Bank Qualified]

In the opinion of Jones Hall, A Professional Law Corporation, San Francisco, California, Bond Counsel, subject, however, to certain qualifications described herein, under existing law, the interest on the Refunding Bonds is excluded from gross income for federal income tax purposes and such interest is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals and corporations, although for the purpose of computing the alternative minimum tax imposed on certain corporations, such interest is taken into account in determining certain income and earnings[, and the Refunding Bonds are "qualified tax-exempt obligations" within the meaning of section 265(b)(3) of the Internal Revenue Code of 1986]. In the further opinion of Bond Counsel, such interest is exempt from California personal income taxes. See "TAX MATTERS" herein.

#### \$ KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT (Fresno, Tulare and Kings Counties, California) 2016 General Obligation Refunding Bonds [(Bank Qualified)]

#### Dated: Date of Delivery

#### Due: August 1, as shown on inside cover

Authority and Purpose. The Kingsburg Joint Union High School District (Fresno, Tulare and Kings Counties, California) 2016 General Obligation Refunding Bonds (the "Refunding Bonds") are being issued by the Kingsburg Joint Union High School District (the "District") pursuant to certain provisions of the California Government Code and a resolution of the Board of Trustees of , 2016 (the "Bond Resolution"). Proceeds of the Refunding Bonds will be used to refund. the District adopted on on a current basis, certain maturities of two series of the District's outstanding general obligation bonds, and to pay costs of issuance. See "THE REFUNDING BONDS - Authority for Issuance" and "THE REFINANCING PLAN."

Security for the Refunding Bonds. The Refunding Bonds are general obligations of the District, payable solely from ad valorem property taxes levied and collected in Fresno, Kings and Tulare Counties (together, the "Counties"). The Boards of Supervisors of the Counties are empowered and are obligated to annually levy a proportional amount within their own Counties of ad valorem taxes for the payment of interest on, and principal of, the Refunding Bonds upon all property within their own Counties subject to taxation by the District, without limitation as to rate or amount (except certain personal property, which is taxable at limited rates). The District has other series of general obligation bonds outstanding that are similarly secured by ad valorem tax levies. See "SECURITY FOR THE REFUNDING BONDS."

Payments. Interest with respect to the Refunding Bonds accrues from the date of delivery and is payable semiannually on February 1 and August 1 of each year, commencing August 1, 2016. Payments of principal of and interest on the Refunding Bonds will be paid by The Bank of New York Mellon Trust Company, N.A., Los Angeles, California, as Paying Agent, to The Depository Trust Company ("DTC") for subsequent disbursement to DTC Participants who will remit such payments to the beneficial owners of the Refunding Bonds. See "THE REFUNDING BONDS - Description of the Refunding Bonds."

Redemption.\* The Refunding Bonds are subject to redemption prior to maturity as described herein. See "THE **REFUNDING BONDS – Redemption.** 

Book-Entry Only. The Refunding Bonds will be issued in book-entry form only, and will be initially issued and registered in the name of Cede & Co. as nominee of The Depository Trust Company, New York, New York ("DTC"). Purchasers will not receive physical certificates representing their interests in the Refunding Bonds. See "THE REFUNDING BONDS - Description of the Refunding Bonds - Book-Entry Form" and "APPENDIX F - Book-Entry Only System."

Bond Insurance. The District has applied for municipal bond insurance for the Refunding Bonds, and will decide prior to the sale of the Refunding Bonds whether to purchase such insurance. See "BOND INSURANCE."

#### MATURITY SCHEDULE (see inside front cover)

Cover Page. This cover page contains information for quick reference only. It is not a summary of all the provisions of the Refunding Bonds. Investors must read the entire official statement to obtain information essential in making an informed investment decision.

The Refunding Bonds are offered when, as and if issued, subject to the approval as to their legality by Jones Hall, A Professional Law Corporation, San Francisco, California, Bond Counsel. Certain legal matters also will be passed upon for the District by Jones Hall, A Professional Law Corporation, San Francisco, California, as Disclosure Counsel. Kutak Rock, LLP, Denver, Colorado, is serving as counsel to the Underwriter. It is anticipated that the Refunding Bonds will be available for delivery to Cede & Co., as nominee of DTC, on or about May \_\_\_, 2016.

# [STIFEL, NICOLAUS & COMPANY, INCORPORATED LOGO]

The date of this Official Statement is: , 2016

\* Preliminary, subject to change.

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# **MATURITY SCHEDULE\***

# BASE CUSIP<sup>(†)</sup>: 496206

# KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT (Fresno, Tulare and Kings Counties, California) 2016 General Obligation Refunding Bonds

\$\_\_\_\_\_ Serial Bonds

Maturity (August 1) Principal <u>Amount</u> Interest <u>Rate</u>

<u>Yield</u>

Price

CUSIP<sup>(†)</sup>

| \$                                  | ; Yield  | %; Price _ | ; CUSIP <sup>(†)</sup> _ |  |
|-------------------------------------|----------|------------|--------------------------|--|
| \$<br>% Term Bonds due August 1, 20 | _; Yield | %; Price _ | ; CUSIP <sup>(†)</sup> _ |  |

\*Preliminary, subject to change.

<sup>†</sup> Copyright 2016, American Bankers Association. CUSIP data herein are provided by Standard & Poor's CUSIP Service Bureau, a division of The McGraw-Hill Companies, Inc., and are provided for convenience of reference only. Neither the District nor the Underwriter assumes any responsibility for the accuracy of these CUSIP data.

# GENERAL INFORMATION ABOUT THIS OFFICIAL STATEMENT

**Use of Official Statement.** This Official Statement is submitted in connection with the sale of the Refunding Bonds referred to herein and may not be reproduced or used, in whole or in part, for any other purpose. This Official Statement is not a contract between any Refunding Bond owner and the District or the Underwriter.

**No Offering Except by This Official Statement.** No dealer, broker, salesperson or other person has been authorized by the District or the Underwriter to give any information or to make any representations other than those contained in this Official Statement and, if given or made, such other information or representation must not be relied upon as having been authorized by the District or the Underwriter.

**No Unlawful Offers or Solicitations.** This Official Statement does not constitute an offer to sell or the solicitation of an offer to buy nor may there be any sale of the Refunding Bonds by a person in any jurisdiction in which it is unlawful for such person to make such an offer, solicitation or sale.

*Estimates and Projections.* When used in this Official Statement and in any continuing disclosure by the District, in any press release and in any oral statement made with the approval of an authorized officer of the District, the words or phrases "will likely result," "are expected to," "will continue," "is anticipated," "estimate," "project," "forecast," "expect," "intend" and similar expressions identify "forward looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995. Such statements are subject to risks and uncertainties that could cause actual results to differ materially from those contemplated in such forward-looking statements. Any forecast is subject to such uncertainties. Inevitably, some assumptions used to develop the forecasts will not be realized, and unanticipated events and circumstances may occur. Therefore, there are likely to be differences between forecasts and actual results, and those differences may be material.

*Information in Official Statement.* The information set forth in this Official Statement has been furnished by the District and other sources that are believed to be reliable, but it is not guaranteed as to accuracy or completeness.

**Document Summaries.** All summaries of the Bond Resolution or other documents referred to in this Official Statement are made subject to the provisions of such documents and qualified in their entirety to reference such documents and do not purport to be complete statements of any or all of such provisions.

*Involvement of Underwriter.* The Underwriter has provided the following statement for inclusion in this Official Statement: The Underwriter has reviewed the information in this Official Statement pursuant to its responsibilities to investors under the federal securities laws, but the Underwriter does not guarantee the accuracy or completeness of such information.

**No Securities Laws Registration.** The Refunding Bonds have not been registered under the Securities Act of 1933, as amended, or the Securities Exchange Act of 1934, as amended, in reliance upon exceptions therein for the issuance and sale of municipal securities. The Refunding Bonds have not been registered or qualified under the securities laws of any state.

*Effective Date.* This Official Statement speaks only as of its date, and the information and expressions of opinion contained in this Official Statement are subject to change without notice. Neither the delivery of this Official Statement nor any sale of the Refunding Bonds will, under any circumstances, give rise to any implication that there has been no change in the affairs of the District, counties described herein, the other parties described in this Official Statement, or the condition of the property within the District since the date of this Official Statement.

In connection with the offering of the Refunding Bonds, the Underwriter may over allot or effect transactions that stabilize or maintain the market price of such Refunding Bonds at a level above that which might otherwise prevail in the open market. Such stabilization, if commenced, may be discontinued at any time.

*Website.* The District maintains a website. However, the information presented on the website is not a part of this Official Statement and should not be relied upon in making an investment decision with respect to the Refunding Bonds.

# KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT Fresno, Tulare and Kings Counties, California

#### **BOARD OF TRUSTEES**

Mike Serpa, *President* Brent Lunde, *Clerk* Rick Jackson, *Member* Johnie Thomsen, *Member* Steve Nagle, *Member* 

#### DISTRICT ADMINISTRATIVE STAFF

Randy Morris, Superintendent Andrea Salvador, Chief Business Official

#### FINANCIAL ADVISOR

Isom Advisors, A Division of Urban Futures Walnut Creek, California

#### BOND COUNSEL and DISCLOSURE COUNSEL

Jones Hall, A Professional Law Corporation San Francisco, California

### UNDERWRITER'S COUNSEL

Kutak Rock, LLP Denver, Colorado

#### **PAYING AGENT and ESCROW BANK**

The Bank of New York Mellon Trust Company, N.A. Los Angeles, California

#### **VERIFICATION AGENT**

Causey Demgen & Moore P.C. Denver, Colorado

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# \$ KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT (Fresno, Tulare and Kings Counties, California) 2016 General Obligation Refunding Bonds

\*

The purpose of this Official Statement, which includes the cover page, inside cover page and attached appendices, is to set forth certain information concerning the sale and delivery of the Kingsburg Joint Union High School District (Fresno, Tulare and Kings Counties, California) 2016 General Obligation Refunding Bonds (the "Refunding Bonds") by the Kingsburg Joint Union High School District (the "District"). Capitalized terms used herein and not otherwise defined shall have the meanings assigned thereto in the Bond Resolution (defined herein).

### 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 and the documents summarized or described in this Official Statement. A full review should be made of the entire Official Statement. The offering of Refunding Bonds to potential investors is made only by means of the entire Official Statement.

The District. The District, located in the San Joaquin Valley of central California, serves the City of Kingsburg (the "City"), and certain adjacent unincorporated areas of central Fresno County ("Fresno County"), western Tulare County ("Tulare County") and northeastern Kings County ("Kings County"), in the State of California (the "State"), and encompasses approximately 55 square miles.

The District currently has two high schools serving students in grades 9-12. Total enrollment for the 2015-16 school year is \_\_\_\_\_ students. For more information regarding the District and its finances, see Appendices A and B attached hereto. See also Appendix C hereto for demographic and other statistical information regarding the City and Fresno County.

Purpose. The Refunding Bonds are being issued by the District to refund certain outstanding maturities of the:

- Kingsburg Joint Union High School District (Fresno, Tulare and Kings Counties, California) General Obligation Bonds, Election of 2006, Series 2006, issued in the initial denominational amount \$ (the "Series 2006 Bonds"), and
- Kingsburg Joint Union High School District (Fresno, Tulare and Kings Counties, California) General Obligation Bonds, Election of 2006, Series 2008, issued in the initial denominational amount \$\_\_\_\_\_ (the "Series 2008 Bonds").

See "THE REFINANCING PLAN."

Authority for Issuance of the Refunding Bonds. The Refunding Bonds will be issued under the provisions of Articles 9 and 11 of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California (the "Bond Law") and under a resolution adopted by

<sup>\*</sup> Preliminary; subject to change.

the Board of Trustees of the District on \_\_\_\_\_\_, 2016 (the "Bond Resolution"). See "THE REFUNDING BONDS - Authority for Issuance."

**Description of the Refunding Bonds.** The Refunding Bonds will be dated their date of original issuance and delivery (the "**Dated Date**") and will be issued as fully registered bonds, without coupons, in the denominations of \$5,000 or any integral multiple of \$5,000, registered in the name of Cede & Co. as nominee of The Depository Trust Company, New York, New York ("**DTC**"), and will be available under the book-entry system maintained by DTC, only through brokers and dealers who are or act through DTC Participants as described below. Beneficial Owners will not be entitled to receive physical delivery of the Refunding Bonds. See "THE REFUNDING BONDS" and "APPENDIX F –Book-Entry Only System."

Interest on the Refunding Bonds accrues from the Dated Date and is payable semiannually on February 1 and August 1 of each year, commencing August 1, 2016. See "THE REFUNDING BONDS - Description of the Refunding Bonds."

*Redemption.* The Refunding Bonds are subject to redemption prior to their maturity as described in "THE REFUNDING BONDS - Redemption."

Security and Sources of Payment for the Refunding Bonds. The Refunding Bonds are general obligation bonds of the District payable solely from *ad valorem* property taxes levied and collected by the Counties. The Counties are empowered and are obligated to annually levy a proportional amount within their own Counties of *ad valorem* taxes for the payment of principal of and interest on Refunding Bonds upon all property within their own Counties subject to taxation by the District, without limitation as to rate or amount (except with respect to certain personal property which is taxable at limited rates). See "SECURITY FOR THE REFUNDING BONDS."

The District currently has other series of general obligation bonds that are payable from *ad valorem* taxes levied on taxable property in the District. For a schedule of the general obligation bonds issued by the District, see "DEBT SERVICE SCHEDULES." See also "APPENDIX B - GENERAL AND FINANCIAL INFORMATION ABOUT THE DISTRICT - DISTRICT FINANCIAL INFORMATION - Long Term Borrowing."

**Bond Insurance**. The District has applied for municipal bond insurance for the Refunding Bonds, and will decide prior to the sale of the Refunding Bonds whether to purchase such insurance.

Legal Matters. Issuance of the Refunding Bonds is subject to the approving opinion of Jones Hall, A Professional Law Corporation, San Francisco, California ("Bond Counsel"), to be delivered in substantially the form attached hereto as Appendix D. Jones Hall, A Professional Law Corporation, San Francisco, California, is also serving as Disclosure Counsel to the District ("Disclosure Counsel"). Kutak Rock, LLP, Denver, Colorado, is serving as counsel to the Underwriter ("Underwriter's Counsel"). Payment of the fees of Bond Counsel, Disclosure Counsel, and Underwriter's Counsel is contingent upon issuance of the Refunding Bonds.

*Tax Matters.* Assuming compliance with certain covenants and provisions of the Internal Revenue Code of 1986, in the opinion of Bond Counsel, interest on the Refunding Bonds is excluded from gross income for federal income tax purposes although it may be includable in the calculation for certain taxes[, and the Refunding Bonds are qualified tax-exempt obligations: within the meaning of Section 265(b)(3) of the Internal Revenue Code of 1986 (the "Tax Code")].

Also, in the opinion of Bond Counsel, interest on the Refunding Bonds will be exempt from State of California personal income taxes. See "TAX MATTERS" herein.

**Continuing Disclosure.** The District has covenanted and agreed that it will comply with and carry out all of the provisions of the Continuing Disclosure Certificate, dated the date of the Refunding Bonds and executed by the District (the "**Continuing Disclosure Certificate**"). The form of the Continuing Disclosure Certificate is included in Appendix E hereto. See "CONTINUING DISCLOSURE."

*Other Information.* For limiting factors about this Official Statement, see "General Information About This Official Statement" inside the cover hereof. This Official Statement speaks only as of its date, and the information contained in this Official Statement is subject to change. Copies of documents referred to in this Official Statement and information concerning the Refunding Bonds are available by request to the Office of the District Superintendent at Kingsburg Joint Union High School District, 1900 18th Avenue, Kingsburg, California 93631; telephone (559) 897-7721. The District may impose a charge for copying, mailing and handling.

#### [END OF INTRODUCTION]

# THE REFINANCING PLAN

#### The Refunded Bonds

The Refunding Bonds are being issued by the District to refund certain maturities of the Prior Series 2006 Bonds and the Prior Series 2008 Bonds, as more particularly identified in the following tables (collectively, the "**Refunded Bonds**").

### KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT Identification of Prior Series 2006 Bonds to Be Refunded<sup>\*</sup>

| Maturities to<br>be Redeemed<br>(August 1) | CUSIP <sup>†</sup> | Principal<br>Amount | Redemption<br>Date | Redemption<br>Price |
|--|--------------------|---------------------|--------------------|---------------------|
| 2018                                       | 496206 CH4         | \$415,000           | 8/1/2016           | 100.0%              |
| 2020 <sup>T</sup>                          | 496206 CK7         | 525,000             | 8/1/2016           | 100.0               |
| 2022 <sup>T</sup>                          | 496206 CM3         | 645,000             | 8/1/2016           | 100.0               |
| 2025 <sup>⊤</sup>                          | 496206 CQ4         | 1,235,000           | 8/1/2016           | 100.0               |
| 2028 <sup>T</sup>                          | 496206 CT8         | 1,605,000           | 8/1/2016           | 100.0               |
| Total                                      |                    | \$4,425,000         |                    |                     |

### KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT Identification of Prior Series 2008 Bonds to Be Refunded<sup>\*</sup>

| Maturities to     |            |             |            |            |
|-------------------|------------|-------------|------------|------------|
| be Redeemed       |            | Principal   | Redemption | Redemption |
| (August 1)        |            | Amount      | Date       | Price      |
| 2019'             | 496206 DH3 | \$305,000   | 8/1/2017   | 100.0%     |
| 2020              | 496206 DJ9 | 185,000     | 8/1/2017   | 100.0      |
| 2021              | 496206 DK6 | 205,000     | 8/1/2017   | 100.0      |
| 2022 <sup>T</sup> | 496206 DL4 | 225,000     | 8/1/2017   | 100.0      |
| 2025 <sup>T</sup> | 496206 DP5 | 815,000     | 8/1/2017   | 100.0      |
| 2028 <sup>T</sup> | 496206 DQ3 | 1,085,000   | 8/1/2017   | 100.0      |
| Total             |            | \$2,820,000 |            |            |

### Deposits in Escrow Fund

The District will deliver the net proceeds of the Refunding Bonds to The Bank of New York Mellon Trust Company, N.A., as escrow bank (the "Escrow Bank"), for deposit in an escrow fund (the "Escrow Fund") established under an Escrow Deposit and Trust Agreement (the "Escrow Agreement"), between the District and the Escrow Bank. The Escrow Bank will invest such funds in certain United States Treasury notes, bonds, bills or certificates of indebtedness, or obligations issued by any agency or department of the United States that are secured, directly or indirectly, by the full faith and credit of the United States ("Federal Securities") and will apply such funds, together with interest earnings on the investment of such funds in Federal Securities, to pay scheduled debt service on the Refunded Bonds prior to the

Preliminary; subject to change.

<sup>&</sup>lt;sup>T</sup> Term Bond.

*<sup>†</sup> CUSIP Copyright American Bankers Association. CUSIP data herein is provided by Standard & Poor's CUSIP Service Bureau, a division of McGraw Hill Companies, Inc. Neither the District nor the Underwriter is responsible for the accuracy of such data.* 

redemption dates identified above, and on such dates, the redemption price of the Refunded Bonds, together with accrued interest to the redemption dates thereof.

Sufficiency of the deposits in the Escrow Fund for the foregoing purposes will be verified by Causey Demgen & Moore P.C., Denver, Colorado (the "Verification Agent"). See "VERIFICATION OF MATHEMATICAL ACCURACY" herein.

The Federal Securities and cash held by the Escrow Bank in the Escrow Fund are pledged solely to the payment of the Refunded Bonds and will not be available for the payment of debt service with respect to the Refunding Bonds.

# THE REFUNDING BONDS

### Authority for Issuance

The Refunding Bonds will be issued under the Bond Law and the Bond Resolution.

### **Description of the Refunding Bonds**

The Refunding Bonds will be dated their date of delivery (the "Dated Date") and will be issued as fully registered bonds, without coupons, in the denominations of \$5,000 or any integral multiple thereof. The Refunding Bonds will mature on August 1 in the years indicated on the inside cover page hereof. Interest with respect to the Refunding Bonds accrues from their Dated Date, and is payable semiannually on February 1 and August 1 of each year (each, an "Interest Payment Date"), commencing August 1, 2016. Each Refunding Bond shall bear interest from the Interest Payment Date next preceding the date of registration and authentication thereof unless (i) it is registered and authenticated as of an Interest Payment Date, in which event it shall bear interest from such date, or (ii) it is registered and authenticated prior to an Interest Payment Date and after the close of business on the fifteenth (15th) day of the month preceding such Interest Payment Date, in which event it shall bear interest from such Interest Payment Date, or (iii) it is registered and authenticated prior to July 15, 2016, in which event it shall bear interest from the date of original delivery; provided, however, that if at the time of authentication of a Refunding Bond, interest is in default thereon, such Refunding Bond shall bear interest from the Interest Payment Date to which interest has previously been paid or made available for payment thereon. Interest on the Refunding Bonds will be calculated on the basis of a 360-day year comprised of twelve 30-day months.

Interest on the Refunding Bonds, including the final interest payment upon maturity, is payable by check of The Bank of New York Mellon Trust Company, N.A. (the "**Paying Agent**") mailed on the Interest Payment Date via first-class mail to the Owner thereof at such Owner's address as it appears on the bond register maintained by the Paying Agent at the close of business on the fifteenth (15th) day of the month preceding the Interest Payment Date (the "**Record Date**"), or at such other address as the Owner may have filed with the Paying Agent for that purpose, or upon written request filed with the Paying Agent as of the Record Date by an Owner of at least \$1,000,000 in aggregate principal amount of Refunding Bonds, by wire transfer.

See the maturity schedule on the inside cover page of this Official Statement and "DEBT SERVICE SCHEDULES."

# **Redemption\***

**Optional Redemption.** The Refunding Bonds maturing on or before August 1, 20\_\_\_ are not subject to redemption prior to their respective maturity dates. The Refunding Bonds maturing on or after August 1, 20\_\_\_ are subject to redemption prior to their respective maturity dates, at the option of the District, on such basis as designated by the District and by lot within a maturity, in each case on any date on and after August 1, 20\_\_, at a redemption price equal to the principal amount of the Refunding Bonds to be redeemed, plus accrued interest to the date of redemption, without premium.

<sup>\*</sup> Preliminary, subject to change.

**Mandatory Sinking Fund Redemption.** The Refunding Bonds maturing on August 1, 20\_\_\_\_ (the "**Term Bonds**"), shall be subject to mandatory sinking fund redemption on August 1 in each of the years and in the respective principal amounts as set forth in the following table, at a redemption price equal to 100% of the principal amount thereof to be redeemed (without premium), together with interest accrued thereon to the date fixed for redemption.

| Term Bonds | Maturing | August 1 | , 20 |
|------------|----------|----------|------|
|------------|----------|----------|------|

| Redemption Date | Sinking Fund |
|-----------------|--------------|
| (August 1)      | Redemption   |

**Selection of Refunding Bonds for Redemption.** Whenever less than all of the Outstanding Refunding Bonds of any one maturity are designated for redemption, the Paying Agent will select the outstanding Refunding Bonds of such maturity to be redeemed by lot in any manner deemed fair by the Paying Agent. For purposes of such selection, each Refunding Bond will be deemed to consist of individual Refunding Bonds of \$5,000 denominations each, which may be separately redeemed.

*Notice of Redemption.* The Paying Agent will cause notice of any redemption to be mailed, by first class mail, postage prepaid, at least 30 days but not more than 60 days prior to the date fixed for redemption, to the respective Owners of any Refunding Bonds designated for redemption, at their addresses appearing on the Registration Books (as hereinafter defined); but such mailing will not be a condition precedent to such redemption and failure to mail or to receive any such notice will not affect the validity of the proceedings for the redemption of such Refunding Bonds.

The redemption notice must state the redemption date and the redemption price and, if less than all of the then Outstanding Refunding Bonds are to be called for redemption, will designate the serial numbers of the Refunding Bonds to be redeemed by giving the individual number of each Refunding Bond or by stating that all Refunding Bonds between two stated numbers, both inclusive, or by stating that all of the Refunding Bonds of one or more maturities have been called for redemption, and shall require that such Refunding Bonds be then surrendered at the Principal Office of the Paying Agent for redemption at the said redemption price, giving notice also that further interest on such Refunding Bonds will not accrue from and after the redemption date.

**Partial Redemption.** Upon surrender of Refunding Bonds redeemed in part only, the District will execute and the Paying Agent will authenticate and deliver to the owner, at the expense of the District, a new Refunding Bond or Refunding Bonds, of the same maturity, of authorized denominations in aggregate principal amount equal to the unredeemed portion of the Refunding Bond or Refunding Bonds.

*Effect of Redemption.* From and after the date fixed for redemption, if notice of such redemption has been duly given and funds available for the payment of the principal of and interest (and premium, if any) on the Refunding Bonds so called for redemption have been duly provided, such Refunding Bonds so called will cease to be entitled to any benefit under the Bond Resolution, other than the right to receive payment of the redemption price, and no interest will accrue thereon on or after the redemption date specified in such notice.

**Right to Rescind Notice of Redemption.** The District has the right to rescind any notice of the optional redemption of Refunding Bonds by written notice to the Paying Agent on or prior to the dated fixed for redemption. Any notice of redemption shall be cancelled and annulled if for any reason funds will not be or are not available on the date fixed for redemption for the payment in full of the Refunding Bonds then called for redemption. The District and the Paying Agent shall have no liability to the Refunding Bond owners or any other party related to or arising from such rescission of redemption. The Paying Agent shall mail notice of such rescission of redemption in the same manner as the original notice of redemption was sent, except that the time period for giving the original notice of redemption shall not apply to any notice of rescission thereof.

# Registration, Transfer and Exchange of Bonds

If the book-entry system as described above and in Appendix F is no longer used with respect to the Refunding Bonds, the following provisions will govern the registration, transfer, and exchange of the Refunding Bonds.

**Registration Books.** The Paying Agent will keep or cause to be kept sufficient books for the registration and transfer of the Refunding Bonds (the "**Registration Books**"), which will at all times be open to inspection by the District upon reasonable notice; 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 said books, the Refunding Bonds.

*Transfer.* Any Refunding Bond may, in accordance with its terms, be transferred, upon the Registration Books, by the person in whose name it is registered, in person or by his duly authorized attorney, upon surrender of such Bond for cancellation at the principal office of the Paying Agent, accompanied by delivery of a written instrument of transfer in a form approved by the Paying Agent, duly executed.

Whenever any Refunding Bond or Refunding Bonds are surrendered for transfer, the District will execute and the Paying Agent will authenticate and deliver a new Refunding Bond or Refunding Bonds, for like aggregate principal amount. No transfers will be required to be made (a) 15 days prior to a date established for selection of Refunding Bonds for redemption and (b) with respect to a Refunding Bond that has been selected for redemption.

**Exchange.** Refunding Bonds may be exchanged at the principal office of the Paying Agent for a like aggregate principal amount of Refunding Bonds of authorized denominations and of the same maturity. The District may charge a reasonable sum for each new Refunding Bond issued upon any exchange. No exchanges will be required to be made (a) 15 days prior to a date established for selection of Refunding Bonds for redemption and (b) with respect to a Refunding Bond that has been selected for redemption.

# Defeasance

The Refunding Bonds may be paid by the District, in whole or in part, in any one or more of the following ways:

(a) by paying or causing to be paid the principal or redemption price of and interest on such Refunding Bonds, as and when the same become due and payable;

- (b) by irrevocably depositing, in trust, at or before maturity, money or securities in the necessary amount (as provided in the Bond Resolution) to pay or redeem such Refunding Bonds; or
- (c) by delivering such Refunding Bonds to the Paying Agent for cancellation by it.

Whenever in the Bond Resolution it is provided or permitted that there be deposited with or held in trust by the Paying Agent money or securities in the necessary amount to pay or redeem any Refunding Bonds, the money or securities so to be deposited or held may be held by the Paying Agent or by any other fiduciary. Such money or securities may include money or securities held by the Paying Agent in the funds and accounts established under the Bond Resolution and will be:

- (i) lawful money of the United States of America in an amount equal to the principal amount of such Refunding Bonds and all unpaid interest thereon to maturity, except that, in the case of Refunding Bonds which are to be redeemed prior to maturity and in respect of which notice of such redemption is given as provided in the Bond Resolution or provision satisfactory to the Paying Agent is made for the giving of such notice, the amount to be deposited or held will be the principal amount or redemption price of such Refunding Bonds and all unpaid interest thereon to the redemption date; or
- (ii) Federal Securities (not callable by the issuer thereof prior to maturity) the principal of and interest on which when due, in the opinion of a certified public accountant delivered to the District, will provide money sufficient to pay the principal or redemption price of and all unpaid interest to maturity, or to the redemption date, as the case may be, on the Refunding Bonds to be paid or redeemed, as such principal or redemption price and interest become due, provided that, in the case of Refunding Bonds which are to be redeemed prior to the maturity thereof, notice of such redemption has been given as provided in the Bond Resolution or provision satisfactory to the Paying Agent has been made for the giving of such notice.

Upon the deposit, in trust, at or before maturity, of money or securities in the necessary amount (as described above) to pay or redeem any outstanding Refunding Bond (whether upon or prior to its maturity or the redemption date of such Refunding Bond), then all liability of the Counties and the District in respect of such Refunding Bond will cease and be completely discharged, except only that thereafter the owner thereof will be entitled only to payment of the principal of and interest on such Refunding Bond by the District, and the District will remain liable for such payment, but only out of such money or securities deposited with the Paying Agent for such payment.

**"Federal Securities"** means: (a) any direct general obligations of the United States of America (including obligations issued or held in book entry form on the books of the Department of the Treasury of the United States of America), for which the full faith and credit of the United States of America are pledged; (b) obligations of any agency, department or instrumentality of the United States of America, the timely payment of principal and interest on which are directly or indirectly secured or guaranteed by the full faith and credit of the United States of America.

# SOURCES AND USES OF FUNDS

The estimated sources and uses of funds with respect to the Refunding Bonds are as follows:

<u>Sources of Funds</u> Principal Amount of Refunding Bonds Net Original Issue Premium Total Sources

#### Uses of Funds

Deposit to Escrow Fund

Costs of Issuance\*

Total Uses

\*All estimated costs of issuance including, but not limited to, Underwriter's discount, printing costs, and fees of Bond Counsel, Disclosure Counsel, the Financial Advisor, bond insurance premium (if any), Escrow Bank, verification agent and the rating agency.

# DEBT SERVICE SCHEDULES

**Refunding Bonds Debt Service.** The following table shows the annual debt service schedule with respect to the Refunding Bonds (assuming no optional redemptions).

# KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT Refunding Bonds Debt Service Schedule

| Period Ending<br>(August 1) | Principal<br>Amount | Interest | Annual Debt<br>Service |
|-----------------------------|---------------------|----------|------------------------|
| 2016                        |                     |          |                        |
| 2017                        |                     |          |                        |
| 2018                        |                     |          |                        |
| 2019                        |                     |          |                        |
| 2020                        |                     |          |                        |
| 2021                        |                     |          |                        |
| 2022                        |                     |          |                        |
| 2023                        |                     |          |                        |
| 2024                        |                     |          |                        |
| 2025                        |                     |          |                        |
| 2026                        |                     |          |                        |
| 2027                        |                     |          |                        |
| 2028                        |                     |          |                        |
| Total                       |                     |          |                        |

**Combined General Obligation Bonds Debt Service.** The following table shows the combined debt service schedule with respect to the District's outstanding general obligation bonds, together with the Refunding Bonds, assuming no optional redemptions. See Appendix B – "District General and Financial Information – Long-Term Debt" for additional information.

| Year<br>Ending<br>(Aug. 1) | Series 1998<br>Bonds | 2006 Prior<br>Bonds* | 2008 Prior<br>Bonds* | 2014 Election<br>Series A<br>Bonds | Refunding<br>Bonds | Aggregate<br>Annual Debt<br>Service |
|----------------------------|----------------------|----------------------|----------------------|------------------------------------|--------------------|-------------------------------------|
| 2016                       | \$825,000.00         |                      |                      | \$490,150.00                       |                    |                                     |
| 2017                       | 840,000.00           |                      |                      | 179,050.00                         |                    |                                     |
| 2018                       | 850,000.00           |                      |                      | 179,050.00                         |                    |                                     |
| 2019                       | 865,000.00           |                      |                      | 189,050.00                         |                    |                                     |
| 2020                       | 875,000.00           |                      |                      | 198,750.00                         |                    |                                     |
| 2021                       | 890,000.00           |                      |                      | 203,150.00                         |                    |                                     |
| 2022                       | 905,000.00           |                      |                      | 212,150.00                         |                    |                                     |
| 2023                       | 920,000.00           |                      |                      | 220,750.00                         |                    |                                     |
| 2024                       | <u>s</u>             |                      |                      | 223,950.00                         |                    |                                     |
| 2025                       | 5                    |                      |                      | 231,950.00                         |                    |                                     |
| 2026                       | Æ                    |                      |                      | 240,450.00                         |                    |                                     |
| 2027                       | 2                    |                      |                      | 248,525.00                         |                    |                                     |
| 2028                       | -                    |                      |                      | 261,125.00                         |                    |                                     |
| 2029                       | ÷                    |                      |                      | 268,275.00                         |                    |                                     |
| 2030                       | ¥                    |                      |                      | 274,993.76                         |                    |                                     |
| 2031                       | 5. <sup>1</sup>      |                      |                      | 286,256.26                         |                    |                                     |
| 2032                       | 8                    |                      |                      | 296,868.76                         |                    |                                     |
| 2033                       | <i>a</i>             |                      |                      | 306,975.00                         |                    |                                     |
| 2034                       |                      |                      |                      | 316,375.00                         |                    |                                     |
| 2035                       |                      |                      |                      | 329,812.50                         |                    |                                     |
| 2036                       | 20                   |                      |                      | 342,500.00                         |                    |                                     |
| 2037                       | 14 I.                |                      |                      | 354,437.50                         |                    |                                     |
| 2038                       | Q (                  |                      |                      | 365,625.00                         |                    |                                     |
| 2039                       |                      |                      |                      | 376,062.50                         |                    |                                     |
| 2040                       | 57.                  |                      |                      | 390,750.00                         |                    |                                     |
| 2041                       |                      |                      |                      | 405,750.00                         |                    |                                     |
| 2042                       | ×.                   |                      |                      | 419,250.00                         |                    |                                     |
| 2043                       | -                    |                      |                      | 436,250.00                         |                    |                                     |
| 2044                       | 2 <b>-</b> 2         |                      |                      | 451,500.00                         |                    |                                     |
| TOTAL                      | \$6,970,000.00       |                      |                      | \$8,699,781.28                     |                    |                                     |

# KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT Combined General Obligation Bonds Debt Service Schedule

\*Expected to be refunded part with the proceeds of the Refunding Bonds. Changes to debt service will be reflected in the final Official Statement. See "THE REFINANCING PLAN."

# SECURITY FOR THE REFUNDING BONDS

### Ad Valorem Taxes

**Refunding Bonds Payable from Ad Valorem Property Taxes.** The Refunding Bonds are general obligations of the District, payable solely from *ad valorem* property taxes levied and collected by the Counties. The Counties are empowered and are obligated to annually levy a proportional amount within their own Counties of *ad valorem* taxes for the payment of the Refunding Bonds and the interest thereon upon all property within their own Counties subject to taxation by the District, without limitation of rate or amount (except certain personal property which is taxable at limited rates). In no event is the District obligated to pay principal of and interest and redemption premium, if any, on the Refunding Bonds out of any funds or properties of the District other than *ad valorem* taxes levied upon all taxable property in the District; provided, however, nothing in the Bond Resolution prevents the District from making advances of its own moneys howsoever derived to any of the uses or purposes permitted by law.

Other Bonds Payable from Ad Valorem Property Taxes. The District has previously issued other general obligation bonds, which are payable from *ad valorem* taxes on a similar basis. In addition to the general obligation bonds issued by the District, there is other debt issued by entities with jurisdiction in the District, which is payable from *ad valorem* taxes levied on parcels in the District. See "PROPERTY TAXATION – Direct and Overlapping Debt" below.

Levy and Collection. The Counties will levy and collect a proportional amount within their own Counties of *ad valorem* taxes in such amounts and at such times as is necessary so that the aggregate thereof ensures the timely payment of debt service. Such taxes, when collected and received by the Auditor-Controller/Treasurer-Tax Collector of the County of Fresno (the "Fresno County Treasurer"), will be deposited into a debt service fund for the Refunding Bonds, which is maintained by Fresno County and which is irrevocably pledged by the District for the payment of principal of and interest on the Refunding Bonds when due.

District property taxes are assessed and collected by the Counties in their own Counties in the same manner and at the same time, and in the same installments as other *ad valorem* taxes on real property, and will have the same priority, become delinquent at the same times and in the same proportionate amounts, and bear the same proportionate penalties and interest after delinquency, as do the other *ad valorem* taxes on real property. See "– Teeter Plan; Property Tax Collections" below.

**Statutory Lien on Ad Valorem Tax Revenues.** Pursuant to Senate Bill 222 effective January 1, 2016, voter approved general obligation bonds which are secured by *ad valorem* tax collections, including the Refunding Bonds, are secured by a statutory lien on all revenues received pursuant to the levy and collection of the property tax imposed to service those bonds. Said lien attaches automatically and is valid and binding from the time the bonds are executed and delivered. The lien is enforceable against the school district or community college 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 further act.

Annual Tax Rates. The amount of the annual ad valorem tax levied by the Counties for the District to pay the Refunding Bonds will be determined according to the ratio which the assessed value of the property in each of the Counties bears to the total assessed value of the property in the District, and the relationship of those amounts to the amount of debt service due on the Refunding Bonds. Fluctuations in the annual debt service on the Refunding Bonds and the assessed value of taxable property in the District may cause the annual tax rate to fluctuate.

Economic and other factors beyond the District's control, such as economic recession, deflation of land values, a relocation out of the District or financial difficulty or bankruptcy by one or more major property taxpayers, or the complete or partial destruction of taxable property caused by, among other eventualities, earthquake, flood, fire or other natural disaster, could cause a reduction in the assessed value within the District and necessitate a corresponding increase in the annual tax rate.

#### **Debt Service Fund**

The Fresno County Treasurer will establish a Debt Service Fund (the "Debt Service Fund") for the Refunding Bonds, which will be established as a separate fund to be maintained distinct from all other funds of the County of Fresno. All taxes levied by the Counties within their own Counties for the District's payment of the principal of and interest and premium (if any) on the Refunding Bonds will be promptly transferred to the Fresno County Treasurer and deposited by the Fresno County Treasurer in the Debt Service Fund promptly upon receipt. The Debt Service Fund is pledged by the District for the payment of the principal of and interest and premium (if any) on the Refunding Bonds when and as the same become due. The District will cause the transfer amounts in the Debt Service Fund to the Paying Agent to the extent necessary to pay the principal of and interest and premium (if any) on the Refunding Bonds as the same become due and payable.

If, after payment in full of the Refunding Bonds, any amounts remain on deposit in a Debt Service Fund, the District shall transfer such amounts to other debt service funds of the District with respect to outstanding general obligation bonds of the District, if any, and if none, then to its General Fund, to be applied solely in a manner which is consistent with the requirements of applicable state and federal tax law.

#### Not a County Obligation

The Refunding Bonds are payable solely from the proceeds of an *ad valorem* tax levied and collected by the Counties within their own Counties, for the District's payment of principal and interest on the Refunding Bonds. Although the Counties are obligated to collect the *ad valorem* tax in a proportional amount within their own Counties for the District's payment of the Refunding Bonds, the Refunding Bonds are not a debt (or a pledge of the full faith and credit) of the Counties. No part of any fund or account of the Counties is pledged or obligated to the payment of the Refunding Bonds.

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# **PROPERTY TAXATION**

#### **Property Tax Collection Procedures**

In California, property which is subject to *ad valorem* taxes is classified as "secured" or "unsecured." The "secured roll" is that part of the assessment roll containing (1) state assessed public utilities' property and (2) property the taxes on which are a lien on real property sufficient, in the opinion of the county assessor, to secure payment of the taxes. A tax levied on unsecured property does not become a lien against such unsecured property, but may become a lien on certain other property owned by the taxpayer. Every tax which becomes a lien on secured property has priority over all other liens arising pursuant to State law on such secured property, regardless of the time of the creation of the other liens. Secured and unsecured property are entered separately on the assessment roll maintained by the county assessor. The method of collecting delinquent taxes is substantially different for the two classifications of property.

Property taxes on the secured roll are due in two installments, on November 1 and February 1 of each fiscal year. 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 with respect to which taxes are delinquent is declared tax defaulted on or about June 30 of the fiscal year. Such property may thereafter be redeemed by payment of the delinquent taxes and a delinquency penalty, plus a redemption penalty of 1-1/2% per month to the time of redemption. If taxes are unpaid for a period of five years or more, the property is subject to sale by the County.

Property taxes are levied for each fiscal year on taxable real and personal property situated in the taxing jurisdiction as of the preceding January 1. A bill enacted in 1983, Senate Bill 813 (Statutes of 1983, Chapter 498), however, provided for the supplemental assessment and taxation of property as of the occurrence of a change of ownership or completion of new construction. Thus, this legislation eliminated delays in the realization of increased property taxes from new assessments. As amended, Senate Bill 813 provided increased revenue to taxing jurisdictions to the extent that supplemental assessments of new construction or changes of ownership occur subsequent to the January 1 lien date and result in increased assessed value.

Property taxes on the unsecured roll are due on the January 1 lien date and become delinquent, if unpaid on the following August 31. A 10% penalty is also attached to delinquent taxes in respect of property on the unsecured roll, and further, an additional penalty of 1-1/2% per month accrues with respect to such taxes beginning the first day of the third month following the delinquency date. 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 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 record 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 or possessory interests belonging or assessed to the assessee. The exclusive means of enforcing the payment of delinquent taxes in respect of property on the secured roll is the sale of the property securing the taxes for the amount of taxes which are delinquent.

### Taxation of State-Assessed Utility Property

The State Constitution provides that most classes of property owned or used by regulated utilities be assessed by the State Board of Equalization ("SBE") and taxed locally. Property

valued by the SBE as an operating unit in a primary function of the utility taxpayer is known as "unitary property," a concept designed to permit assessment of the utility as a going concern rather than assessment of each individual element of real and personal property owned by the utility taxpayer. State-assessed unitary and "operating nonunitary" property (which excludes nonunitary property of regulated railways) is allocated to the counties based on the situs of the various components of the unitary property. Except for unitary property of regulated railways and certain other excepted property, all unitary and operating nonunitary property is taxed at special county-wide rates and tax proceeds are distributed to taxing jurisdictions according to statutory formulae generally based on the distribution of taxes in the prior year.

#### **Historic 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, as described above. Assessed valuations are reported at 100% of the "full value" of the property, as defined in Article XIIIA of the California Constitution. For a discussion of how properties currently are assessed, see Appendix B under the heading "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS."

Certain classes of property, such as 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.

Assessed Valuation History. The following table sets forth an eight-year history of the assessed value in the District.

# KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT Assessed Valuations Fiscal Year 2006-07 through Fiscal Year 2015-16

#### Fresno County Portion

| 2008-09<br>2009-10<br>2010-11<br>2011-12<br>2012-13<br>2013-14<br>2014-15<br>2015-16 | <u>Secured</u><br>\$ 952,665,993<br>937,767,457<br>940,078,778<br>952,066,635<br>969,521,501<br>1,001,400,499<br>1,062,471,148<br>1,102,951,351          | <u>Utility</u><br>\$236,214<br>236,214<br>237,114<br>207,252<br>207,252<br>207,252<br>207,252<br>180,299 | Unsecured<br>\$35,481,422<br>65,243,302<br>72,901,792<br>70,334,829<br>79,290,903<br>72,495,352<br>77,552,986<br>77,207,633        | <u>Total</u><br>\$ 988,383,629<br>1,003,246,973<br>1,013,217,684<br>1,022,608,716<br>1,049,019,656<br>1,074,103,103<br>1,140,231,386<br>1,180,339,283  | Annual %<br>Change<br>1.5%<br>0.1<br>0.9<br>2.6<br>2.4<br>6.2<br>3.5                 |
|--|--|--|--|--|--|
|  |  | Tulare County  | Portion  |  |  |
| 2008-09<br>2009-10<br>2010-11<br>2011-12<br>2012-13<br>2013-14<br>2014-15<br>2015-16 | <u>Secured</u><br>\$362,307,324<br>372,860,342<br>373,569,908<br>376,670,264<br>389,446,371<br>396,328,492<br>409,193,657<br>434,338,901                 | <u>Utility</u><br>\$110,124<br>117,670<br>117,670<br>117,670<br>117,670<br>0<br>0                        | <u>Unsecured</u><br>\$12,678,423<br>14,906,583<br>14,639,613<br>14,784,926<br>20,851,676<br>22,018,636<br>24,454,877<br>25,445,071 | <u>Total</u><br>\$375,095,871<br>387,884,595<br>388,327,191<br>391,572,860<br>410,415,717<br>418,347,128<br>433,648,534<br>459,783,972                 | Annual %<br><u>Change</u><br>3.4%<br>0.1<br>0.8<br>4.8<br>1.9<br>3.7<br>6.0          |
|  |  | Kings County   | Portion  |  |  |
| 2008-09<br>2009-10<br>2010-11<br>2011-12<br>2012-13<br>2013-14<br>2014-15<br>2015-16 | <u>Secured</u><br>\$ 84,499,016<br>87,283,207<br>87,289,542<br>87,410,018<br>100,150,473<br>101,096,783<br>99,360,343<br>99,071,361                      | Utility<br>\$0<br>0<br>0<br>0<br>0<br>0<br>0<br>0  | Unsecured<br>\$4,205,629<br>4,199,520<br>5,665,238<br>3,258,624<br>3,398,834<br>1,520,123<br>1,338,665<br>1,479,953                | <u>Total</u><br>\$ 88,704,645<br>91,482,727<br>92,954,780<br>90,668,642<br>103,549,307<br>102,616,906<br>100,699,008<br>100,551,314                    | Annual %<br><u>Change</u><br>3.1%<br>1.6<br>(2.5)<br>14.2<br>(0.9)<br>(1.9)<br>(0.2) |
|  |  | Total Dist   | rict   |  |  |
| 2008-09<br>2009-10<br>2010-11<br>2011-12<br>2012-13<br>2013-14<br>2014-15<br>2015-16 | <u>Secured</u><br>\$1,399,472,333<br>1,397,911,006<br>1,400,938,228<br>1,416,146,917<br>1,459,118,345<br>1,498,825,774<br>1,571,025,148<br>1,636,361,613 | <u>Utility</u><br>\$346,338<br>353,884<br>354,784<br>324,922<br>324,922<br>207,252<br>207,252<br>180,299 | Unsecured<br>\$ 52,365,474<br>84,349,405<br>93,206,643<br>88,378,379<br>103,541,413<br>96,034,111<br>103,346,528<br>104,132,657    | <u>Total</u><br>\$1,452,184,145<br>1,482,614,295<br>1,494,499,655<br>1,504,850,218<br>1,562,984,680<br>1,595,067,137<br>1,674,578,928<br>1,740,674,569 | Annual %<br>Change<br>2.1%<br>0.8<br>0.7<br>3.9<br>2.1<br>5.0<br>4.0                 |

Source: California Municipal Statistics, Inc.

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As indicated in the previous table, assessed valuations are subject to change in each vear. Increases or decreases in assessed valuation may result from a variety of factors including but not limited to general economic conditions, supply and demand for real property in the area, government regulations such as zoning, and natural disasters such as earthquakes, fires, floods and droughts. With respect to droughts specifically, the State of California is currently facing water shortfalls, and on January 17, 2014, the Governor declared a state of drought emergency, calling on Californians to conserve water. As part of his declaration, the Governor directed State officials to assist agricultural producers and communities that may be economically impacted by dry conditions. Thereafter, 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. On April 1, 2015, the Governor issued an executive order mandating certain conservation measures including a requirement that the Water Board impose restrictions to achieve a statewide 25% reduction in urban water usage through February 28, 2016. On November 13, 2015 the Governor issued an executive order that calls for additional actions to build on the State's ongoing response to record dry conditions; assists recovery efforts from the current year's devastating wildfires; and extends existing water use restrictions through October 31, 2016 if drought conditions persist through January 2016. The District cannot predict or make any representations regarding the effects that the current drought has had, or, if it should continue, may have on the value of taxable property within the District, or to what extent the drought could cause disruptions to economic activity within the boundaries of the District.

**Assessed Valuation by Jurisdiction**. The following table shows 2015-16 assessed value in the District by jurisdiction.

| <u>Jurisdiction</u> :<br>City of Kingsburg<br>Unincorporated Fresno County<br>Unincorporated Kings County<br>Unincorporated Tulare County<br>Total District | Assessed Valuation<br><u>in School District</u><br>\$ 861,159,336<br>319,179,947<br>100,551,314<br><u>459,783,972</u><br>\$1,740,674,569 | % of<br><u>School District</u><br>49.47%<br>18.34<br>5.78<br><u>26.41</u><br>100.00% | Assessed Valuation<br><u>of Jurisdiction</u><br>\$927,938,110<br>\$20,422,444,459<br>\$3,679,945,017<br>\$11,822,034,807 | % of Jurisdiction<br>in School District<br>92.80%<br>1.56%<br>2.73%<br>3.89% |
|---|--|--|--|--|
| Summary by County:  |  |  |  |  |
| Fresno County   | \$1,180,339,283  | 67.81%   | \$67,618,265,930   | 1.75%  |
| Kings County  | 100,551,314  | 5.78   | \$9,587,927,744  | 1.05%  |
| Tulare County   | 459,783,972  | 26.41  | \$30,573,348,007   | 1.50%  |
| Total District  | \$1,740,674,569  | 100.00%  |  |  |

#### KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT Fiscal Year 2015-16 Assessed Valuation by Jurisdiction

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### Parcels by Land Use

The following table shows a breakdown of local secured property assessed value and parcels within the District by land use for fiscal year 2015-16.

# KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT Local Secured Property Assessed Valuation and Parcels by Land Use Fiscal Year 2015-16

|                             | 2015-16                | % of    | No. of  | % of        |
|-----------------------------|------------------------|---------|---------|-------------|
| Non-Residential:            | Assessed Valuation (1) | Total   | Parcels | Total       |
| Agricultural                | \$373,259,888          | 22.81%  | 1,396   | 18.32%      |
| Commercial                  | 84,868,300             | 5.19    | 265     | 3.48        |
| Professional/Office         | 2,798,309              | 0.17    | 14      | 0.18        |
| Industrial                  | 329,537,908            | 20.14   | 169     | 2.22        |
| Recreational                | 5,066,783              | 0.31    | 72      | 0.94        |
| Government/Social/Instituti | , ,                    | 0.20    | 119     | 1.56        |
| Miscellaneous               | 3,245,127              | 0.20    | 455     | <u>5.97</u> |
| Subtotal Non-Residential    | \$802,130,779          | 49.02%  | 2,490   | 32.68%      |
| Residential:                |                        |         |         |             |
| Single Family Residence     | \$754,985,297          | 46.14%  | 4,025   | 52.82%      |
| Condominium/Townhouse       | 1,573,009              | 0.10    | 15      | 0.20        |
| Mobile Home                 | 6,993,002              | 0.43    | 228     | 2.99        |
| Mobile Home Park            | 3,038,193              | 0.19    | 4       | 0.05        |
| 2-4 Residential Units       | 18,170,270             | 1.11    | 115     | 1.51        |
| 5+ Residential Units/Apartr | , ,                    | 1.92    | 120     | 1.57        |
| Miscellaneous Residential   | 857,919                | 0.05    | 36      | 0.47        |
| Vacant Residential          | 17,271,336             | 1.06    | 587     | 7.70        |
| Subtotal Residential        | \$834,230,834          | 50.98%  | 5,130   | 67.32%      |
| Total                       | \$1,636,361,613        | 100.00% | 7,620   | 100.00%     |

(1) Local Secured Assessed Valuation; excluding tax-exempt property. Source: California Municipal Statistics, Inc.

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### Per Parcel Assessed Valuation of Single-Family Homes

The following table sets forth the per-parcel assessed valuation of single-family homes in fiscal year 2015-16.

| Single Family Resider  | No. of<br><u>Parcels</u><br>ntial 4,025          | Assesse   | 15-16<br>ed Valuation<br>,985,297                         | Average<br><u>Assessed Valuatior</u><br>\$187,574   | Assesse   | ledian<br>ed Valuation<br>66,100   |
|--|--|---|---|---|---|--|
| Single Family Resider<br>2015-16<br><u>Assessed Valuation</u><br>\$0 - \$24,999<br>\$25,000 - \$49,999<br>\$50,000 - \$74,999<br>\$75,000 - \$99,999<br>\$100,000 - \$124,999<br>\$125,000 - \$149,999<br>\$150,000 - \$174,999<br>\$200,000 - \$224,999<br>\$225,000 - \$249,999<br>\$250,000 - \$274,999<br>\$275,000 - \$299,999<br>\$300,000 - \$324,999<br>\$325,000 - \$349,999<br>\$350,000 - \$374,999 |  | \$754<br>% of   |   | \$187,574<br>Total<br>Valuation<br>735,656<br>7,460,023<br>14,692,660<br>27,883,640<br>46,134,158<br>70,270,000<br>77,772,057<br>79,381,110<br>62,072,283<br>61,547,133<br>54,827,974<br>46,627,222<br>33,020,824<br>28,649,623<br>28,090,665 | \$1<br>% of<br><u>Total</u><br>0.097%<br>0.988<br>1.946<br>3.693<br>6.111<br>9.307<br>10.301<br>10.514<br>8.222<br>8.152<br>7.262<br>6.176<br>4.374<br>3.795<br>3.721 | 66,100<br>Cumulative<br><u>% of Total</u><br>0.097%<br>1.086<br>3.032<br>6.725<br>12.835<br>22.143<br>32.444<br>42.958<br>51.180<br>59.332<br>65.594<br>72.770<br>77.144<br>80.939<br>84.659 |
| \$375,000 - \$399,999<br>\$400,000 - \$424,999<br>\$425,000 - \$449,999<br>\$450,000 - \$474,999<br>\$475,000 - \$474,999<br>\$475,000 - \$499,999<br>\$500,000 and greater<br>Total   | 52<br>49<br>31<br>17<br>15<br><u>66</u><br>4,025 | $1.292 \\ 1.217 \\ 0.770 \\ 0.422 \\ 0.373 \\ \underline{1.640} \\ 100.000\%$ | 95.578<br>96.795<br>97.565<br>97.988<br>98.360<br>100.000 | 20,106,887<br>20,148,545<br>13,510,504<br>7,810,138<br>7,283,334<br><u>46,960,861</u><br>\$754,985,297  | 2.663<br>2.669<br>1.790<br>1.034<br>0.965<br><u>6.220</u><br>100.000%   | 87.322<br>89.991<br>91.781<br>92.815<br>93.780<br>100.000  |

# KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT Per Parcel Assessed Valuation of Single-Family Homes

(1) Improved single family residential parcels. Excludes condominiums and parcels with multiple family units. Source: California Municipal Statistics, Inc.

#### Reassessments and Appeals of Assessed Value

There are general means by which assessed values can be reassessed or appealed that could adversely impact property tax revenues within the District.

Appeals may be based on Proposition 8 of November 1978, which requires that for each January 1 lien date, the taxable value of real property must be the lesser of its base year value, annually adjusted by the inflation factor pursuant to Article XIIIA of the State Constitution, or its full cash value, taking into account reductions in value due to damage, destruction, depreciation, obsolescence, removal of property or other factors causing a decline in value. See "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS – Article XIIIA of the California Constitution" in Appendix B.

Under California law, property owners may apply for a Proposition 8 reduction of their property tax assessment by filing a written application, in form prescribed by the State Board of Equalization, with the County board of equalization or assessment appeals board. In most

cases, the appeal is filed because the applicant believes that present market conditions (such as residential home 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. These reductions are subject to yearly reappraisals and are adjusted back to their original values, adjusted for inflation, 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 XIIIA.

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.

Proposition 8 reductions may also be unilaterally applied by the County Assessor. The District cannot predict the changes in assessed values that might result from pending or future appeals by taxpayers or by reductions initiated by the County Assessor. Any reduction in aggregate District assessed valuation due to appeals, as with any reduction in assessed valuation due to other causes, will cause the tax rate levied to repay the Series A Bonds to increase accordingly, so that the fixed debt service on the Series A Bonds (and other outstanding general obligation bonds, if any) may be paid.

## **Teeter Plan; Property Tax Collections**

The Board of Supervisors of Fresno County and Kings County have adopted 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, each entity levying property taxes in each of Fresno and Kings County may draw on the amount of uncollected secured taxes credited to its fund, in the same manner as if the amount credited had been collected. Thus participating entities receive 100% of secured property taxes levied in exchange for foregoing any interest and penalties collected on delinquent taxes. Currently, Fresno County includes general obligation bonds debt service levies in its Teeter Plan.

So long as the Teeter Plan remains in effect, the District's receipt of revenues with respect to the levy of *ad valorem* property taxes levied in Fresno and Kings Counties will not be dependent upon actual collections of the *ad valorem* property taxes by each County. However, under the statute creating the Teeter Plan, a Board of Supervisors can under certain circumstances terminate the Teeter Plan in part or in its entirety with respect to the entire county and, in addition, a Board of Supervisors can terminate the Teeter Plan with respect to the District if the delinquency rate for all *ad valorem* property taxes levied within the District in any year exceeds 3%. In the event that the Teeter Plan were terminated, the amount of the levy of *ad valorem* property taxes and delinquency rates experienced with respect to the parcels within the District.

Tulare County does not currently operate a Teeter plan; consequently secured property tax collections in Tulare County reflect actual delinquencies.

The following table shows tax charges, collections and delinquencies for secured property in Fresno County, Tulare County and Kings County for the past seven fiscal years.

### KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT Secured Tax Charges and Delinquencies

#### Fresno County Portion Only

| 2008-09<br>2009-10<br>2010-11<br>2011-12<br>2012-13 | Secured<br><u>Tax Charge (1)</u><br>\$ 9,460,069.14<br>10,216,652.84<br>10,458,789.04<br>10,290,711.08<br>10,663,447.92 | Amt. Del.<br>June 30<br>\$229,585.88<br>197,964.83<br>138,985.93<br>143,718.89<br>95,931.18 | % Del.<br><u>June 30</u><br>2.43%<br>1.94<br>1.33<br>1.40<br>0.90 |
|---|---|---|---|
| 2013-14<br>2014-15                                  | 13,821,121.60   | 132,544.03  | 0.96  |

#### **Tulare County Portion Only**

|         | Secured        | Amt. Del.   | % Del.         |
|---------|----------------|-------------|----------------|
|         | Tax Charge (2) | June 30     | <u>June 30</u> |
| 2008-09 | \$ 32,404.35   | \$ 1,651.26 | 5.10%          |
| 2009-10 | 270,894.42     | 10,282.03   | 3.80           |
| 2010-11 | 249,784.80     | 11,745.47   | 4.70           |
| 2011-12 | 231,489.33     | 6,766.02    | 2.92           |
| 2012-13 | 215,144.89     | 4,076.11    | 1.89           |
| 2013-14 |                |             |                |
| 2014-15 | 361,346.41     | 5,848.42    | 1.62           |

#### Kings County Portion Only

| 2012-13         55,820.72         1,030.31         1.03           2013-14         2014-15         87,249.74         1,648.91         1.89 |  | \$ 7,665.24<br>64,347.30<br>59,655.46<br>51,734.40<br>55,826.72<br>87,249.74 | \$ 159.21<br>4,946.58<br>1,198.16<br>1,629.31<br>1,030.31<br>1,648.91 | 2.08%<br>7.69<br>2.01<br>3.15<br>1.85<br>1.89 |
|---|--|--|---|---|
|---|--|--|---|---|

(1) All taxes collected by the County within the school district.

(2) District's general obligation bond debt service levy only.

Source: California Municipal Statistics, Inc.

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## **Tax Rates**

The table below summarizes the total *ad valorem* tax rates levied by all taxing entities in representative tax rate areas (Tax Rate Areas 6-000, 69-000, and 100-002) in the District during fiscal years 2010-11 through 2015-16. For fiscal year 2015-16, Tax Rate Area 6-000 represents 17.0% of the total 2015-16 assessed valuation of the District, Tax Rate Area 100-002 represents 6.3% of the total 2015-16 assessed valuation of the District and Tax Rate Area 69-000 represents 2.2% of the total 2015-16 assessed valuation of the District.

## KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT Typical Tax Rates per \$100 Assessed Value

|   | 2010-11             | <u>2011-12</u> | 2012-13    | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> |  |  |
|---|---------------------|----------------|------------|----------------|----------------|----------------|--|--|
| Fresno County Portion (TRA 6-000 – 2015-16 Assessed Valuation: \$295,255,744) |                     |                |            |                |                |                |  |  |
| General Tax Rate  | \$1.000000          | \$1.000000     | \$1,000000 | \$1.000000     | \$1.000000     | \$1.000000     |  |  |
| State Center Community College District                                       | .010050             | .007070        | 009358     | .009602        | .009308        | .008064        |  |  |
| Kingsburg Jt. UHSD Election of 1998, Series 1998                              | .035348             | .030088        | .028806    | .036970        | .032390        | .030944        |  |  |
| Kingsburg Jt. UHSD Election of 2006, Series 2006                              | .020662             | .018864        | .017632    | .018384        | .016902        | .015854        |  |  |
| Kingsburg Jt. UHSD Election of 2006, Series 2008                              | .012356             | .011012        | .009794    | .010702        | .010320        | .009596        |  |  |
| Kingsburg Jt. UHSD Election of 2014, Series A                                 | -                   | -              | -          | 91 (S          | .028768        | .027840        |  |  |
| Kingsburg Charter Elementary School District                                  | .055742             | <u>.031476</u> | .048506    | .066910        | .057514        | .053866        |  |  |
| Total Tax Rate  | \$1.134158          | \$1.098510     | \$1.114096 | \$1.142568     | \$1.155202     | \$1.146164     |  |  |
| Tulare County Portion (TRA 100-002 - 2015-16 Asses                            | sed Valuation: \$10 | 09,452,162)    |            |                |                |                |  |  |
| General Tax Rate  | 1.000000            | 1.000000       | 1.000000   | 1.000000       | 1.000000       | 1.000000       |  |  |
| State Center Community College District                                       | .010050             | .007070        | .009358    | .009602        | .009308        | .008064        |  |  |
| Kingsburg Jt. UHSD Election of 1998, Series 1998                              | .035348             | .030088        | .028806    | .036970        | .032390        | .030944        |  |  |
| Kingsburg Jt. UHSD Election of 2006, Series 2006                              | .020662             | .018864        | .017632    | .018384        | .016902        | .015854        |  |  |
| Kingsburg Jt. UHSD Election of 2006, Series 2008                              | .012356             | .011012        | .009794    | .010702        | .010320        | .009596        |  |  |
| Kingsburg Jt. UHSD Election of 2014, Series A                                 | -                   | · -            | 121        | 34a            | .028768        | .027840        |  |  |
| Kings River Union School District   | .060000             | .077400        | .064400    | .062800        | .062800        | .055600        |  |  |
| Total Tax Rate  | \$1.138416          | \$1.144434     | \$1.129990 | \$1.138458     | \$1.160488     | \$1.147898     |  |  |
| Kings County Portion (TRA 69-000 – 2015-16 Assesse                            | d Valuation: \$38,  | 715,643)       |            |                |                |                |  |  |
| General Tax Rate  | 1.000000            | 1.000000       | 1.000000   | 1.000000       | 1.000000       | 1.000000       |  |  |
| State Center Community College District                                       | .010050             | .007070        | .009358    | .009602        | .009308        | .008064        |  |  |
| Kingsburg Jt. UHSD Election of 1998, Series 1998                              | .035348             | .030088        | .028806    | .036970        | .032390        | .030944        |  |  |
| Kingsburg Jt. UHSD Election of 2006, Series 2006                              | .020662             | .018864        | .017632    | .018384        | .016902        | .015854        |  |  |
| Kingsburg Jt. UHSD Election of 2006, Series 2008                              | .012356             | .011012        | .009794    | .010702        | .010320        | .009596        |  |  |
| Kingsburg Jt. UHSD Election of 2014, Series A                                 | -                   | -              | -          |                | .028768        | .027840        |  |  |
| Kingsburg Charter Elementary School District                                  | .055742             | 031476         | .048506    | .030196        | .057514        | .053866        |  |  |
| Total Tax Rate  | \$1.134158          | \$1.098510     | \$1.114096 | \$1.105854     | \$1,152202     | \$1.146164     |  |  |

Total Number of Tax Rate Areas: 52

Source: California Municipal Statistics, Inc.

#### [Remainder of page intentionally left blank]

## **Top Twenty Property Taxpayers**

The more property (by assessed value) which is owned by a single taxpayer in the District, the greater amount of tax collections are exposed to weaknesses in the taxpayer's financial situation and ability or willingness to pay property taxes. Each taxpayer listed below is a unique name listed on the tax rolls. The District cannot determine from County assessment records whether individual persons, corporations or other organizations are liable for tax payments with respect to multiple properties held in various names that in aggregate may be larger than is suggested by the table below.

The top twenty taxpayers in the District with the greatest combined assessed valuation of taxable property on the fiscal year 2015-16 tax roll, and the assessed valuations thereof, are shown below.

## KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT Top Twenty Secured Property Taxpayers Fiscal Year 2015-16

0045 40

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|     |                                       |                  | 2015-16            | % of             |
|-----|---------------------------------------|------------------|--------------------|------------------|
|     | Property <u>Owner</u>                 | Primary Land Use | Assessed Valuation | <u>Total (1)</u> |
| 1.  | Sun-Maid Raisin Growers of California | Industrial       | \$ 74,403,767      | 4.55%            |
| 2.  | Harris Ranch Beef Company             | Industrial       | 55,072,150         | 3.37             |
| 3.  | Fresno Farming LLC                    | Agricultural     | 21,315,023         | 1.30             |
| 4.  | Foster Poultry Farms                  | Agricultural     | 16,669,785         | 1.02             |
| 5.  | Michael G. and Lori R. Jackson        | Agricultural     | 16,355,894         | 1.00             |
| 6.  | Raghbir Singh and Daljeet K. Batth    | Agricultural     | 10,749,332         | 0.66             |
| 7.  | Kingsburg Apple Partners Ltd.         | Agricultural     | 10,561,664         | 0.65             |
| 8.  | Wawona Packing Co. LLC                | Agricultural     | 9,761,266          | 0.60             |
| 9.  | Giumarra Bros. Fruit Co. Inc.         | Industrial       | 9,708,703          | 0.59             |
| 10. | David and Alice Te Velde              | Agricultural     | 8,827,527          | 0.54             |
| 11. | Tahmazian Farming LP                  | Agricultural     | 8,295,929          | 0.51             |
| 12. | HMC Group Cold Storage Inc.           | Industrial       | 7,942,158          | 0.49             |
| 13. | JBBBS LLC                             | Industrial       | 7,895,524          | 0.48             |
| 14. | Superb Hospitality LLC                | Hotel/Motel      | 7,551,733          | 0.46             |
| 15. | Walter L. Jones Family LP             | Agricultural     | 7,236,343          | 0.44             |
| 16. | Scott M. and Charlyse Raven           | Agricultural     | 6,936,926          | 0.42             |
| 17. | Ronald Vanderham                      | Agricultural     | 6,670,481          | 0.41             |
| 18. | Grifioen Dairy LP                     | Agricultural     | 6,061,697          | 0.37             |
| 19. | New Leaf Cold Storage LP              | Industrial       | 5,979,382          | 0.37             |
| 20. | Emster XII LLC                        | Hotel/Motel      | <u>5,750,000</u>   | 0.35             |
|     |                                       |                  | \$303,745,284      | 18.56%           |

(1) 2015-16 Local Secured Assessed Valuation: \$1,636,361,613. Source: California Municipal Statistics, Inc.

### **Direct and Overlapping Debt Obligations**

Set forth below is a direct and overlapping debt report (the "**Debt Report**") prepared by California Municipal Statistics, Inc. and dated March 1, 2016. The Debt Report is included for general information purposes only. The District has not reviewed the Debt Report for completeness or accuracy and makes no representation in connection therewith.

The Debt Report generally includes long-term obligations sold in the public credit markets by public agencies whose boundaries overlap the boundaries of the District in whole or in part. Such long-term obligations generally are not payable from revenues of the District (except as indicated) nor are they necessarily obligations secured by land within the District. In many cases, long-term obligations issued by a public agency are payable only from the general fund or other revenues of such public agency.

## KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT Statement of Direct and Overlapping Bonded Debt Dated As of March 1, 2016

2015-16 Assessed Valuation: \$1,740,674,569

| DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:<br>State Center Community College District<br><b>Kingsburg Joint Union High School District</b><br>Kings River Union School District<br>Kingsburg Elementary Charter School District<br>Traver Joint Union School District<br>City of Kingsburg 1915 Act Bonds (estimate)<br>TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT   | <u>% Applicable</u><br>2.361%<br><b>100.000</b><br>65.399<br>100.000<br>100.000<br>100.000 | Debt 3/1/16<br>\$ 2,172,080<br><b>15,341,194</b><br>760,880<br>7,242,828<br>806,286<br><u>697,000</u><br>\$27,020,268 | (1) |
|---|--|---|-----|
| OVERLAPPING GENERAL FUND DEBT:<br>Fresno County General Fund Obligations<br>Fresno County Pension Obligation Bonds<br>King County General Fund and Pension Obligation Bonds<br>Tulare County General Fund Obligations<br>Tulare County Office of Education Certificates of Participation<br>Kingsburg Elementary Charter School District Certificates of Participation<br>City of Kingsburg General Fund Obligations<br>TOTAL OVERLAPPING GENERAL FUND DEBT | 1.746%<br>1.746<br>1.049<br>1.504<br>1.504<br>100.000<br>92.804                            | \$ 1,020,537<br>6,324,584<br>202,068<br>534,551<br>554,402<br>6,727,000<br><u>2,385,051</u><br>\$17,748,193           |     |
| OVERLAPPING TAX INCREMENT DEBT:   |  | \$235,000   |     |
| COMBINED TOTAL DEBT   |  | \$45,003,461  | (2) |

(1) Excludes Refunding Bonds described herein.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and nonbonded capital lease obligations.

| Ratios to 2015-16 Assessed Valuation:Direct Debt (\$15,341,194)0.88%Total Direct and Overlapping Tax and Assessment DebtCombined Total Debt | 1.55% |
|---|-------|
| Ratios to Redevelopment Incremental Valuation (\$136,831,159)<br>Total Overlapping Tax Increment Debt0.17%                                  |       |

Source: California Municipal Statistics, Inc.

### CONTINUING DISCLOSURE

The District will execute a Continuing Disclosure Certificate in connection with the issuance of the Refunding Bonds in the form attached hereto as Appendix E. The District has covenanted therein, for the benefit of holders and beneficial owners of the Refunding Bonds to provide certain financial information and operating data relating to the District (an **"Annual Report"**) to the Municipal Securities Rulemaking Board not later than nine months after the end of the District's fiscal year (which currently would be March 31), commencing March 31, 2017 with the report for the 2015-16 Fiscal Year, and to provide notices of the occurrence of certain enumerated events. Such notices will be filed by the District with the Municipal Securities Rulemaking Board. The specific nature of the information to be contained in an Annual Report or the notices of enumerated events is set forth in "APPENDIX E – FORM OF CONTINUING DISCLOSURE CERTIFICATE." These covenants have been made in order to assist the Underwriter of the Refunding Bonds in complying with S.E.C. Rule 15c2-12(b)(5) (the **"Rule"**).

The District has existing disclosure undertakings that have been made pursuant to the Rule in connection with the issuance of other outstanding general obligation bonds and refunding general obligation bonds. See Appendix B under the heading "FINANCIAL INFORMATION – Long-Term Debt."

During the previous five years, the District has not timely complied with its obligations under prior continuing disclosure undertakings. In order to bring the District into compliance, Isom Advisors, a Division of Urban Futures, Inc. has made various filings on behalf of the District on July 23, 2014, on July 30, 2014, and on September 17, 2014. Notwithstanding the foregoing, the 1998 Bonds issued as current interest bonds matured in 2010, and pursuant to the continuing disclosure certificate for the 1998 Bonds, all reporting obligations terminate with respect to the 1998 Bonds when they mature and are paid in full. Therefore, no filings were made on July 23, 2014, July 30, 2014, or September 17, 2014 for the 1998 Bonds issued as current interest bonds. [CONFIRM/UPDATE]

The District has engaged its financial advisor, Isom Advisors, a Division of Urban Futures, Inc., to serve as its dissemination agent with respect to prior undertakings and the undertaking in connection with the Refunding Bonds.

None of the Counties, or any other entity other than the District shall have any obligation or incur any liability whatsoever with respect to the performance of the District's duties regarding continuing disclosure.

### VERIFICATION OF MATHEMATICAL ACCURACY

The Verification Agent, upon delivery of the Refunding Bonds, will deliver a report of the mathematical accuracy of certain computations, contained in schedules provided to them on behalf of the District, relating to (a) the sufficiency of the anticipated amount of proceeds of the Refunding Bonds and other funds available to pay, when due, the principal, whether at maturity or upon prior redemption, interest and redemption premium requirements of the Refunded Bonds and (b) the "yields" on the amount of proceeds held and invested prior to redemption of the Refunded Bonds and on the Refunding Bonds considered by Bond Counsel in connection with the opinion rendered by Bond Counsel that the Refunding Bonds are not "arbitrage bonds" within the meaning of Section 148 of the Internal Revenue Code of 1986, as amended.

The report of the Verification Agent will include the statement that the scope of their engagement is limited to verifying mathematical accuracy, of the computations contained in such schedules provided to them, and that they have no obligation to update their report because of events occurring, or data or information coming to their attention, subsequent to the date of their report.

## CERTAIN LEGAL MATTERS

#### **Absence of Material Litigation**

No litigation is pending or threatened concerning the validity of the Refunding Bonds, and a certificate to that effect, executed by an authorized officer of the District, will be furnished to the Underwriter at the time of the original delivery of the Refunding Bonds. The District is not aware of any litigation pending or threatened that (i) questions the political existence of the District, (ii) contests the District's ability to receive *ad valorem* taxes or to collect other revenues or (iii) contests the District's ability to issue and retire the Refunding Bonds.

The District is routinely subject to lawsuits and claims. In the opinion of the District, the aggregate amount of the uninsured liabilities of the District under these lawsuits and claims will not materially affect the financial position or operations of the District.

#### Legal Opinion

The proceedings in connection with the issuance of the Refunding Bonds are subject to the approval as to their legality of Jones Hall, A Professional Law Corporation, San Francisco, California, Bond Counsel for the District ("Bond Counsel"). The opinion of Bond Counsel with respect to the Refunding Bonds will be delivered in substantially the form attached hereto as Appendix D. Certain legal matters will also be passed upon for the District by Jones Hall as Disclosure Counsel ("Disclosure Counsel") and for the Underwriter by Kutak Rock, LLP, Denver, Colorado, as underwriter's counsel ("Underwriter's Counsel"). The fees of Bond Counsel, Disclosure Counsel and Underwriter's Counsel are contingent upon the issuance and delivery of the Refunding Bonds.

## TAX MATTERS

### Tax Exemption

**Federal Tax Status.** In the opinion of Jones Hall, A Professional Law Corporation, San Francisco, California, Bond Counsel, subject, however to the qualifications set forth below, under existing law, the interest on the Refunding Bonds is excluded from gross income for federal income tax purposes and such interest is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals and corporations, although for the purpose of computing the alternative minimum tax imposed on certain corporations, such interest is taken into account in determining certain income and earnings. [The Refunding Bonds are "qualified tax-exempt obligations" within the meaning of Section 265(b)(3) of the Internal Revenue Code of 1986 (the "Tax Code") such that, in the case of certain financial institutions (within the meaning of section 265(b)(5) of the Tax Code), a deduction for federal income tax purposes is allowed for 80 percent of that portion of such financial institution's interest expense allocable to interest payable on the Refunding Bonds.]

The opinions set forth in the preceding paragraph are subject to the condition that the District comply with all requirements of the Tax Code that must be satisfied subsequent to the issuance of the Refunding Bonds. The District has covenanted to comply with each such requirement. Failure to comply with certain of such requirements may cause the inclusion of such interest in gross income for federal income tax purposes to be retroactive to the date of issuance of the Refunding Bonds. Bond Counsel expresses no opinion regarding other federal tax consequences arising with respect to the ownership, sale or disposition of the Refunding Bonds, or the amount, accrual or receipt of interest on the Refunding Bonds.

Tax Treatment of Original Issue Discount and Premium. If the initial offering price to the public (excluding bond houses and brokers) at which a Refunding Bond is sold is less than the amount payable at maturity thereof, then such difference constitutes "original issue discount" for purposes of federal income taxes and State of California personal income taxes. If the initial offering price to the public (excluding bond houses and brokers) at which a Refunding Bond is sold is greater than the amount payable at maturity thereof, then such difference constitutes "original issue premium" for purposes of federal income taxes and State of California personal income taxes and State of California personal income taxes. *De minimis* original issue discount and original issue premium is disregarded.

Under the Tax Code, original issue discount is treated as interest excluded from federal gross income and exempt from State of California personal income taxes to the extent properly allocable to each owner thereof subject to the limitations described in the first paragraph of this section. The original issue discount accrues over the term to maturity of the Refunding Bond on the basis of a constant interest rate compounded on each interest or principal payment date (with straight-line interpolations between compounding dates). The amount of original issue discount accruing during each period is added to the adjusted basis of such Refunding Bonds to determine taxable gain upon disposition (including sale, redemption, or payment on maturity) of such Refunding Bond. The Tax Code contains certain provisions relating to the accrual of original issue discount in the case of purchasers of the Refunding Bonds who purchase the Refunding Bonds after the initial offering of a substantial amount of such maturity. Owners of such Refunding Bonds should consult their own tax advisors with respect to the tax consequences of ownership of Refunding Bonds with original issue discount, including the treatment of purchasers who do not purchase in the original offering, the allowance of a deduction for any loss on a sale or other disposition, and the treatment of accrued original issue discount on such Refunding Bonds under federal individual and corporate alternative minimum taxes.

Under the Tax Code, original issue premium is amortized on an annual basis over the term of the Refunding Bond (said term being the shorter of the Refunding Bond's maturity date or its call date). The amount of original issue premium amortized each year reduces the adjusted basis of the owner of the Refunding Bond for purposes of determining taxable gain or loss upon disposition. The amount of original issue premium on a Refunding Bond is amortized each year over the term to maturity of the Refunding Bond on the basis of a constant interest rate compounded on each interest or principal payment date (with straight-line interpolations between compounding dates). Amortized bond premium is not deductible for federal income tax purposes. Owners of premium Refunding Bonds, including purchasers who do not purchase in the original offering, should consult their own tax advisors with respect to State of California personal income tax and federal income tax consequences of owning such Refunding Bonds.

*California Tax Status.* In the further opinion of Bond Counsel, interest on the Refunding Bonds is exempt from California personal income taxes.

*Form of Opinion.* A copy of the proposed form of opinion of Bond Counsel is attached hereto as Appendix D.

### Other Tax Considerations

Current and future legislative proposals, if enacted into law, clarification of the Tax Code or court decisions may cause interest on the Bonds to be subject, directly or indirectly, to federal income taxation or to be subject to or exempted from state income taxation, or otherwise prevent beneficial owners from realizing the full current benefit of the tax status of such interest. The introduction or enactment of any such legislative proposals, clarification of the Tax Code or court decisions may also affect the market price for, or marketability of, the Bonds. Prospective purchasers of the Bonds should consult their own tax advisors regarding any pending or proposed federal or state tax legislation, regulations or litigation, as to which Bond Counsel expresses no opinion.

Owners of the Refunding Bonds should also be aware that the ownership or disposition of, or the accrual or receipt of interest on, the Refunding Bonds may have federal or state tax consequences other than as described above. Bond Counsel expresses no opinion regarding any federal or state tax consequences arising with respect to the Refunding Bonds other than as expressly described above.

### RATING

Standard & Poor's Ratings Services, a Standard & Poor's Financial Services LLC business (**"S&P"**) has assigned a rating of "\_\_\_\_" to the Refunding Bonds. Such rating reflects only the view of S&P and an explanation of the significance of such rating may be obtained only from S&P. The District has provided certain additional information and materials to S&P (some of which does not appear in this Official Statement). There is no assurance that such rating will continue for any given period of time or that the rating will not be revised downward or withdrawn entirely by S&P, if in the judgment of such 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 Refunding Bonds.

### UNDERWRITING

The Refunding Bonds are being purchased by Stifel, Nicolaus & Company, Incorporated (the "**Underwriter**"). The Underwriter has agreed to purchase the Refunding Bonds at a price of \$\_\_\_\_\_\_ (which is equal to the initial principal amount of the Refunding Bonds, plus net original issue premium of \$\_\_\_\_\_\_ and less Underwriter's discount of \$\_\_\_\_\_\_). The purchase contract relating to the Refunding Bonds provides that the Underwriter will purchase all of the Refunding Bonds (if any are purchased), and provides that the Underwriter's obligation to purchase is subject to certain terms and conditions, including the approval of certain legal matters by counsel.

The Underwriter may offer and sell Refunding Bonds to certain dealers and others at prices lower than the offering prices stated on the inside cover page hereof. The offering prices may be changed by the Underwriter.

## ADDITIONAL INFORMATION

The discussions herein about the Bond Resolution, the Escrow Agreement and the Continuing Disclosure Certificate are brief outlines of certain provisions thereof. Such outlines do not purport to be complete and for full and complete statements of such provisions reference is made to such documents. Copies of these documents mentioned are available from the Underwriter and following delivery of the Refunding Bonds will be on file at the offices of the Paying Agent in Los Angeles, California.

References are also made herein to certain documents and reports relating to the District; such references are brief summaries and do not purport to be complete or definitive. Copies of such documents are available upon written request to the District. The District may impose charges for copying, mailing and handling.

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 to be construed as a contract or agreement between the District and the purchasers or Owners of any of the Refunding Bonds.

The execution and delivery of this Official Statement have been duly authorized by the District.

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT

Ву:\_\_\_\_\_

Superintendent

## APPENDIX A

# AUDITED FINANCIAL STATEMENTS OF THE DISTRICT FOR FISCAL YEAR ENDING JUNE 30, 2015

## APPENDIX B

## GENERAL AND FINANCIAL INFORMATION ABOUT THE DISTRICT

### GENERAL DISTRICT INFORMATION

The information in this and other sections concerning the District's operations, financial information, and operating budget 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 of or interest on the Refunding Bonds is payable from the general fund of the District. The Refunding Bonds are payable from the proceeds of an ad valorem tax required to be levied by the Counties, within their own Counties, in an amount sufficient for the District's payment thereof. See "SECURITY FOR THE REFUNDING BONDS" in the front half of the Official Statement.

### **General Information**

The District, located in the San Joaquin Valley of central California, serves the City of Kingsburg, and certain adjacent unincorporated areas of central Fresno County, western Tulare County, and northeastern Kings County, in the State of California, and encompasses approximately 55 square miles.

The City of Kingsburg, California, is located in Fresno County on the banks of the Kings River. The City is located approximately 20 miles southeast of the City of Fresno. The City is served by State Route 99, a major freeway link between Bakersfield and Chico.

The District currently has two high schools serving students in grades 9-12. Total enrollment for the 2015-16 school year is approximately 1,194 students.

#### Administration

**Board of Trustees.** 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 of Trustees, together with their office and the date their term expires, are listed below:

#### Board of Trustees Kingsburg Joint Union High School District

| Name            | Office    | Term Expires  |
|-----------------|-----------|---------------|
| Mike Serpa      | President | November 2018 |
| Brent Lunde     | Clerk     | November 2018 |
| Rick Jackson    | Member    | November 2016 |
| Steve Nagle     | Member    | November 2018 |
| Johnie Thompson | Member    | November 2018 |

**Superintendent and Administrative Personnel**. The Superintendent of the District, appointed by the Board of Trustees, is responsible for management of the day-to-day operations and supervises the work of other District administrators. Randy Morris is currently serving as the Superintendent and Andrea Salvador serves as the Chief Business Officer. The

following is a short description of the educational and professional backgrounds of the Superintendent and Chief Business Officer:

<u>Randy Morris, Superintendent</u>. Randy Morris graduated from Fresno State College and was a teacher at the Washington Union High School District prior to becoming assistant principal at the District in 2004. He became the Superintendent of the District in 2010.

<u>Andrea Salvador, Chief Business Officer</u>. Andrea Salvador attended Fresno State College and has worked as a Chief Business Officer for thirty-four years. She has been the Chief Business Officer for the District for twenty-three years.

#### **Recent Enrollment Trends**

The following table shows recent enrollment history for the District with estimates for fiscal year 2016-17.

#### ANNUAL ENROLLMENT Fiscal Years 2008-09 through 2015-16 Kingsburg Joint Union High School District

\*Estimate.

Source: Enrollment: State Department of Education; Kingsburg Joint Union High School District for 2015-16 and 2016-17.

#### **Employee Relations**

The employees of the District are represented by various bargaining units, as follows:

### BARGAINING UNITS Kingsburg Joint Union High School District

| Employee<br>Group | No. of FTE<br>Employees | Representation   | Contract Expiration<br>Date |
|-------------------|-------------------------|--|-----------------------------|
| Certificated      | 57.7                    | Kingsburg Joint Union High School District<br>Teachers Association, an association of<br>the California Teachers Association | June 30, 2016               |
| Classified        | 28.0                    | California Schools Employees Association,<br>Chapter No. 226   | June 30, 2016               |

Management and confidential employees are not represented by any formal labor union.

### DISTRICT FINANCIAL INFORMATION

The information in this and other sections concerning the District's operations and operating budget 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 of or interest on the Refunding Bonds is payable from the general fund of the District. The Refunding Bonds are payable from the proceeds of an ad valorem tax required to be levied by the Counties within their own Counties in an amount sufficient for the District's payment thereof.

#### **Education Funding Generally**

School districts in California receive operating income primarily from two sources: the State funded portion, which is derived from the State's general fund, and a locally funded portion, being the district's share of the one percent general *ad valorem* tax levy authorized by the California Constitution. As a result, decreases or deferrals in education funding by the State could significantly affect a school district's revenues and operations.

From 1973-74 to 2012-13, California school districts operated under general purpose revenue limits established by the State Legislature. In general, revenue limits were calculated for each school district by multiplying (1) the average daily attendance ("ADA") for such district by (2) a base revenue limit per unit of ADA. The revenue limit calculations were adjusted annually in accordance with a number of factors designated primarily to provide cost of living increases and to equalize revenue samong all California school districts of the same type. Funding of the District's revenue limit was provided by a mix of local property taxes and State apportionments of basic and equalization aid. Generally, the State apportionments amounted to the difference between the District's revenue limit and its local property tax revenues.

The fiscal year 2013-14 State budget package replaced the previous K-12 finance system with a new formula known as the Local Control Funding Formula (the "LCFF"). Under the LCFF, revenue limits and most state categorical programs were eliminated. School districts instead receive funding based on the demographic profile of the students they serve and gain greater flexibility to use these funds to improve outcomes of students. The LCFF creates funding targets based on student characteristics. For school districts and charter schools, the LCFF funding targets consist of grade span-specific base grants plus supplemental and concentration grants that reflect student demographic factors. The LCFF includes the following components:

- A base grant for each local education agency per unit of ADA, which varies with respect to different grade spans. The base grant is \$2,375 more than the average revenue limit provided prior to LCFF implementation. The base grants will be adjusted upward each year to reflect cost-of-living increases. In addition, 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 grades K-3 and the provision of career technical education in grades 9-12.
- A 20% supplemental grant for English learners, students from low-income families and foster youth to reflect increased costs associated with educating those students.
- An additional concentration grant of up to 50% of a local education agency's base grant, based on the number of English learners, students from low-income

families and foster youth served by the local agency that comprise more than 55% of enrollment.

• An economic recovery target to ensure that almost every local education agency receives at least their pre-recession funding level, adjusted for inflation, at full implementation of the LCFF.

The LCFF was implemented for fiscal year 2013-14 and will be phased in gradually. Beginning in fiscal year 2013-14, an annual transition adjustment was required to be calculated for each school district, equal to each district's proportionate share of the appropriations included in the State budget (based on the percentage of each district's students who are low-income, English learners, and foster youth ("Targeted Students")), to close the gap between the prior-year funding level and the target allocation at full implementation of LCFF. In each year, districts will have the same proportion of their respective funding gaps closed, with dollar amounts varying depending on the size of a district's funding gap.

Based on revenue projections, districts will reach what is referred to as "full funding" in eight years, or fiscal year 2020-21. This projection assumes that the State's economy will improve each year; if the economy falters it could take longer to reach full funding.

The target LCFF amounts for State school districts and charter schools based on grade levels and Targeted Students is shown below.

| Grade<br>Span | Base<br>Grant <sup>(2)</sup> | K-3 Class<br>Size<br>Reduction<br>and 9-12<br>Adjustments | Average<br>Assuming 0%<br>Targeted<br>Students | Average<br>Assuming 25%<br>Targeted<br>Students | Average<br>Assuming 50%<br>Targeted<br>Students | Average<br>Assuming<br>100% Targeted<br>Students |
|---------------|------------------------------|---|--|---|---|--|
| K-3           | \$6,845                      | \$712   | \$7,557  | \$7,935   | \$8,313   | \$10,769   |
| 4-6           | 6,947                        | N/A   | 6,947  | 7,294   | 7,642   | 9,899  |
| 7-8           | 7,154                        | N/A   | 7,154  | 7,512   | 7,869   | 10,194   |
| 9-12          | 8,289                        | \$216   | 8,505  | 8,930   | 9,355   | 12,119   |

## Grade Span Funding at Full LCFF Implementation<sup>(1)</sup> (Target Amount)

(1) Full implementation of LCFF expected in fiscal year 2020-21.

(2) Does not include adjustments for cost of living.

Source: California Department of Education.

The new legislation included a "hold harmless" provision which provided that a district or charter school would maintain total revenue limit and categorical funding at least equal to its 2012-13 level, unadjusted for changes in ADA or cost of living adjustments.

The LCFF includes an accountability component. Districts are required to increase or improve services for English language learners, low income, and foster youth students in proportion to supplemental and concentration grant funding received. All school districts, county offices of education, and charter schools are required to develop and adopt local control and accountability plans, which identify local goals in areas that are priorities for the State, including pupil achievement, parent engagement, and school climate.

County superintendents review and provide support to the districts under their jurisdiction, and the Superintendent of Public Instruction performs a corresponding role for

county offices of education. In addition, the 2013-14 Budget created the California Collaborative for Education Excellence to advise and assist school districts, county offices of education, and charter schools in achieving the goals identified in their plans. Under the LCFF and related legislation, the State will continue to measure student achievement through statewide assessments, produce an Academic Performance Index for schools and subgroups of students, determine the contents of the school accountability report card, and establish policies to implement the federal accountability system.

#### **District Accounting Practices**

The accounting practices 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.

District accounting is organized on the basis of fund groups, with each group consisting of a separate set of self-balancing accounts containing assets, liabilities, fund balances, revenues and expenditures. The major fund classification is the general fund which accounts for all financial resources not requiring a special fund placement. The District's fiscal year begins on July 1 and ends on June 30.

District expenditures are accrued at the end of the fiscal year to reflect the receipt of goods and services in that year. Revenues generally are recorded on a cash basis, except for items that are susceptible to accrual (measurable and/or available to finance operations). Current taxes are considered susceptible to accrual. Revenues from specific state and federally funded projects are recognized when qualified expenditures have been incurred. State block grant apportionments are accrued to the extent that they are measurable and predictable. The State Department of Education sends the District updated information from time to time explaining the acceptable accounting treatment of revenue and expenditure categories.

The Governmental Accounting Standards Board ("GASB") published its Statement No. 34 "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments" on June 30, 1999. Statement No. 34 provides guidelines to auditors, state and local governments and special purpose governments such as school districts and public utilities, on new requirements for financial reporting for all governmental agencies in the United States. Generally, the basic financial statements and required supplementary information should include (i) Management's Discussion and Analysis; (ii) financial statements prepared using the economic measurement focus and the accrual basis of accounting, (iii) fund financial statements prepared using the current financial resources measurement focus and the modified accrual method of accounting and (iv) required supplementary information.

#### **Financial Statements**

**General**. 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. The District's June 30, 2015 Audited Financial Statements were prepared by Linger, Peterson, Shrum & Co., Fresno, California and are attached hereto as Appendix A. Audited financial statements for the District for prior fiscal years are on file with the District and available for public inspection with the District's Business Office, 1900 18th Avenue, Kingsburg, California 93631, Telephone: (559) 897-7721. The District has not requested, and

the auditor has not provided, any review or update of such Financial Statements in connection with inclusion in this Official Statement. Copies of financial statements will be mailed to prospective investors and their representatives upon written request to the District. The District may impose a charge for copying, mailing and handling.

*General Fund Revenues, Expenditures and Changes in Fund Balance*. The following table shows the audited income and expense statements for the District for the fiscal years 2011-12 through 2014-15.

## REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE Fiscal Years 2011-12 through 0214-15 (Audited), Kingsburg Joint Union High School District

| Devenues                                     | Audited<br>2011-12 | Audited<br>2012-13 | Audited<br>2013-14 | Audited<br>2014-15 |
|--|--------------------|--------------------|--------------------|--------------------|
| Revenues<br>Total Revenue Limit/LCFF Sources | \$6,743,029        | \$6,922,537        | \$8,627,346        | \$9,199,138        |
| Federal Revenues                             | 385,1437           | 624,248            | 678,594            | 771,826            |
| Other state revenues                         | 1,361,120          | 1,730,374          | 1,126,927          | 681,836            |
| Other local revenues                         | 406,653            | 433,141            | 377,832            | 464,639            |
| Total Revenues                               | 8,896,239          | 9,710,300          | 10,810,699         | 11,117,439         |
|  | 0,050,255          | 5,710,000          | 10,010,000         | 11,111,100         |
| Expenditures                                 | 5,919,257          | 6,164,703          | 6,426,354          | 7,062,676          |
| Instruction                                  | 19,606             | 21,016             | 15,114             | 16,057             |
| Supervision of instruction                   | 6,098              | 6,845              | 7,019              | 36,999             |
| Instructional Library and Technology         | 428,439            | 491,618            | 572,589            | 641,104            |
| School site administration                   | 325,150            | 455,673            | 561,392            | 317,332            |
| Home-To-School Transportation                | 68,624             | 433,073            | 501,552            | 13,115             |
| Food Services                                | 607,574            | 477,276            | 522,344            | 535,849            |
| Other Pupil Services                         | 578,049            | 492,455            | 699,955            | 792,970            |
| Other General Administration                 | 996,998            | 988,714            | 1,012,249          | 1,268,783          |
| Plant Services                               | 45,833             | 45,243             | 21,448             | 22,500             |
| Facility acquisition and construction        | 258,188            | 235,808            | 242,236            | 260,030            |
| Ancillary Services                           |                    | 235,808            | 45,471             | 61,952             |
| Community Services                           | 17,293             |                    | 320,378            | 285,835            |
| Other Outgo                                  | 217,627            | 224,966            |                    | 11,315,202         |
| Total Expenditures                           | 9,488,736          | 9,606,429          | 10,446,549         | 11,315,202         |
| Excess of Revenues Over/(Under) Expenditures | (592,497)          | 103,871            | 364,150            | (197,763)          |
| Other Financing Sources (Uses)               |                    |                    |                    |                    |
| Operating transfers in                       | 65,023             | 21,831             | 84,796             | 13,559             |
| Operating transfers out                      | (10,560)           | (54,040)           | (41,040)           | (46,040)           |
| Total Financing Sources (Uses)               | 54,463             | (32,209)           | 43,756             | (32,481)           |
| Net change in fund balance                   | (538,034)          | 71,662             | 407,906            | (230,244)          |
| Fund Balance, July 1 <sup>(1)</sup>          | 2,688,593          | 2,150,559          | 2,222,221          | 2,630,127          |
| Fund Balance, June 30                        | \$2,150,559        | \$2,222,221        | \$2,630,127        | \$2,399,883        |

(1) The District's prior year fund balance for the general fund has been restated as of June 30, 2011, to conform to GASB Statement No. 54's definition of governmental funds.

Source: District Audit Reports.

#### **District Budget and Interim Financial Reporting**

**Budgeting – Education Code 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 school districts to use a dual budget adoption option. Instead, all school districts must be on a single budget cycle. A budget is only readopted if it is disapproved by the county office of education, or as needed.

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, will determine if the budget includes the expenditures necessary to implement the local control and accountability plan and determine if the budget includes a combined assigned and unassigned ending fund balance that exceeds the minimum recommended reserve for economic uncertainties. On or before August 15, the county superintendent will 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. The law does not provide for conditional approvals; budgets must be either approved or disapproved. No later than August 20, the county superintendent must notify the Superintendent of Public Instruction of all school districts whose budget has been disapproved.

For a district whose budget has 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 Certifications Regarding Ability to Meet Financial Obligations. 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 thencurrent fiscal year and, based on current forecasts, for the subsequent two fiscal years. The County Superintendent 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 subsequent two fiscal years. A negative certification is assigned to any school district that is deemed unable to meet its financial obligations for the remainder of the 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 two subsequent fiscal years.

Under California law, any school district and office of education that has a qualified or negative certification in any fiscal year may not issue, in that fiscal year or in the next succeeding fiscal year, certificates of participation, tax anticipation notes, revenue bonds or any other debt instruments that do not require the approval of the voters of the district, unless the applicable County Superintendent of schools determines that the district's repayment of indebtedness is probable.

*District's Budget Approval/Disapproval and Certification History.* The District has not received any qualified or negative certifications of its financial reports in the past five years, nor have any of its budgets been disapproved in the past five years. The District's most recent interim report, the Second Interim Report for fiscal year 2015-16, was certified as positive.

Copies of the District's budget, interim reports and certifications may be obtained upon request from the District Office at Kingsburg Joint Union High School District, 1900 18th Avenue, Kingsburg, California 93631, Telephone: (559) 897-7721. The District may impose charges for copying, mailing and handling.

*District's 2015-16 Budget and Projections*. The following table shows the income and expense statements for the District for fiscal year 2015-16 (Approved Budget and 2nd Interim Report).

## REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE Fiscal Year 2014-15 (Adopted Budget and 2nd Interim Report) Kingsburg Joint Union High School District

| Revenues   | Adopted Budget<br>2015-16 | 2nd Interim Report<br>2015-16 |
|--|---------------------------|-------------------------------|
| LCFF Sources   | \$10,277,537              | \$10,332,947                  |
| Federal Revenues   | 749,594                   | 873,312                       |
| Other State Revenues                                     | 893,663                   | 982,999                       |
| Other Local Revenues                                     | 523,139                   | 876,227                       |
| Total Revenues   | 12,443,933                | 13,065,485                    |
| <u>Expenditures</u>                                      |                           |                               |
| Certificated Salaries                                    | 5,791,653                 | 5,887,577                     |
| Classified Salaries                                      | 1,500,218                 | 1,551,710                     |
| Employee Benefits  | 2,606,186                 | 2,617,873                     |
| Books and Supplies                                       | 382,548                   | 515,828                       |
| Services & Other Operating Expenditures                  | 1,180,768                 | 1,391,059                     |
| Capital Outlay   | 696,610                   | 696,610                       |
| Other Outgo (excluding indirect costs)                   | 318,858                   | 321,355                       |
| Other Outgo - Transfers of Indirect Costs                | H                         |                               |
| Total Expenditures                                       | 12,979,515                | 12,950,581                    |
| Excess of Revenues Over/(Under)<br>Expenditures          | 85,970                    | 66,914                        |
| Other Financing Sources (Uses)<br>Operating transfers in | 1.600                     | 1,600                         |
| Operating transfers out                                  | (71,040)                  | (56,040)                      |
| Total Other Financing Sources (Uses)                     | (69,440)                  | (54,440)                      |
| Net change in fund balance                               | 31,530                    | 12,474                        |
| Fund Balance, July 1                                     | 2,353,290                 | 2,353,290                     |
| Fund Balance, June 30                                    | \$2,384,821               | \$2,365,764                   |

Source: District Adopted Budgets for Fiscal Years 2013-14 and 2014-15.

**District Reserves.** In general, the State requires that California school districts maintain the equivalent of 3% of annual general fund expenditures in reserve to be available during financial crisis. The District's Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts, equal to no less than two months of general fund operating expenditures, or 3% of General Fund expenditures and other financing uses.

In connection with legislation adopted in connection with the State's fiscal year 2014-15 Budget (**"SB 858"**), the Education Code was amended to provide that, beginning in fiscal year 2015-16, if a district's proposed budget includes a local reserve above the minimum recommended level, the governing board must provide the information for review at the annual public hearing on its proposed budget. In addition, SB 858 included a provision, which became effective upon the passage of Proposition 2 at the November 4, 2014 statewide election, which limits the amount of reserves that may be maintained at the district level. Specifically, the legislation, among other things, enacted Education Code Section 42127.01, which became operative December 15, 2014, and provides that in any fiscal year immediately after a fiscal year in which a transfer is made to the State's Public School System Stabilization Account (the Proposition 98 reserve), a school district may not adopt a budget that contains a reserve for economic uncertainties in excess of twice the applicable minimum recommended reserve for economic uncertainties established by the State Board (for school districts with ADA over 400,000, the limit is three times the amount). Exemptions can be granted by the County Superintendent under certain circumstances.

In August of 2015, Senate Bill 799 (**\*SB 799**") was introduced into the State Senate in response to SB 858 proposing reforms to the reserve cap. SB 799 proposes a cap on unassigned reserves and special reserves for other than capital outlay of seventeen percent, with exemptions from the cap for school districts with less then 2,500 average daily attendance and basic aid districts.

The District cannot predict how SB 858 or SB 799, if enacted, will impact its reserves and future spending.

## Attendance - Revenue Limit and LCFF Funding

As described herein, prior to fiscal year 2013-14, school districts in California derived most State funding based on a formula which considered a revenue limit per unit of ADA. With the implementation of the LCFF, commencing in fiscal year 2013-14, school districts receive base funding based on ADA, and may also be entitled to supplemental funding, concentration grants and funding based on an economic recovery target. The following table sets forth total LCFF funding and ADA for the District for fiscal years 2013-14 through 2015-16 (projected).

## AVERAGE DAILY ATTENDANCE AND DEFICITED REVENUE LIMIT Fiscal Years 2011-12 through 2016-17 (Projected) Kingsburg Joint Union High School District

| Fiscal Year            | ADA <sup>(1)</sup> | Total LCFF<br>Funding |
|------------------------|--------------------|-----------------------|
| 2013-14                | 1,141              | \$8,627,346           |
| 2014-15                | 1,153              | 9,199,138             |
| 2015-16 <sup>(2)</sup> | 1,153              | 10,332,947            |

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P-2 for Fiscal Years 2013-14 and 2014-15; 2nd Interim for 2015-16.
 Projected.
 Source: Kingsburg Joint Union High School District.

#### **Revenue Sources**

The District categorizes its general fund revenues into four sources, being LCFF, Federal Revenues, Other State Revenues and Local Revenues. Each of these revenue sources is described below.

*LCFF Sources.* District funding is provided by a mix of (1) local property taxes and (2) State apportionments of funding under the LCFF. Generally, the State apportionments will amount to the difference between the District's LCFF funding entitlement and its local property tax revenues.

Beginning in 1978-79, Proposition 13 and its implementing legislation provided for each county to levy (except for levies to support prior voter-approved indebtedness) and collect all property taxes, and prescribed how levies on countywide property values are to be shared with local taxing entities within each county.

The principal component of local revenues is the school district's property tax revenues, i.e., the district's share of the local 1% property tax, received pursuant to Sections 75 and following and Sections 95 and following of the California Revenue and Taxation Code. Education Code Section 42238(h) itemizes the local revenues that are counted towards the base revenue limit before calculating how much the State must provide in equalization aid. Historically, the more local property taxes a district received, the less State equalization aid it is entitled to.

*Federal Revenues.* The federal government provides funding for several District programs, including special education programs, programs under No Child Left Behind, the Individuals With Disabilities Education Act, and specialized programs such as Drug Free Schools.

Other Local Revenues. In addition to property taxes, the District receives additional local revenues from items such as interest earnings, leases and rentals, and other local sources.

#### **District Retirement Systems**

Qualified employees of the District are covered under multiple-employer defined benefit pension plans maintained by agencies of the State. Certificated employees are members of the State Teachers' Retirement System ("STRS") and classified employees are members of the

Public Employees' Retirement System ("PERS"). Both STRS and PERS are operated on a statewide basis. The information set forth below regarding the STRS and PERS 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.

*Implementation of GASB Nos. 68 and 71*. Commencing with fiscal year ended June 30, 2015, the District implemented the provisions of GASB Statement Nos. 68 and 71 which require certain new pension disclosures in the notes to its audited financial statements commencing with the audit for fiscal year 2014-15. Statement No. 68 generally requires the District to recognize its proportionate share of the unfunded pension obligation for STRS and PERS by recognizing a net pension liability measured as of a date (the measurement date) no earlier than the end of its prior fiscal year. As a result of the implementation of GASB Statement Nos. 68 and 71, the District may have to reflect a restatement of its beginning net position as of July 1, 2014. See "APPENDIX A - Audited Financial Statements of the District For Fiscal Year Ending June 30, 2015" and particularly Note 3.

*STRS*. All full-time certificated employees participate in STRS, a cost-sharing, multipleemployer contributory public employee retirement system. STRS provides retirement, disability and survivor benefits to plan members and beneficiaries under a defined benefit program. Benefit provisions and contribution amounts are established by State statutes, as legislatively amended. The program is funded through a combination of investment earnings and statutorily set contributions from three sources: employees, employers and the State. The District's employer contributions to STRS for recent fiscal years are set forth in the following table.

| Fiscal Year | Amount    |
|-------------|-----------|
| 2011-12     | \$366,203 |
| 2012-13     | 369,759   |
| 2013-14     | 407,636   |
| 2014-15     | 464,272   |
| 2015-16*    | 593,362   |

## STRS Contributions Kingsburg Joint Union High School District

\* 2nd Interim Report. Source: The District.

Historically, employee, employer and State contribution rates did not vary annually to account for funding shortfalls or surpluses in the STRS plan. In recent years, the combination of investment earnings and statutory contributions were not sufficient to pay actuarially required amounts. As a result, the STRS defined benefit program showed an estimated unfunded actuarial liability of approximately \$72.7 billion as of June 30, 2014 (the date of the last actuarial valuation). In connection with the State's adoption of its fiscal year 2014-15 Budget, the Governor signed into law Assembly Bill 1469 ("AB 1469"), which represents a legislative effort to address the unfunded liabilities of the STRS pension plan. AB 1469 addressed the funding gap by increasing contributions by employees, employers and the State. In particular, employer contribution rates are scheduled to increase through at least fiscal year 2020-21, from a contribution rate of 8.25% in fiscal year 2013-14 to 19.1% in fiscal year 2020-21. Thereafter, employer contribution rates will be determined by the STRS board to reflect the contribution required to eliminate unfunded liabilities by June 30, 2046.

The District's employer contribution rates for fiscal years 2014-15 and 2015-16 were 8.88% and 10.73%, respectively. Projected employer contribution rates for school districts (including the District) for fiscal year 2016-17 through fiscal year 2020-21 are set forth in the following table.

## PROJECTED EMPLOYER CONTRIBUTION RATES (STRS) Fiscal Years 2016-17 through 2020-21

|   | Fiscal Year | Projected Employer<br>Contribution Rate <sup>(1)</sup> |
|---|-------------|--|
| - | 2016-17     | 12.58%   |
|   | 2017-18     | 14.43  |
|   | 2018-19     | 16.28  |
|   | 2019-20     | 18.13  |
|   | 2020-21     | 19.10  |

(1) Expressed as a percentage of covered payroll. Source: AB 1469

**PERS.** All full-time and some part-time classified employees participate in PERS, an agent multiple-employer contributory public employee retirement system that acts as a common investment and administrative agent for participating public entities within the State. PERS provides retirement, disability, and death benefits to plan members and beneficiaries. The District is part of a cost-sharing pool within PERS known as the "Schools Pool." Benefit provisions are established by State statutes, as legislatively amended. Contributions to PERS are made by employers and employees. Each fiscal year, the District is required to contribute an amount based on an actuarially determined employer rate. The District's employer contributions to PERS for recent fiscal years are set forth in the following table.

## PERS Contributions Kingsburg Joint Union High School District Fiscal Years 2011-12 through 2015-16 (Projected)

| Fiscal Year | Amount    |
|-------------|-----------|
| 2011-12     | \$107,825 |
| 2012-13     | 105,050   |
| 2013-14     | 92,274    |
| 2014-15     | 112,838   |
| 2015-16*    | 142,011   |

\*Projected in 2nd Interim Report.

Source: Kingsburg Joint Union High School District.

Like the STRS program, the PERS program has experienced an unfunded liability in recent years. The PERS unfunded liability, on a market value of assets basis, was approximately \$8.7 billion as of June 30, 2014 (the date of the last actuarial valuation). To address this issue, the PERS board has taken a number of actions. In April 2013, for example, the PERS board approved changes to the PERS amortization and smoothing policy intended to reduce volatility in employer contribution rates. In addition, in April 2014, PERS set new contribution rates, reflecting new demographic assumptions and other changes in actuarial assumptions. The new rates and underlying assumptions, which are aimed at eliminating the unfunded liability of PERS in approximately 30 years, will be implemented for school districts

beginning in fiscal year 2016-17, with the costs spread over 20 years and the increases phased in over the first five years.

The District's employer contribution rates for fiscal years 2014-15 and 2015-16 were 11.771% and 11.847%, respectively. Projected employer contribution rates for school districts (including the District) for fiscal year 2016-17 through fiscal year 2020-21 are set forth in the following table.

## PROJECTED EMPLOYER CONTRIBUTION RATES (PERS) Fiscal Years 2016-17 through 2020-21<sup>(1)</sup>

| Fiscal Year | Projected Employer<br>Contribution Rate <sup>(2)</sup> |
|-------------|--|
| 2016-17     | 15.0%  |
| 2017-18     | 16.6   |
| 2018-19     | 18.2   |
| 2019-20     | 19.9   |
| 2020-21     | 20.4   |

(1) Rates were estimated by PERS in 2014 using 2012 financial data. The PERS board is expected to approve official employer contribution rates for each fiscal year shown during the immediately preceding fiscal year.
 (2) Expressed as a percentage of covered payroll.

Source: PERS

California Public Employees' Pension Reform Act of 2013. On September 12, 2012, the Governor signed into law the California Public Employees' Pension Reform Act of 2013 ("PEPRA"), which impacted various aspects of public retirement systems in the State, including the STRS and PERS programs. In general, PEPRA (i) increased the retirement age for public employees depending on job function, (ii) capped the annual pension benefit payouts for public employees hired after January 1, 2013, (iii) required public employees hired after January 1, 2013 to pay at least 50% of the costs of their pension benefits (as described in more detail below), (iv) required final compensation for public employees hired after January 1, 2013 to be determined based on the highest average annual pensionable compensation earned over a period of at least 36 consecutive months, and (v) attempted to address other perceived abuses in the public retirement systems in the State. PEPRA applies to all public employee retirement systems in the State, except the retirement systems of the University of California, and charter cities and charter counties whose pension plans are not governed by State law. PEPRA's provisions went into effect on January 1, 2013 with respect to new State, school, and city and local agency employees hired on or after that date; existing employees who are members of employee associations, including employee associations of the District, have a five-year window to negotiate compliance with PEPRA through collective bargaining.

PERS has predicted that the impact of PEPRA on employees and employers, including the District and other employers in the PERS system, will vary, based on each employer's current level of benefits. As a result of the implementation of PEPRA, new members must pay at least 50% of the normal costs of the plan, which can fluctuate from year to year. To the extent that the new formulas lower retirement benefits, employer contribution rates could decrease over time as current employees retire and employees subject to the new formulas make up a larger percentage of the workforce. This change would, in some circumstances, result in a lower retirement benefit for employees than they currently earn. With respect to the STRS pension program, employees hired after January 1, 2013 will pay the greater of either (1) fifty percent of the normal cost of their retirement plan, rounded to the nearest one-quarter percent, or (2) the contribution rate paid by then-current members (i.e., employees in the STRS plan as of January 1, 2013). The member contribution rate could be increased from this level through collective bargaining or may be adjusted based on other factors. Employers will pay at least the normal cost rate, after subtracting the member's contribution.

The District is unable to predict the amount of future contributions it will have to make to PERS and STRS as a result of the implementation of PEPRA, and as a result of negotiations with its employee associations, or, notwithstanding the adoption of PEPRA, resulting from any legislative changes regarding the PERS and STRS employer contributions that may be adopted in the future.

Additional Information. Additional information regarding the District's retirement programs is available in Note L to the District's audited financial statements attached hereto as APPENDIX A. In addition, both STRS and PERS issue separate comprehensive financial reports that include financial statements and required supplemental information. Copies of such reports may be obtained from STRS and PERS, respectively, as follows: (i) STRS, P.O. Box 15275, Sacramento, California 95851-0275; and (ii) PERS, 400 Q Street, Sacramento, California 95851-0275; and PERS and PERS can also be obtained at their websites, www.calstrs.com and www.calpers.ca.gov, respectively. The references to these Internet websites are shown for reference and convenience only and the information contained on such websites is not incorporated by reference into this Official Statement. The information contained on these websites may not be current and has not been reviewed by the District or the Underwriter for accuracy or completeness.

### Other Post-Employment Retirement Benefits

The District currently has in place a plan of providing Other Post Employment Health Care Benefits (**"OPEB"**) to its certificated retirees. The District implemented GASB Statement No. 45 for fiscal year ended June 30, 2010.

**Plan Description**. The District provides postemployment health care benefits to age 65 to all employees who retire from the District with at least 20 years of service and who have attained the age of 55 by the date of retirement (the "**Plan**"). The District pays the cost of medical, dental and vision premiums for eligible retirees, up to a dollar cap based on the composite rate package for active employees. Retirees pay the cost of any additional coverage over and above the applicable dollar cap, plus each retired employee reimburses the District \$25 per month or \$300 per year regardless of plan or tier. District paid benefits end at age 65.

Annual OPEB Cost and Net OPEB Obligation. The District's annual OPEB cost (expense) is calculated based on the annual required contribution ("ARC"), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The District has elected to use a thirty year amortization. The District currently pays for OPEB on a "pay-as-you-go" basis, meaning the District pays the costs of such benefits for current retirees. For fiscal year 2014-15 the District contributed \$150,808 to the Plan.

The following table shows the components of the District's annual OPEB cost for 2014-15, the amount actually contributed to the plan and changes in the District's net OPEB obligation to the plan:

| Annual Required Contribution (ARC)         | \$214,998          |
|--|--------------------|
| Interest on net OPEB obligation            | 16,376             |
| Adjustment to annual required contribution | <u>(23,676)</u>    |
| Annual OPEB cost (expense)                 | 207,698            |
| Contributions made                         | ( <u>150,808</u> ) |
| Increase in net OPEB obligation            | 56,890             |
| Net OPEB obligation, beginning of year     | <u>409,403</u>     |
| Net OPEB obligation, end of year           | <u>\$466,293</u>   |

*Funded Status and Funding Progress.* As of July 1, 2014, the most recent actuarial valuation date, the District's unfunded actuarial liability (UAAL) was \$1,854,730. The annual payroll for active employees covered by the Plan in the actuarial valuation for the 2014-15 fiscal year was \$6,563,881 for a ratio of the UAAL to covered payroll of 28.26%.

For more information regarding the District's OPEB and assumptions used in the Actuarial Study, see Note 12 in the District's 2014-15 Audit in Appendix A hereto.

#### General Obligation Bonds

General obligation bonds of the District outstanding as of August 2, 2015 are set forth in the table below. See "DEBT SERVICE SCHEDULES" in the body of this Official Statement for the annual debt service requirements of the District's outstanding bonds.

## OUTSTANDING GENERAL OBLIGATION BONDS Kingsburg Joint Union High School District

| Dated Date | Series   | Amount of<br>Original Issue | Outstanding as of<br>August 2, 2015 |
|------------|--|-----------------------------|-------------------------------------|
|            | General Obligation Bonds, Election of 1998, Series |                             |                                     |
| 8/20/1998  | 1998   | \$10,095,326.55             |                                     |
|            | General Obligation Bonds, Election of 2006, Series |                             |                                     |
| 12/14/2006 | 2006   | \$5,999,841.40              |                                     |
|            | General Obligation Bonds, Election of 2006, Series |                             |                                     |
| 3/18/2008  | 2008   | \$3,899,388.50              |                                     |
|            | General Obligation Bonds, Election of 2014, Series |                             |                                     |
| 10/14/2014 | A  | 5,000,000.00                |                                     |
|            | Total  | \$24,994,556.45             |                                     |

Source: District's Audits; the Financial Advisor.

#### **Capital Leases**

The District has entered into various operating leases for land, buildings, vehicles and equipment with lease terms in excess of one year. None of the agreements contain a termination clause providing for cancellation after a specified number of days written notice to lessors. The District will receive no sublease rental revenues nor pay any contingent rentals for these operating leases. Operating lease rental expense for the year ended June 30, 2015 under these operating leases was \$2,768. Future minimum lease payments under these agreements are as follows.

## COMBINED LEASE PAYMENTS Kingsburg Joint Union High School District

| Year Ending    | Annual  |
|----------------|---------|
| June 30        | Lease   |
| 2016           | \$2,768 |
| 2017           | 2,768   |
| 2018           | 1,384   |
| Total payments | \$6,920 |

Source: The District.

#### Investment of District Funds

In accordance with Government Code Section 53600 *et seq.*, the Fresno County Treasurer manages funds deposited with it by the District. Fresno County is required to invest such funds in accordance with California Government Code Sections 53601 *et seq.* In addition, counties are required to establish their own investment policies which may impose limitations beyond those required by the Government Code. See "APPENDIX G - FRESNO COUNTY INVESTMENT POLICY AND QUARTERLY REPORT."

#### Effect of State Budget on Revenues

Public school districts in California are dependent on revenues from the State for a large portion of their operating budgets. California school districts generally receive the majority of their operating revenues from various State sources. The primary source of funding for school districts is LCFF funding, which is derived from a combination of State funds and local property taxes (see "—Education Funding Generally" above). State funds typically make up the majority of a district's LCFF funding. School districts also receive funding from the State for some specialized programs such as special education.

The availability of State funds for public education is a function of constitutional provisions affecting school district revenues and expenditures (see "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS" below), the condition of the State economy (which affects total revenue available to the State general fund), and the annual State budget process. The District cannot predict how education funding may further be changed in the future, or the state of the economy, which in turn can impact the amounts of funds available from the State for education funding. See "STATE FUNDING OF EDUCATION; RECENT STATE BUDGETS" below.

## STATE FUNDING OF EDUCATION; RECENT STATE BUDGETS

#### State Funding of Education

**General.** The State requires that from all State revenues there first shall be set apart the moneys to be applied for support of the public school system and public institutions of higher education. School districts in California receive operating income primarily from two sources: (1) the State funded portion which is derived from the State's general fund, and (2) a locally funded portion, being the district's share of the one percent general *ad valorem* tax levy authorized by the California Constitution (see "DISTRICT FINANCIAL INFORMATION – Education Funding Generally" above). School districts in California are dependent on revenues from the State for a large portion of their operating budgets. California school districts receive an average of about 55 percent of their operating revenues from various State sources.

The availability of State funds for public education is a function of constitutional provisions affecting school district revenues and expenditures (see "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS" below), the condition of the State economy (which affects total revenue available to the State general fund), and the annual State budget process. Decreases in State revenues may significantly affect appropriations made by the legislature to school districts.

The following information concerning the State's budgets for the current and most recent preceding years has been compiled from publicly-available information provided by the State. Neither the District, the Underwriter nor the County is responsible for the information relating to the State's budgets provided in this section. Further information is available from the Public Finance Division of the State Treasurer's Office.

**The Budget Process.** The State's fiscal year begins on July 1 and ends on June 30. The annual budget is proposed by the Governor by January 10 of each year for the next fiscal year (the "**Governor's Budget**"). Under State law, the annual proposed Governor's Budget cannot provide for projected expenditures in excess of projected revenues and balances available from prior fiscal years. Following the submission of the Governor's Budget, the Legislature takes up the proposal.

Under the State Constitution, money may be drawn from the State Treasury only through an appropriation made by law. The primary source of the annual expenditure authorizations is the Budget Act as approved by the Legislature and signed by the Governor. The Budget Act must be approved by a majority vote of each House of the Legislature. The Governor may reduce or eliminate specific line items in the Budget Act or any other appropriations bill without vetoing the entire bill. Such individual line-item vetoes are subject to override by a two-thirds majority vote of each House of the Legislature.

Appropriations also may be included in legislation other than the Budget Act. Bills containing appropriations (including for K-14 education) must be approved by a majority vote in each House of the Legislature, unless such appropriations require tax increases, in which case they must be approved by a two-thirds vote of each House of the Legislature, and be signed by the Governor. Continuing appropriations, available without regard to fiscal year, may also be provided by statute or the State Constitution.

Funds necessary to meet an appropriation need not be in the State Treasury at the time such appropriation is enacted; revenues may be appropriated in anticipation of their receipt.

### **Recent State Budgets**

Certain information about the State budgeting process and the State Budget is available through several State of California sources. A convenient source of information is the State's website, where recent official statements for State bonds are posted. The references to internet websites shown below are shown for reference and convenience only, the information contained within the websites may not be current and has not been reviewed by the District and is not incorporated herein by reference.

- 1. The California State Treasurer Internet home page at www.treasurer.ca.gov, under the heading "Bond Information", posts various State of California Official Statements, many of which contain a summary of the current State Budget, past State Budgets, and the impact of those budgets on school districts in the State.
- 2. The California State Treasurer's Office Internet home page at www.treasurer.ca.gov, under the heading "Financial Information", posts the State's audited financial statements. In addition, the Financial Information section includes the State's Rule 15c2-12 filings for State bond issues. The Financial Information section also includes the Overview of the State Economy and Government, State Finances, State Indebtedness, Litigation from the State's most current Official Statement, which discusses the State budget and its impact on school districts.
- 3. The California Department of Finance's Internet home page at www.dof.ca.gov, under the heading "California Budget", includes the text of proposed and adopted State Budgets.
- 4. The State Legislative Analyst's Office prepares analyses of the proposed and adopted State budgets. The analyses are accessible on the Legislative Analyst's Internet home page at www.lao.ca.gov under the heading "Subject Area – Budget (State)".

*Prior Years' Budgeting Techniques.* Declining revenues and fiscal difficulties which arose in the State commencing in fiscal year 2008-09 led the State to undertake a number of budgeting strategies, which had subsequent impacts on local agencies within the State. These techniques included the issuance of IOUs in lieu of warrants (checks), the enactment of statutes deferring amounts owed to public schools, until a later date in the fiscal year, or even into the following fiscal year (known as statutory deferrals), trigger reductions, which were budget cutting measures which were implemented or could have been implemented if certain State budgeting goals were not met, among others, and the dissolution of local redevelopment agencies in part to make available additional funding for local agencies. Although the fiscal year 2014-15 State Budget is balanced and projects a balanced budget for the foreseeable future, largely attributable to the additional revenues generated due to the passage of Proposition 30 at the November 2, 2012 statewide election, there can be no certainty that budget-cutting strategies such as those used in recent years will not be used in the future should the State Budget again be stressed and if projections included in such budget do not materialize.

**2013-14 State Budget:** Significant Change in Education Funding. As described previously herein, the 2013-14 State Budget and its related implementing legislation enacted significant reforms to the State's system of K-12 education finance with the enactment of the LCFF. Significant reforms such as the LCFF and other changes in law may have significant impacts on the District's finances.

#### 2016-17 Proposed State Budget

**Proposed Budget**. On January 7, 2016, Governor Brown presented his proposed budget for the 2016-17 fiscal year (the "2016-17 Proposed State Budget") to the State Legislature. The 2016-17 Proposed State Budget proposes a multiyear plan that is balanced and that, among other items, provides for the following:

- contributions to both state budget reserves: the Special Fund for Economic Uncertainties, the state's discretionary reserve, and the Budget Stabilization Account, the state's constitutional rainy day fund, raising such reserves to \$2.2 billion and \$8 billion, respectively;
- an increase in funding for K-12 schools of \$2.8 billion by raising the funding level under the LCFF to \$14,184 per pupil in fiscal year 2015-16 (representing an increase of 5.4 percent over the LCFF funding level for fiscal year 2014-15);
- an increase of more than \$1.2 billion in one-time discretionary general funds for school districts, charter schools and county offices of education to use at local discretion;
- a \$1.6 billion early education block grant by combining three existing programs to promote local flexibility, focusing on disadvantaged students and improved accountability;
- \$807 million for statewide deferred maintenance at levees, state parks, universities, community colleges, prisons, state hospitals, and other state facilities;
- a \$3.1 billion cap-and-trade expenditure plan to reduce greenhouse gas emissions; and
- \$710 million to pay for the costs of wildfires and for other effects of the drought.

The complete 2016-17 Proposed State Budget is available from the California Department of Finance website at www.dof.ca.gov. The District cannot, and does not, take any responsibility for the continued accuracy of such internet address or for the accuracy, completeness or timeliness of information posted on such address, and such information is not incorporated in this Official Statement by such reference.

In May 2016, Governor Brown is expected to issue the May Revision to the 2016-17 Proposed State Budget to reflect updated revenue and expenditure estimates.

The execution of the 2016-17 Proposed State Budget may be affected by numerous factors, including but not limited to: (i) shifts of costs from the federal government to the State, (ii) national, State and international economic conditions, (iii) litigation risk associated with

proposed spending reductions, (iv) rising health care costs and (v) other factors, all or any of which could cause the revenue and spending projections in the 2016-17 Proposed State Budget to be unattainable. The District cannot predict the impact that the 2016-17 Proposed State Budget, or subsequent budgets, will have on its own finances and operations. Additionally, the District cannot predict the accuracy of any projections made in the 2016-17 Proposed State Budget.

LAO Budget Overview. On January 11, 2016, the Legislative Analyst's Office (the "LAO"), a nonpartisan State office that provides fiscal and policy information and advice to the State Legislature, released its report on the 2016-17 Proposed State Budget entitled, "The 2016-17 Budget: Overview of the Governor's Budget" (the "2016-17 Proposed Budget Overview"). In the 2016-17 Proposed Budget Overview, among other items, the LAO commends the State for its emphasis on increasing budget reserves. The LAO believes that this general approach is prudent and is the key to weathering the next recession with minimal disruption to public programs. Though the LAO anticipates the State's economic growth will continue in the near term, the LAO warns that the Proposition 98 minimum guarantee could decrease in fiscal year 2017-18 or future years if stock market prices were to drop or growth in the economy and personal income were to decline. The LAO notes that such a scenario serves as a caution against the State committing all available Proposition 98 funding for ongoing purposes. The complete 2016-17 Proposed Budget Overview is available from the LAO's website at www.lao.ca.gov.

Uncertainty Regarding Future State Budgets. The District cannot predict what actions will be taken in future years by the State Legislature and the Governor to address the State's current or future budget deficits. Future State budgets will be affected by national and state economic conditions and other factors over which the District has no control. The District cannot predict what impact any future budget proposals will have on the financial condition of the District. To the extent that the State budget process results in reduced revenues to the District, the District will be required to make adjustments to its budgets.

The State has not entered into any contractual commitment with the District, the County, or the Owners of the Bonds to provide State budget information to the District or the owners of the Bonds. Although they believe the State sources of information listed above are reliable, neither the District nor the Underwriter assumes any responsibility for the accuracy of the State Budget information set forth or referred to in this Official Statement or incorporated herein. However, the Bonds are secured by *ad valorem* taxes levied and collected on taxable property in the District, without limit as to rate or amount, and are not secured by a pledge of revenues of the District or its general fund.

#### Legal Challenges to State Funding of Education

The application of Proposition 98 and other statutory regulations has been the subject of various legal challenges in the past. The District cannot predict if or when there will be changes to education funding or legal challenges, which may arise relating thereto.

## CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS

Principal of and interest on the Refunding Bonds are payable from the proceeds of an *ad valorem* tax levied by the County for the payment thereof. Articles XIIIA, XIIIB, XIIIC, and XIIID of the State Constitution, Propositions 98, 111 and 218, and certain other provisions of law discussed below, are included in this section to describe the potential effect of these Constitutional and statutory measures on the ability of the District to levy taxes and spend tax proceeds for operating and other purposes, and it should not be inferred from the inclusion of such materials that these laws impose any limitation on the ability of the District to levy taxes for payment of the Refunding Bonds. The tax levied by the County for payment of the Refunded Bonds and thus the Refunding Bonds was approved by the District's voters in compliance with Article XIIIA and all applicable laws.

## **Constitutionally Required Funding of Education**

The State Constitution requires that from all State revenues, there shall be first set apart the moneys to be applied by the State for the support of the public school system and public institutions of higher education. School districts receive a significant portion of their funding from State appropriations. As a result, decreases and increases in State revenues can significantly affect appropriations made by the State Legislature to school districts.

### Article XIIIA of the California Constitution

Basic Property Tax Levy. On June 6, 1978, California voters approved Proposition 13 ("Proposition 13"), which added Article XIIIA to the State Constitution ("Article XIIIA"). Article XIIIA limits the amount of any ad valorem tax on real property to 1% of the full cash value thereof, except that additional ad valorem taxes may be levied to pay debt service on (i) indebtedness approved by the voters prior to July 1, 1978, (ii) (as a result of an amendment to Article XIIIA approved by State voters on June 3, 1986) on bonded indebtedness for the acquisition or improvement of real property which has been approved on or after July 1, 1978 by two-thirds of the voters on such indebtedness (which provided the authority for the issuance of the Refunded Bonds), and (iii) (as a result of an amendment to Article XIIIA approved by State voters on November 7, 2000) 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% of the voters of the district, but only if certain accountability measures are included in the proposition. Article XIIIA defines full cash value to mean "the county assessor's valuation of real property as shown on the 1975-76 tax bill under full cash value, or thereafter, the appraised value of real property when purchased, newly constructed, or a change in ownership have occurred after the 1975 assessment". This full cash value may be increased at a rate not to exceed 2% per year to account for inflation.

Article XIIIA has subsequently been amended to permit reduction of the "full cash value" base in the event of declining property values caused by damage, destruction or other factors, to provide that there would be no increase in the "full cash value" base in the event of reconstruction of property damaged or destroyed in a disaster and in other minor or technical ways.

Both the United States Supreme Court and the California State Supreme Court have upheld the general validity of Article XIIIA.

Legislation Implementing Article XIIIA. Legislation has been enacted and amended a number of times since 1978 to implement Article XIIIA. 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.

Inflationary Adjustment of Assessed Valuation. As described above, the assessed value of a property may be increased at a rate not to exceed 2% per year to account for inflation. On December 27, 2001, the Orange County Superior Court, in *County of Orange v. Orange County Assessment Appeals Board No.* 3, held that where a home's taxable value did not increase for two years, due to a flat real estate market, the Orange County assessor violated the 2% inflation adjustment provision of Article XIIIA, when the assessor tried to "recapture" the tax value of the property by increasing its assessed value by 4% in a single year. The assessors in most California counties, including the County, use a similar methodology in raising the taxable values of property beyond 2% in a single year. The State Board of Equalization has approved this methodology for increasing assessed values. On appeal, the Appellate Court held that the trial court erred in ruling that assessments are always limited to no more than 2% of the previous year's assessment. On May 10, 2004 a petition for review was filed with the California Supreme Court. The petition has been denied by the California Supreme Court. As a result of this litigation, the "recapture" provision described above may continue to be employed in determining the full cash value of property for property tax purposes.

### Article XIIIB of the California Constitution

Article XIIIB ("Article XIIIB") of the State Constitution, 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. 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 under the provisions of Article XIIIB, as amended.

The appropriations of an entity of local government subject to Article XIIIB 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 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 XIIIB 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, in the event that a school district's revenues exceed its spending limit, the district may in any fiscal year increase its appropriations limit to equal its spending by borrowing appropriations limit from the State.

Article XIIIB 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 under Section 8.5 of Article XVI of the State Constitution.

### **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 State Board of Equalization ("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 counties 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.

## Articles XIIIC and XIIID 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 XIIIC and XIIID (respectively, "Article XIIIC" and "Article XIIID"), 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 XIIIC 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 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 XIIIC further provides that no tax may be assessed on property other than *ad valorem* property taxes imposed in accordance with Articles XIII and XIIIA of the California Constitution and special taxes approved by a two-thirds vote under Article XIIIA, Section 4.

On November 2, 2010, Proposition 26 was approved by State voters, which amended Article XIIIC 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 XIIID. 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.

Article XIIID deals with assessments and property-related fees and charges, and explicitly provides that nothing in Article XIIIC or XIIID will be construed to affect existing laws relating to the imposition of fees or charges as a condition of property development.

While 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), the District does not believe that Proposition 218 will directly impact the revenues available to pay debt service on the Refunding Bonds.

#### 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 general fund revenues as the percentage appropriated to such districts in 1986-87, and (b) the amount actually appropriated to such districts from the 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 XIIIB 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.

#### **Proposition 111**

On June 5, 1990, the voters approved Proposition 111 (Senate Constitutional Amendment No. 1) called the "Traffic Congestion Relief and Spending Limit Act of 1990" ("**Proposition 111**") which further modified Article XIIIB and Sections 8 and 8.5 of Article XVI of the State Constitution with respect to appropriations limitations and school funding priority and allocation. The most significant provisions of Proposition 111 are summarized as follows:

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.

**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 are 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.

**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 the 1990 level (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.

**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.

**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 (the "**third test**"). 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 percent (rather than two-thirds) of the voters in local elections and permits property taxes to exceed the current 1 percent limit in order to repay the bonds and (2) changes existing statutory law regarding charter school facilities. As adopted, the constitutional amendments 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, community college districts, including the District, and county offices of education. As noted above, the California Constitution previously limited property taxes to 1 percent of the value of property. Prior to the approval of Proposition 39, 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 acquire or improve real property that receive two-thirds voter approval after July 1, 1978.

The 55% vote requirement authorized by Proposition 39 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 places certain limitations on local school bonds to be approved by 55 percent of the voters. These provisions require that the tax rate levied as the result of any single election be no more than \$60 (for a unified school district), \$30 (for an elementary school district or high school district), or \$25 (for a community college district), per \$100,000 of taxable property value. These requirements are not part of this proposition and can be changed with a majority vote of both houses of the Legislature and approval by the Governor.

#### Proposition 1A and Proposition 22

On November 2, 2004, California voters approved Proposition 1A, which amended 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-thirds approval of both houses of the State Legislature or (iv) decrease Vehicle License Fee revenues without providing local governments with equal replacement funding. Under Proposition 1A, beginning, in 2008-09, the State may shift to schools and community colleges a limited amount of local government property tax revenue if certain conditions are met, including: (i) a proclamation by the Governor that the shift is needed due to a severe financial hardship of the State, and (ii) approval of the shift by the State Legislature with a two-thirds vote of both houses. Under such a shift, the State must repay local governments for their property tax losses, with interest, within three years. 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 amended 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, a constitutional initiative entitled the "Local Taxpayer, Public Safety, and Transportation Protection Act of 2010," approved on November 2, 2010, superseded many of the provision of Proposition 1A. This initiative amends the State constitution to prohibit the legislature from diverting or shifting revenues that are dedicated to funding services provided by local government or funds dedicated to transportation improvement projects and services. Under this proposition, the State is not allowed to take revenue derived from locally imposed taxes, such as hotel taxes, parcel taxes, utility taxes and sales taxes, and local public transit and transportation funds. Further, in the event that a local governmental agency sues the State alleging a violation of these provisions and wins, then the State must automatically appropriate the funds needed to pay that local government. This Proposition was intended to, among other things, stabilize local government revenue sources by restricting the State's control over local property taxes. Proposition 22 did not prevent the California State Legislature from dissolving State redevelopment agencies pursuant to AB 1X26, as confirmed by the decision of the California Supreme Court decision in *California Redevelopment Association v. Matosantos* (2011).

Because Proposition 22 reduces the State's authority to use or reallocate certain revenue sources, fees and taxes for State general fund purposes, the State will have to take other actions to balance its budget, such as reducing State spending or increasing State taxes, and school and college districts that receive Proposition 98 or other funding from the State will be more directly dependent upon the State's general fund.

#### **Proposition 30**

Proposition 30 appeared on the November 6, 2012 statewide ballot as an initiated constitutional amendment ("**Proposition 30**"), and it was approved by State voters. Proposition 30 increased the State sales tax from 7.25 percent to 7.50 percent, increased personal income tax rates on higher income brackets for seven years, and 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. This excise tax is 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 December 31, 2018, 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 \$340,000 but less than \$408,000 for joint filers), (ii) 2% for taxable income over \$300,000 but less than \$680,000 for joint filers), and (iii) 3% for taxable income over \$500,000 for single filers (over \$680,000 for joint filers).

The revenues generated from the temporary tax increases are included in the calculation of the Proposition 98 minimum funding guarantee for school districts and community college districts. See "Proposition 98" and "Proposition 111" above. From an accounting perspective, the revenues generated from the temporary tax increases will be 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 will be allocated quarterly, with 89% of such funds provided to schools districts and 11% provided to community college districts. The funds will be 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.

#### California Senate Bill 222

Senate Bill 222 ("SB 222") was signed by the California Governor on July 13, 2015 and became effective on January 1, 2016. SB 222 amended Section 15251 of the California Education Code and added Section 52515 to the California Government Code to provide that voter approved general obligation bonds which are secured by *ad valorem* tax collections are secured by a statutory lien on all revenues received pursuant to the levy and collection of the property tax imposed to service those bonds. Said lien shall attach automatically and is valid and binding from the time the bonds are executed and delivered. The lien is enforceable against the issuer, 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 further act. The effect of SB 222 is the treatment of general obligation bonds as secured debt in bankruptcy due to the existence of a statutory lien.

#### **Future Initiatives and Other Statutes**

Article XIIIA, Article XIIIB, Article XIIIC and Article XIIID of the California Constitution and Propositions 98, 22, 26, 30 and 39 were each adopted as measures that qualified for the ballot under the State's initiative process. From time to time other initiative measures and legislation 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.

## APPENDIX C

## GENERAL INFORMATION ABOUT THE CITY OF KINGSBURG AND FRESNO COUNTY

The District is primarily located in the Fresno County (the "County"), although small portions of the District lie in Kings County and Tulare County. The following information concerning the City of Kingsburg (the "City") and the County is included only for the purpose of supplying general information regarding the area of the District. The Refunding Bonds are not a debt (or a pledge of the full faith and credit) of the City, the County, the State or any of its political subdivisions (other than the District), and neither the County, the State nor any of its political subdivisions (other than the District) is liable therefor. No part of any fund or account of the City, Counties, or the State is pledged or obligated to the payment of the Refunding Bonds.

#### General

**The City**. The City of Kingsburg, California, is located in the County on the banks of the Kings River. The City is located approximately 20 miles southeast of the City of Fresno. The City is served by Interstate 99, a major freeway link between Bakersfield and Sacramento.

#### Population

The most recent estimate of the County's population at January 1, 2015 was 972,297 people according to the State Department of Finance. The City has an estimated 2015 population of 11,711 people. The table below shows population estimates for the cities in the County for the last five years.

| 2011    | 2012   | 2013  | 2014   | 2015   |   |
|---------|--|---|--|--|---|
| 96,848  | 98,377   | 99,983  | 101,908  | 104,339  |   |
| 17,996  | 16,788   | 16,729  | 16,424   | 16,529   |   |
| 7,591   | 7,776  | 7,777   | 7,779  | 7,779  |   |
| 5,699   | 5,742  | 5,801   | 5,863  | 5,957  |   |
| 497,561 | 503,825  | 508,453   | 516,148  | 520,159  |   |
| 6,765   | 6,770  | 6,790   | 6,817  | 6,817  |   |
| 13,699  | 13,908   | 14,225  | 14,289   | 14,314   |   |
| 11,465  | 11,509   | 11,590  | 11,643   | 11,711   |   |
| 11,038  | 11,141   | 11,178  | 11,185   | 11,211   |   |
| 9,163   | 9,297  | 9,353   | 9,374  | 9,358  |   |
| 14,601  | 14,791   | 14,873  | 14,964   | 15,095   |   |
| 24,407  | 24,563   | 24,965  | 25,035   | 25,488   |   |
| 24,391  | 24,580   | 24,703  | 24,820   | 25,128   |   |
| 4,010   | 4,021  | 4,029   | 4,041  | 4,041  |   |
| 23,307  | 23,631   | 23,799  | 23,893   | 23,912   |   |
| 167,548 | 166,774  | 167,918   | 169,192  | 170,459  |   |
| 936,089 | 943,493  | 952,166   | 963,375  | 972,297  |   |
|         | 96,848<br>17,996<br>7,591<br>5,699<br>497,561<br>6,765<br>13,699<br><b>11,465</b><br>11,038<br>9,163<br>14,601<br>24,407<br>24,391<br>4,010<br>23,307<br>167,548 | 96,848         98,377           17,996         16,788           7,591         7,776           5,699         5,742           497,561         503,825           6,765         6,770           13,699         13,908           11,465         11,509           11,038         11,141           9,163         9,297           14,601         14,791           24,407         24,563           24,391         24,580           4,010         4,021           23,307         23,631           167,548         166,774 | 96,848         98,377         99,983           17,996         16,788         16,729           7,591         7,776         7,777           5,699         5,742         5,801           497,561         503,825         508,453           6,765         6,770         6,790           13,699         13,908         14,225           11,465         11,509         11,590           11,038         11,141         11,178           9,163         9,297         9,353           14,601         14,791         14,873           24,407         24,563         24,965           24,391         24,580         24,703           4,010         4,021         4,029           23,307         23,631         23,799           167,548         166,774         167,918 | 96,84898,37799,983101,90817,99616,78816,72916,4247,5917,7767,7777,7795,6995,7425,8015,863497,561503,825508,453516,1486,7656,7706,7906,81713,69913,90814,22514,289 <b>11,46511,50911,59011,643</b> 11,03811,14111,17811,1859,1639,2979,3539,37414,60114,79114,87314,96424,40724,56324,96525,03524,39124,58024,70324,8204,0104,0214,0294,04123,30723,63123,79923,893167,548166,774167,918169,192 | 96,84898,37799,983101,908104,33917,99616,78816,72916,42416,5297,5917,7767,7777,7797,7795,6995,7425,8015,8635,957497,561503,825508,453516,148520,1596,7656,7706,7906,8176,81713,69913,90814,22514,28914,31411,46511,50911,59011,64311,71111,03811,14111,17811,18511,2119,1639,2979,3539,3749,35814,60114,79114,87314,96415,09524,40724,56324,70324,82025,1284,0104,0214,0294,0414,04123,30723,63123,79923,89323,912167,548166,774167,918169,192170,459 |

### FRESNO COUNTY Population Estimates Calendar Years 2011 through 2015

Source: California State Department of Finance, Demographic Research Unit.

#### **Employment and Industry**

The unemployment rate in the County was 10.3% in December 2015, up from a revised 9.9% in November 2015, and below the year-ago estimate of 11.2%. This compares with an unadjusted unemployment rate of 5.8% for California and 4.8% for the nation during the same period.

The following tables show civilian labor force and wage and salary employment data for the County, for the years 2010 through 2014. Annual figures for 2015 are not yet available.

#### FRESNO COUNTY Civilian Labor Force, Employment and Unemployment, Employment by Industry (Annual Averages)

|   | 2010    | 2011    | 2012    | 2013    | 2014    |
|---|---------|---------|---------|---------|---------|
| Civilian Labor Force (1)                  | 440,100 | 442,100 | 444,100 | 439,900 | 441,000 |
| Civilian Employment                       | 366,000 | 368,900 | 376,700 | 381,800 | 389,800 |
| Civilian Unemployment                     | 74,100  | 73,100  | 67,400  | 58,100  | 51,200  |
| Civilian Unemployment Rate                | 16.8%   | 16.5%   | 15.2%   | 13.2%   | 11.6%   |
| Wage and Salary Employment <sup>(2)</sup> |         |         |         |         |         |
| Agriculture                               | 46,000  | 46,500  | 46,000  | 49,200  | 49,100  |
| Mining and Logging                        | 200     | 200     | 200     | 300     | 300     |
| Construction                              | 12,000  | 11,600  | 12,000  | 13,100  | 13,700  |
| Manufacturing                             | 24,100  | 23,900  | 24,700  | 23,100  | 23,400  |
| Wholesale Trade                           | 11,500  | 12,300  | 12,500  | 13,600  | 14,000  |
| Retail Trade                              | 32,800  | 33,100  | 34,800  | 35,100  | 36,500  |
| Information                               | 3,400   | 3,200   | 3,200   | 3,800   | 3,800   |
| Finance and Insurance                     | 9,300   | 9,100   | 9,100   | 8,700   | 8,400   |
| Professional and Business Services        | 26,700  | 27,000  | 27,700  | 29,100  | 31,600  |
| Educational and Health Services           | 40,700  | 41,500  | 42,500  | 56,100  | 57,600  |
| Leisure and Hospitality                   | 26,800  | 27,400  | 28,200  | 29,000  | 30,600  |
| Other Services                            | 10,000  | 9,900   | 9,900   | 10,900  | 11,200  |
| Federal Government                        | 10,700  | 10,200  | 10,900  | 9,900   | 9,800   |
| State Government                          | 10,500  | 10,700  | 10,400  | 10,600  | 11,400  |
| Local Government                          | 45,900  | 44,800  | 43,900  | 43,600  | 44,900  |
| Total, All Industries <sup>(3)</sup>      | 325,500 | 326,300 | 331,400 | 336,100 | 346,300 |

(1) Labor force data is by place of residence; includes self-employed individuals, unpaid family workers, household domestic workers, and workers on strike.

(2) Industry employment is by place of work; excludes self-employed individuals, unpaid family workers, household domestic workers, and workers on strike.

(3) Totals may not add due to rounding.

Source: State of California Employment Development Department.

## **Major Employers**

Employment in the City is traditionally centered around food-processing, financial- and service-employees and the public sector. The following table lists the major employers within the County as of March 2015, in alphabetical order.

#### FRESNO COUNTY Major Employers As of March 2015

| Employer Name                       | Location | Industry                                 |
|-------------------------------------|----------|--|
| Aetna                               | Fresno   | Insurance                                |
| California State University, Fresno | Fresno   | Schools-Universities & Colleges Academic |
| Cargill                             | Fresno   | Meat Packers (mfrs)                      |
| Cargill Meat Solutions              | Fresno   | Locker Plants                            |
| Community Regional Medical Ctr.     | Fresno   | Hospitals                                |
| Foster Farms                        | Fresno   | Poultry Farms                            |
| Fresno Community Hosp. & Med. Ctr.  | Fresno   | Physicians & Surgeons                    |
| Fresno Community Hospitals          | Fresno   | Hospitals                                |
| Fresno County Economic Comm.        | Fresno   | Pre-Schools                              |
| Fresno County Sheriff's Dept.       | Fresno   | Police Departments                       |
| Fresno Police Dept.                 | Fresno   | Police Departments                       |
| Fresno Police Dept.                 | Fresno   | Police Departments                       |
| Fresno Police-Mgmt. Support         | Fresno   | Police Departments                       |
| Fresno State                        | Fresno   | Schools-Universities & Colleges Academic |
| Kaiser Foundation Hospitals         | Fresno   | Hospitals                                |
| Pelco-Schneider Electric            | Clovis   | Security Control Equip & Systems-Mfrs    |
| Pitman Farms                        | Sanger   | Farms                                    |
| Pleasant Valley State Prison        | Coalinga | Government Offices-State                 |
| Shehadey Pavilion At St Agnes       | Fresno   | Hospitals                                |
| St. Agnes Medical Ctr.              | Fresno   | Hospitals                                |
| State Center Community College      | Fresno   | Schools-Universities & Colleges Academic |
| U.S. Veterans Hospital              | Fresno   | Hospitals                                |
| Zacky Farms                         | Fresno   | Poultry & Eggs NEC                       |

Source: State of California Employment Development Department, extracted from The America's Labor Market Information System (ALMIS) Employer Database.

#### **Effective Buying Income**

"Effective Buying Income" is defined as personal income less personal tax and nontax payments, a number often referred to as "disposable" or "after-tax" income. Personal income is the aggregate of wages and salaries, other labor-related income (such as employer contributions to private pension funds), proprietor's income, rental income (which includes imputed rental income of owner-occupants of non-farm dwellings), dividends paid by corporations, interest income from all sources, and transfer payments (such as pensions and welfare assistance). Deducted from this total are personal taxes (federal, state and local), nontax payments (fines, fees, penalties, etc.) and personal contributions to social insurance. According to U.S. government definitions, the resultant figure is commonly known as "disposable personal income."

The following table summarizes the median household effective buying income for the City, the County, the State of California and the United States for the period 2010 through 2014. Figures are not yet available for calendar year 2015.

CITY OF KINGSBURG, FRESNO COUNTY, THE STATE OF CALIFORNIA AND THE UNITED

| STATES<br>Median Household Effective Buying Income |                   |   |   |  |
|--|-------------------|---|---|--|
| Year   | Area              | Total Effective Buying Income<br>(Dollars in Thousands) | Median Household Effective Buying<br>Income |  |
| 2010   | City of Kingsburg | \$177,490   | \$41,640                                    |  |
| 2010   | Fresno County     | 13,899,398  | 36,456                                      |  |
|  | California        | 801,393,028   | 47,177                                      |  |
|  | United States     | 6,365,020,076   | 41,368                                      |  |
| 2011   | City of Kingsburg | 158,135   | \$41,601                                    |  |
| Lott   | Fresno County     | 14,294,385  | 36,444                                      |  |
|  | California        | 814,578,458   | 47,062                                      |  |
|  | United States     | 6,438,704,664   | 41,253                                      |  |
| 2012   | City of Kingsburg | 213,938   | \$41,880                                    |  |
| 2012   | Fresno County     | 14,652,155  | 37,735                                      |  |
|  | California        | 864,088,828   | 47,307                                      |  |
|  | United States     | 6,737,867,730   | 41,358                                      |  |
| 2013   | City of Kingsburg | 203,440   | \$41,832                                    |  |
| 2010   | Fresno County     | 14,713,743  | 38,382                                      |  |
|  | California        | 858,676,636   | 48,340                                      |  |
|  | United States     | 6,982,757,379   | 43,715                                      |  |
| 2014   | City of Kingsburg | 204,608   | \$42,421                                    |  |
| 2017   | Fresno County     | 15,070,070  | 38,000                                      |  |
|  | California        | 901,189,699   | 50,072                                      |  |
|  | United States     | 7,357,153,421   | 45,448                                      |  |
|  |                   |   |   |  |

Source: The Nielsen Company (US), Inc.

#### **Commercial Activity**

Summaries of historic taxable sales within the City and the County during the past five years in which data is available are shown in the following tables. Annual figures are not yet available for calendar years 2014 or 2015.

Total taxable sales during the first three quarters of calendar year 2014 in the City were reported to be \$79,812,000, a 21.46% increase over the total taxable sales of \$65,712,000 reported during the first three quarters of calendar year 2013.

#### CITY OF KINGSBURG Taxable Transactions (Dollars in Thousands)

|      | Retail Stores        |                         | Total All Outlets    |                         |
|------|----------------------|-------------------------|----------------------|-------------------------|
|      | Number<br>of Permits | Taxable<br>Transactions | Number<br>of Permits | Taxable<br>Transactions |
| 2009 | 139                  | \$56,568                | 218                  | \$74,135                |
| 2010 | 144                  | 58,565                  | 224                  | 79,663                  |
| 2011 | 153                  | 61,548                  | 233                  | 83,781                  |
| 2012 | 157                  | 65,273                  | 236                  | 93,798                  |
| 2013 | 214                  | 66,902                  | 283                  | 90,682                  |

Source: California State Board of Equalization, Taxable Sales in California (Sales & Use Tax).

Total taxable sales during the first three quarters of calendar year 2014 in the County were reported to be \$9,883,176,000, a 5.84% increase over the total taxable sales of \$9,337,967,000 reported during the first three quarters of calendar year 2013. A summary of historic taxable sales within the County during the past five years in which data is available is shown in the following table.

#### FRESNO COUNTY Taxable Transactions (Dollars in Thousands)

|      | Retail Stores         |                         | Total All Outlets    |                         |
|------|-----------------------|-------------------------|----------------------|-------------------------|
|      | Numbers<br>of Permits | Taxable<br>Transactions | Number<br>of Permits | Taxable<br>Transactions |
| 2009 | 12,341                | \$6,735,619             | 19,004               | \$9,966,448             |
| 2010 | 12,653                | 6,973,970               | 19,350               | 10,154,265              |
| 2011 | 12,659                | 7,602,313               | 19,238               | 11,179,478              |
| 2012 | 12,670                | 8,164,919               | 19,164               | 12,020,630              |
| 2013 | 12,047                | 8,597,480               | 18,112               | 12,618,111              |

Source: California State Board of Equalization, Taxable Sales in California (Sales & Use Tax).

## **Construction Activity**

Construction activity the City and the County during the past five years in which data is available is shown in the following tables.

**CITY OF KINGSBURG** 

| Total Building Permit Valuations<br>(Valuations in Thousands) |                |                |                |                |                  |
|---|----------------|----------------|----------------|----------------|------------------|
|   | 2010           | 2011           | 2012           | 2013           | 2014             |
| Permit Valuation  |                |                |                | <b>AA AAA</b>  | <b>*</b> 0 000 7 |
| New Single-family   | \$4,027.2      | \$1,882.7      | \$2,235.2      | \$2,329.1      | \$2,696.7        |
| New Multi-family  | 169.0          | 357.2          | 0.0            | 0.0            | 175.0            |
| Res. Alterations/Additions                                    | 754.7          | <u>1,346.1</u> | <u>1,017.6</u> | <u>2,067.2</u> | <u>1,365.8</u>   |
| Total Residential   | 4,950.8        | 3,586.0        | 3,252.8        | 4,396.4        | 4,237.5          |
| New Commercial  | 0.0            | 302.3          | 497.2          | 237.0          | 0.0              |
| New Industriał  | 0.0            | 0.0            | 0.0            | 0.0            | 3,755.2          |
| New Other   | 385.4          | 0.0            | 0.0            | 192.0          | 0.0              |
| Com. Alterations/Additions                                    | <u>1,090.4</u> | <u>1,207.0</u> | <u>840.7</u>   | <u>2,246.5</u> | <u>1,983.2</u>   |
| Total Nonresidential  | \$1,475.8      | \$1,509.3      | \$1,337.9      | \$2,675.5      | \$5,738.4        |
| New Dwelling Units  |                |                |                |                |                  |
| Single Family   | 25             | 13             | 15             | 6              | 10               |
| Multiple Family   | $\frac{2}{27}$ | <u>5</u><br>18 | $\frac{0}{15}$ | _0             | $\frac{2}{12}$   |
| TOTAL   | 27             | 18             | 15             | 6              | 12               |

Source: Construction Industry Research Board, Building Permit Summary.

## FRESNO COUNTY Total Building Permit Valuations (Valuations in Thousands)

|  | 2010  | 2011   | 2012   | 2013  | 2014   |
|--|---|--|--|---|--|
| Permit Valuation<br>New Single-family<br>New Multi-family<br>Res. Alterations/Additions<br>Total Residential | \$376,465.4<br>49,888.5<br><u>34,767.0</u><br>461,120.9           | \$206,433.7<br>32,396.8<br><u>57,450.9</u><br>296,281.4          | \$304,106.2<br>17,836.2<br><u>27,063.5</u><br>349,005.9          | \$622,066.8<br>66,027.4<br><u>30,063.8</u><br>718,158.0             | \$388,564.8<br>43,654.0<br><u>35,354.2</u><br>467,573.0            |
| New Commercial<br>New Industrial<br>New Other<br>Com. Alterations/Additions<br>Total Nonresidential          | 56,377.2<br>1,147.3<br>35,519.4<br><u>89,309.0</u><br>\$182,352.9 | 26,560.2<br>9,158.9<br>3,872.6<br><u>98,846.8</u><br>\$138,438.5 | 95,185.4<br>9,469.7<br>3,231.6<br><u>77,031.1</u><br>\$882,929.6 | 129,117.6<br>20,967.0<br>49,089.1<br><u>77,977.8</u><br>\$277,151.5 | 98,770.4<br>21,368.5<br>49,382.5<br><u>70,566.8</u><br>\$240,086.2 |
| <u>New Dwelling Units</u><br>Single Family<br>Multiple Family<br>TOTAL                                       | 2,027<br><u>422</u><br>2,449                                      | 924<br><u>385</u><br>1,309                                       | 1,349<br><u>243</u><br>1,592                                     | 2,310<br><u>773</u><br>3,083  | 1,410<br><u>539</u><br>1,949                                       |

Source: Construction Industry Research Board, Building Permit Summary.

## APPENDIX D

## FORM OF OPINION OF BOND COUNSEL

\_\_\_\_\_, 2016

Board of Trustees Kingsburg Joint Union High School District 1900 18th Avenue Kingsburg, California 93631

> OPINION: \$\_\_\_\_\_Kingsburg Joint Union High School District (Fresno, Tulare and Kings Counties, California) 2016 General Obligation Refunding Bonds

Ladies and Gentlemen

We have acted as bond counsel to the Kingsburg Joint Union High School District (the "District") in connection with the issuance by the District of its Kingsburg Joint Union High School District (Fresno, Tulare and Kings Counties, California) 2016 General Obligation Refunding Bonds in the aggregate principal amount of \$\_\_\_\_\_\_ (the "Bonds"). The Bonds have been authorized to be issued under the provisions of Articles 9 and 11 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code, commencing with Section 53550 of said Code (the "Bond Law"), and a resolution of the Board of Trustees of the District (the "Board") adopted on \_\_\_\_\_\_, 2016 (the "Bond Resolution"). We have examined the law and such certified proceedings and other papers as we have deemed necessary to render this opinion.

As to questions of fact material to our opinion, we have relied upon representations of the Board contained in the Bond Resolution and in the certified proceedings and certifications of public officials and others furnished to us, without undertaking to verify the same by independent investigation.

Based upon the foregoing, we are of the opinion, under existing law, as follows:

1. The District is duly established and validly existing as a school district with the power to issue the Bonds, and to perform its obligations under the Bond Resolution and the Bonds.

2. The Bond Resolution has been duly adopted by the Board, and constitutes a valid and binding obligation of the District enforceable against the District in accordance with its terms.

3. The Bonds have been duly authorized, executed and delivered by the District and are valid and binding general obligations of the District, and the Boards of Supervisors of Fresno, Kings and Tulare Counties are obligated under the laws of the State of California to

cause to be levied a proportional amount within their own Counties of tax without limit as to rate or amount upon all property within their own Counties subject to taxation by the District for the District's payment when due of the principal of and interest on the Bonds.

4. The interest on the Bonds is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals and corporations; it should be noted, however, that for the purpose of computing the alternative minimum tax imposed on corporations (as defined for federal income tax purposes), such interest is taken into account in determining certain income and earnings certain income and earnings. The opinions set forth in the preceding sentence are subject to the condition that the District comply with all requirements of the Code that must be satisfied subsequent to the issuance of the Bonds in order that interest thereon be, or continue to be, excluded from gross income for federal tax purposes. The District has covenanted to comply with each such requirement. Failure to comply with certain of such requirements may cause the inclusion of interest on the Bonds in gross income for federal income tax purposes to be retroactive to the date of issuance of the Bonds. We express no opinion regarding other federal tax consequences arising with respect to the ownership, sale or disposition of the Bonds, or the amount, accrual or receipt of interest on the Bonds.

5. The interest on the Bonds is exempt from personal income taxation imposed by the State of California.

The rights of the owners of the Bonds and the enforceability of the Bonds and the Resolution may be subject to bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors' rights heretofore or hereafter enacted and may also be subject to the exercise of judicial discretion in appropriate cases.

Respectfully submitted,

A Professional Law Corporation

## APPENDIX E

## FORM OF CONTINUING DISCLOSURE CERTIFICATE

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## KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT (Fresno, Tulare and Kings Counties, California) 2016 General Obligation Refunding Bonds

## CONTINUING DISCLOSURE CERTIFICATE

This Continuing Disclosure Certificate (the "Disclosure Certificate") is executed and delivered by the Kingsburg Joint Union High School District (the "District") in connection with the issuance of \$\_\_\_\_\_\_ aggregate principal amount of Kingsburg Joint Union High School District (Fresno, Tulare and Kings Counties, California) 2016 General Obligation Refunding Bonds (the "Bonds"). The Bonds are being issued under a Resolution adopted by the Board of Trustees of the District on \_\_\_\_\_, 2016 (the "Bond Resolution"). The District covenants and agrees as follows:

**Section 1.** <u>Purpose of the Disclosure Certificate</u>. This Disclosure Certificate is being executed and delivered by the District for the benefit of the holders and beneficial owners of the Bonds and in order to assist the Participating Underwriter in complying with S.E.C. Rule 15c2-12(b)(5).

**Section 2.** <u>Definitions</u>. In addition to the definitions set forth above and in the Resolution, which apply to any capitalized term used in this Disclosure Certificate unless otherwise defined in this Section 2, the following capitalized terms shall have the following meanings:

*"Annual Report"* means any Annual Report provided by the District pursuant to, and as described in, Sections 3 and 4 of this Disclosure Certificate.

*"Annual Report Date"* means the date not later than nine months after the end of each fiscal year of the District (currently June 30<sup>th</sup>), or March 31.

*"Dissemination Agent"* means, initially, \_\_\_\_\_ or any successor Dissemination Agent designated in writing by the District and which has filed with the District and the Paying Agent a written acceptance of such designation.

"Listed Events" means any of the events listed in Section 5(a) of this Disclosure Certificate.

*"MSRB"* means the Municipal Securities Rulemaking Board, which has been designated by the Securities and Exchange Commission as the sole repository of disclosure information for purposes of the Rule.

"Official Statement" means the final official statement executed by the District in connection with the issuance of the Bonds.

*"Paying Agent"* means The Bank of New York Mellon Trust Company, N.A., Los Angeles, California, or any successor thereto.

*"Participating Underwriter"* means the original Underwriter of the Bonds required to comply with the Rule in connection with offering of the Bonds.

*"Rule"* means Rule 15c2-12(b)(5) adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as the same may be amended from time to time.

#### Section 3. Provision of Annual Reports.

The District shall, or shall cause the Dissemination Agent to, not later than the (a) Annual Report Date, commencing March 31, 2017 with the report for the 2015-16 fiscal year, provide to the MSRB in an electronic format as prescribed by the MSRB, an Annual Report that is consistent with the requirements of Section 4 of this Disclosure Certificate. Not later than 15 Business Days prior to the Annual Report Date, the District shall provide the Annual Report to the Dissemination Agent (if other than the District). If by 15 Business Days prior to the Annual Report Date the Dissemination Agent (if other than the District) has not received a copy of the Annual Report, the Dissemination Agent shall contact the District to determine if the District is in compliance with the previous sentence. The Annual Report may be submitted as a single document or as separate documents comprising a package, and may include by reference other information as provided in Section 4 of this Disclosure Certificate; provided that the audited financial statements of the District may be submitted separately from the balance of the Annual Report, and later than the Annual Report Date, if not available by that date. If the District's fiscal year changes, it shall give notice of such change in the same manner as for a Listed Event under Section 5(c). The District shall provide a written certification with each Annual Report furnished to the Dissemination Agent to the effect that such Annual Report constitutes the Annual Report required to be furnished by the District hereunder. The Official Statement for the Bonds constitutes the filing for fiscal year 2014-15.

(b) If the District does not provide (or cause the Dissemination Agent to provide) an Annual Report by the Annual Report Date, the District shall provide (or cause the Dissemination Agent to provide) in a timely manner to the MSRB, in an electronic format as prescribed by the MSRB, a notice in substantially the form attached as Exhibit A, with a copy to the Paying Agent and Participating Underwriter.

- (c) With respect to each Annual Report, the Dissemination Agent shall:
  - determine each year prior to the Annual Report Date the then-applicable rules and electronic format prescribed by the MSRB for the filing of annual continuing disclosure reports; and
  - (ii) if the Dissemination Agent is other than the District, file a report with the District certifying that the Annual Report has been provided pursuant to this Disclosure Certificate, and stating the date it was provided.

Section 4. <u>Content of Annual Reports</u>. The District's Annual Report shall contain or incorporate by reference the following:

(a) Audited financial statements prepared in accordance with generally accepted accounting principles as promulgated to apply to governmental entities from time to time by the Governmental Accounting Standards Board. If the District's audited financial statements are not available by the Annual Report Date, the Annual Report shall contain unaudited financial statements in a format similar to the financial statements contained in the final Official Statement, and the audited financial statements shall be filed in the same manner as the Annual Report when they become available.

(b) Unless otherwise provided in the audited financial statements filed on or before the Annual Report Date, the following information shall be provided in the Annual Report:

- assessed valuation of taxable properties in the District for the most recently completed fiscal year;
- (ii) assessed valuation of properties of the top twenty taxpayers for the most recently completed fiscal year;
- (iii) if the District's general obligation bond levies are no longer included in the County of Fresno's Teeter Plan, property tax collection delinquencies for the District for the most recently completed Fiscal Year or if not available at the time of the filing of the Annual Report for the prior fiscal year, and only if available from the County at the time of filing the Annual Report;
- (iv) the District's most recently adopted budget or interim report available at the time of filing the Annual Report; and
- (v) such further information, if any, as may be necessary to make the specifically required statements, in the light of the circumstances under which they are made, not misleading.

(c) Any or all of the items listed above may be included by specific reference to other documents, including official statements of debt issues of the District or related public entities, which are available to the public on the MSRB's internet web site or filed with the Securities and Exchange Commission. The District shall clearly identify each such other document so included by reference.

#### Section 5. Reporting of Significant Events.

(a) The District shall give, or cause to be given, notice of the occurrence of any of the following Listed Events with respect to the Bonds:

- (1) Principal and interest payment delinquencies.
- (2) Non-payment related defaults, if material.
- (3) Unscheduled draws on debt service reserves reflecting financial difficulties.

- (4) Unscheduled draws on credit enhancements reflecting financial difficulties.
- (5) Substitution of credit or liquidity providers, or their failure to perform.
- (6) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the security, or other material events affecting the tax status of the security.
- (7) Modifications to rights of security holders, if material.
- (8) Bond calls, if material, and tender offers.
- (9) Defeasances.
- (10) Release, substitution, or sale of property securing repayment of the securities, if material.
- (11) Rating changes.
- (12) Bankruptcy, insolvency, receivership or similar event of the District.
- (13) The consummation of a merger, consolidation, or acquisition involving the District or the sale of all or substantially all of the assets of the District, 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, if material.
- (14) Appointment of a successor or additional trustee or the change of name of a trustee, if material.

(b) Whenever the District obtains knowledge of the occurrence of a Listed Event, the District shall, or shall cause the Dissemination Agent (if not the District) to, file a notice of such occurrence with the MSRB, in an electronic format as prescribed by the MSRB, in a timely manner not in excess of 10 business days after the occurrence of the Listed Event. Notwithstanding the foregoing, notice of Listed Events described in subsections (a)(8) and (9) above 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 under the Resolution.

(c) The District acknowledges that the events described in subparagraphs (a)(2), (a)(7), (a)(8) (if the event is a bond call), (a)(10), (a)(13), and (a)(14) of this Section 5 contain the qualifier "if material" and that subparagraph (a)(6) also contains the qualifier "material" with respect to certain notices, determinations or other events affecting the tax status of the Bonds. The District shall cause a notice to be filed as set forth in paragraph (b) above with respect to any such event only to the extent that it determines the event's occurrence is material for purposes of U.S. federal securities law. Whenever the District obtains knowledge of the occurrence of any of these Listed Events, the District will as soon as possible determine if such event would be material under applicable federal securities law. If such event is determined to be material, the District will cause a notice to be filed as set forth in paragraph (b) above.

(d) For purposes of this Disclosure Certificate, any event described in paragraph (a)(12) above is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent, or similar officer for the District in a proceeding under the United States

Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the District, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement, or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the District.

Section 6. <u>Identifying Information for Filings with the MSRB</u>. All documents provided to the MSRB under the Disclosure Certificate shall be accompanied by identifying information as prescribed by the MSRB.

**Section 7.** <u>Termination of Reporting Obligation</u>. The District's obligations under this Disclosure Certificate shall terminate upon the legal defeasance, prior redemption or payment in full of all of the Bonds. If such termination occurs prior to the final maturity of the Bonds, the District shall give notice of such termination in the same manner as for a Listed Event under Section 5(c).

**Section 8.** <u>Dissemination Agent</u>. The District may, from time to time, appoint or engage a Dissemination Agent to assist it in carrying out its obligations under this Disclosure Certificate, and may discharge any Dissemination Agent, with or without appointing a successor Dissemination Agent. The initial Dissemination Agent shall be \_\_\_\_\_. Any Dissemination Agent may resign by providing 30 days' written notice to the District and the Paying Agent.

**Section 9.** <u>Amendment; Waiver</u>. Notwithstanding any other provision of this Disclosure Certificate, the District may amend this Disclosure Certificate, and any provision of this Disclosure Certificate may be waived, provided that the following conditions are satisfied:

(a) if the amendment or waiver relates to the provisions of Sections 3(a), 4 or 5(a), it may only be made 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 an obligated person with respect to the Bonds, or type of business conducted;

(b) the undertakings herein, as proposed to be amended or waived, would, in the opinion of nationally recognized bond counsel, 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 proposed amendment or waiver either (i) is approved by holders of the Bonds in the manner provided in the Resolution for amendments to the Resolution with the consent of holders, or (ii) does not, in the opinion of nationally recognized bond counsel, materially impair the interests of the holders or beneficial owners of the Bonds.

If the annual financial information or operating data to be provided in the Annual Report is amended pursuant to the provisions hereof, the first annual financial information filed pursuant hereto 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. If an amendment is made to the undertaking specifying the accounting principles to be followed in preparing financial statements, the annual financial information for the year in which the change is made shall present a comparison between the financial statements or information prepared on the basis of the new accounting principles and those prepared on the basis of the former accounting principles. The comparison shall include a qualitative discussion of the differences in the accounting principles and the impact of the change in the accounting principles on the presentation of the financial information, in order to provide information to investors to enable them to evaluate the ability of the District to meet its obligations. To the extent reasonably feasible, the comparison shall be quantitative. A notice of the change in the accounting principles shall be filed in the same manner as for a Listed Event under Section 5(c).

Section 10. <u>Additional Information</u>. Nothing in this Disclosure Certificate shall be deemed to prevent the District from disseminating any other information, using the means of dissemination set forth in this Disclosure Certificate 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 Certificate. If the District chooses to include any information in any Annual Report or notice of occurrence of a Listed Event in addition to that which is specifically required by this Disclosure Certificate, the District shall have no obligation under this Disclosure Certificate to update such information or include it in any future Annual Report or notice of a Listed Event.

**Section 11.** <u>Default</u>. If the District fails to comply with any provision of this Disclosure Certificate, the Participating Underwriter or any holder or beneficial owner of the Bonds 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 Certificate. A default under this Disclosure Certificate shall not be deemed an Event of Default under the Resolution, and the sole remedy under this Disclosure Certificate in the event of any failure of the District to comply with this Disclosure Certificate shall be an action to compel performance.

#### Section 12. Duties, Immunities and Liabilities of Dissemination Agent.

(a) The Dissemination Agent shall have only such duties as are specifically set forth in this Disclosure Certificate, and the District agrees to indemnify and save the Dissemination Agent, its officers, directors, employees and agents, harmless against any loss, expense and liabilities which they may incur arising out of or in the exercise or performance of its powers and duties hereunder, including the costs and expenses (including attorneys fees) of defending against any claim of liability, but excluding liabilities due to the Dissemination Agent's negligence or willful misconduct. The Dissemination Agent will have no duty or obligation to review any information provided to it by the District hereunder, and shall not be deemed to be acting in any fiduciary capacity for the District, the Bondholders or any other party. The obligations of the District under this Section shall survive resignation or removal of the Dissemination Agent and payment of the Bonds.

(b) The Dissemination Agent shall be paid compensation by the District for its services provided hereunder in accordance with its schedule of fees as amended from time to time, and shall be reimbursed for all expenses, legal fees and advances made or incurred by the Dissemination Agent in the performance of its duties hereunder.

Section 13. Beneficiaries. This Disclosure Certificate shall inure solely to the benefit of the District, the Dissemination Agent, the Participating Underwriter and holders and beneficial owners from time to time of the Bonds, and shall create no rights in any other person or entity.

Date: \_\_\_\_, 2016

## KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT

By: \_\_\_\_\_\_Superintendent

#### EXHIBIT A

## NOTICE OF FAILURE TO FILE ANNUAL REPORT

Name of Obligor:

Kingsburg Joint Union High School District

aggregate principal amount of Kingsburg Joint Name of Bond Issue: \$ Union High School District (Fresno, Tulare and Kings Counties, California) 2016 General Obligation Refunding Bonds

\_\_\_\_, 2016 Date of Issuance:

NOTICE IS HEREBY GIVEN that the District has not provided an Annual Report with respect to the above-named Bonds as required by the resolution adopted by the Board of Trustees of the District authorizing the issuance of the Bonds. The District anticipates that the Annual Report will be filed by \_\_\_\_\_\_

Dated:

as Dissemination Agent

By: \_\_\_\_\_Authorized Officer

Cc: Kingsburg Joint Union High School District

## APPENDIX F

## BOOK-ENTRY ONLY SYSTEM

The following description of the Depository Trust Company ("DTC"), the procedures and record keeping with respect to beneficial ownership interests in the Refunding Bonds, payment of principal, interest and other payments on the Refunding Bonds to DTC Participants or Beneficial Owners, confirmation and transfer of beneficial ownership interest in the Refunding Bonds and other related transactions by and between DTC, the DTC Participants and the Beneficial Owners is based solely on information provided by DTC. Accordingly, no representations can be made concerning these matters and neither the DTC Participants nor the Beneficial Owners should rely on the foregoing information with respect to such matters, but should instead confirm the same with DTC or the DTC Participants, as the case may be.

Neither the District nor the Paying Agent take any responsibility for the information contained in this Section.

No assurances can be given 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 Refunding Bonds, (b) Bonds representing ownership interest in or other confirmation or ownership interest in the Refunding Bonds, or (c) redemption or other notices sent to DTC or Cede & Co., its nominee, as the registered owner of the Refunding 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 Appendix. The current "Rules" applicable to DTC are on file with the Securities and Exchange Commission and the current "Procedures" of DTC to be followed in dealing with DTC Participants are on file with DTC.

1. The Depository Trust Company ("DTC"), New York, NY, will act as securities depository for the securities (in this Appendix, 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. If, however, the aggregate principal amount of any maturity exceeds \$500 million, one certificate will be issued with respect to each \$500 million of principal amount and an additional certificate will be issued with respect to any remaining principal amount of such issue.

2. DTC, the world's largest securities 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. *The information contained on this Internet site is not incorporated herein by reference*.

3. 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 Bonds representing their ownership interests in Bonds, except in the event that use of the book-entry system for the Bonds is discontinued.

4. 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 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.

5. 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. Beneficial Owners of Bonds may wish to take certain steps to augment transmission to them of notices of significant events with respect to the Bonds, such as redemptions, tenders, defaults, and proposed amendments to the Bond documents. For example, Beneficial Owners of Bonds may wish to ascertain that the nominee holding the Bonds for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the registrar and request that copies of the notices be provided directly to them.

6. Redemption notices will 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.

7. Neither DTC nor Cede & Co. (nor such other DTC nominee) will consent or vote with respect to the Bonds unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to District 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 the Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).

8. Redemption proceeds, distributions, 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 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 District, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds, distributions, and dividend payments to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of 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.

9. DTC may discontinue providing its services as securities depository with respect to the Bonds at any time by giving reasonable notice to District or Paying Agent. Under such circumstances, in the event that a successor securities depository is not obtained, Bonds are required to be printed and delivered.

10. The District may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, Bond certificates will be printed and delivered to DTC.

11. The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that District believes to be reliable, but District takes no responsibility for the accuracy thereof.

## APPENDIX G

# COUNTY OF FRESNO INVESTMENT POLICY AND QUARTERLY REPORT

# Kingsburg Joint Union HSD Board Policy Permission to Carry Concealed Firearms on School Grounds

## BP 3515

The District is committed to providing a safe environment for students and staff members. In furtherance of this goal, the Board directs the Superintendent to designate District employees written permission to possess firearms and ammunition on school grounds pursuant to the guidelines described below.

The District recognizes that, in compliance with state and federal law and District rules, policies, and regulations, if the Superintendent grants written permission for an individual to possess a firearm and ammunition on school grounds, the Superintendent does so within the scope of his or her employment.

The Superintendent shall only grant permission to possess firearms and ammunition on school grounds pursuant to the procedures and criteria set forth in Administrative Regulation AR3515. The Superintendent may grant written permission to carry a concealed firearm to a maximum of five (5) District employees at any given time.

[cf. Administrative Regulation AR3515.]

## Legal References:

Penal Code sections 626.9, 26510, 26515; 30310. United States Code title 18, sections 921,922, 923, 924.

## Administrative Reg. AR3515 : District Employee Possession of Firearms and Ammunition

No employee is required to carry a firearm and/or ammunition while on school grounds. Employees interested in carrying a firearm and ammunition while on school grounds may apply in accordance with this Administrative Regulation and related Board Policy. Permission to carry firearms and ammunition on school grounds is a privilege, not a right.

The Superintendent may exercise his or her discretion to grant written permission to a District employee to possess a firearm and ammunition on school grounds (i.e., all real property, facilities, buildings, fields, and parking lots, belonging to the District) who meets all of the following criteria:

- 1. The employee must be a lawful holder of a valid and current Carrying Concealed Weapons ("CCW") permit issued by any California sheriff;
- 2. This CCW must have no restrictions imposed by the issuing authority relative to possession of a firearm on school grounds or public property;
- 3. The employee must have completed a training designated by the Superintendent;
- 4. The employee must have completed any training program required by the Districts workers' compensation, liability or other insurance carrier, as those training requirements may change from time to time;
- 5. The employee must have submitted a completed and signed Firearms Possession Application and Firearms Use Agreement.

Additional factors that the Superintendent may consider include, but are not limited to, the District employee's:

- 1. Employee's discipline record;
- 2. Employee's evaluations;
- 3. Whether or not the employee is potentially a danger to themselves or others;
- 4. Employee's conduct on and off school grounds; and
- 5. Employee's experience with firearms.

Such permission shall be conditioned upon peaceful and lawful activity by the possessor at all times, as well as compliance with all terms included in the Firearms Use Agreement.

The Superintendent may grant or deny permission in his or her sole discretion for any reason, and the Superintendent's decision is final. A grant of permission shall be valid for one year from the effective date of the Firearms Use Agreement, unless earlier revoked by the Superintendent. The Superintendent may revoke permission at any time in his or her sole discretion. No more than five (5) employees shall have permission at any one time.

The Superintendent may revoke permission to possess firearms and ammunition on school grounds at any time by verbal or written notice to the individual granted permission. Any verbal notice will be followed by written notice to the individual within 24 hours. Notice of revocation may also be given to all individuals with permission by posting a written notice of revocation at the District Office.

Any cost of meeting criteria for permission to carry firearms and ammunition on school grounds must be borne solely by the employee requesting such permission.

(cf. [BP 3515].)

#### Legal Reference:

Penal Code sections 626.9, 26510, 26515, 30310.

United States Code title 18, sections 921, 922, 923, 924.

Exhibit A to Administrative Reg. AR3515: District Employee Possession of Firearms and Ammunition

# [REPRODUCE ON DISTRICT LETTERHEAD] APPLICATION FOR CONCEALED CARRY OF FIREARM AND AMMUNITION ON SCHOOL GROUNDS

Please fill out all three sections of this application completely and attach all documents listed under section 2. Incomplete applications will not be processed. Return a copy of your completed application to the Office of the Superintendent, care of the Executive Assistant to the Superintendent.

## **SECTION 1: Identifying Information**

| NAME:         | PHONE:                         |
|---------------|--------------------------------|
| TITLE:        | SSN:                           |
| DOB:          | CA DRIVER'S LICENSE<br>NUMBER: |
| HOME ADDRESS: |                                |

# SECTION 2: Attachments - Please attach the following items to this application form.

- 1. Copy of a valid California photograph identification.
- 2. Copy of Concealed Carry Weapons Permit issued by any California sheriff.
- 3. Copy of registration of any firearm you will be bringing on school grounds.
- 4. Copy of certificate of completion of District mandated two (2) hour training course.
- 5. Signed District Firearms Possession Agreement.

## SECTION 3: Acknowledgment.

I understand that by submitting this application I am certifying under penalty of perjury that the information provided is accurate and all documents attached are true and correct copies of the original.

Further, I understand that the Superintendent, in his sole discretion, may grant or deny my request to carry firearms and/or ammunition on school grounds for any reason or no reason at all.

Signature

Date

Print Name

## KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT FIREARMS AND AMMUNITION POSESSION AGREEMENT

The below information is provided to notify employees regarding the acceptable ways in which firearms may be used and carried on school grounds of the Kingsburg Joint Union High School District ("District"). The District permits, consistent with applicable law and District policy, the use of firearms by responsible employees to protect the District students and staff. The purpose of this Firearms and Ammunition Possession Agreement ("Agreement") is to provide for the safe and appropriate possession of firearms on school grounds (as defined below). This Agreement is effective on \_\_\_\_\_\_.

## I. Definitions

- A. "Firearm" means a device, designed to be used as a weapon, from which is expelled through a barrel, a projectile by the force of an explosion or other form of combustion.
- B. "Ammunition" means, but is not limited to, any bullet, cartridge, magazine, clip, speed loader, autoloader, or projectile capable of being fired from a firearm with a deadly consequence. "Ammunition" does include blanks.
- C. "School grounds" means all real property belonging to the District, including but not necessarily limited to, facilities, buildings, fields, and parking lots.
- D. "CCW" means a valid, current permit to carry a concealed firearm issued by an California sheriff containing no restriction on the concealed carry of a firearm on school grounds where the written approval of the Superintendent has been obtained.

## **II.** District Rights

It is the policy of the District to maintain an environment that promotes safety and responsible conduct by all employees. It shall be a violation of this Agreement for any employee to engage in any activity that does not conform to the established purpose and general rules and policies of the District with respect to the carrying of a firearm on school grounds.

Employees granted permission to carry a firearm and/or ammunition have no expectation of privacy in the firearm they are carrying, the manner in which it is carried, or their CCW when on school grounds. Any employee given permission to carry a firearm on school grounds must allow inspection of the firearm, the means by which it is being carried, and their CCW upon request of the Superintendent (or designee) or peace officer. The District reserves the right to revoke permission to carry a firearm or ammunition on school grounds at any time in the sole discretion of the Superintendent for any reason. Notice of revocation may be given verbally or in writing in accordance with applicable policy and regulation.

The District reserves the right to change the terms under which an employee is granted permission to carry a firearm or ammunition on school grounds in the Superintendent's sole discretion. The District shall provide notice of any changes in terms in writing.

## **III. Employee Responsibilities**

Permission to carry a firearm and ammunition on school grounds is contingent on the undersigned's completion of a training course designated by the Superintendent.

Permission to carry a firearm and ammunition on school grounds is contingent on the undersigned's completion of any training program required by the Districts workers' compensation, liability or other insurance carrier, as those training requirements may change from time to time

Permission to carry a firearm and ammunition on school grounds is contingent on the undersigned's possession of a CCW.

The undersigned is responsible for knowing and following all District policies, rules, and regulations regarding the use and possession of firearms and ammunition.

The undersigned is responsible for knowing and following all federal and California laws and regulations regarding the use and possession of firearms and ammunition.

## IV. Restriction on Firearms Possession by District Employees

All firearms and ammunition must be possessed so that they are fully concealed upon the person at all times and tightly secured to the person's body. All firearms must be carried in a holster worn inside the pants, around the chest/upper body, on the front hip, or in a holster worn at the ankle underneath pants or behind the back.

After receiving written permission, an employee may possess no more than one (1) firearm on school grounds at a time.

All firearms possessed on school grounds must be equipped with a safety that is on at all times, and be carried with no bullet in the chamber, except when the employee is acting in lawful self-defense or defense of others.

A firearm may only be discharged or brandished in self-defense or defense of others, and in compliance with California and Federal law, as those laws may change from time to time. It is prohibited to clean, disassemble or demonstrate any part of the firearms to any other person while on school grounds, unless the firearm is discharged in self-defense or defense of others.

## V. Acknowledgement of Receipt & Agreement

I acknowledge that I have received, read and understood the Acceptable Firearms and Ammunition Use Agreement. I understand that any violations of the Acceptable Firearms and Ammunition Agreement may be grounds for disciplinary action, up to and including termination. I understand that a copy of the signed Acceptable Firearms and Ammunition Use Agreement will be placed in my personnel file. I understand that, if granted permission to carry a firearm and ammunition on school grounds, such permission shall automatically terminate one date from the date of this Agreement. My signature below indicates my knowing and voluntary acceptance of all the terms of this Agreement.

Signature

Date

Print Name

## VI. Superintendent's Written Permission to Carry Firearm

Pursuant to my discretion under the Penal Code and as authorized by the District's Governing board, I grant written permission to the following individual, whose name appears on the signature line under Section V – Acknowledgement of Receipt & Agreement, to carry a firearm on the school grounds of Kingsburg Joint Union High School District. This grant of permission is conditioned on compliance at all times with all applicable laws, policies, regulations, and the terms of this Agreement. The District reserves the right to revoke this permission at any time.

Signature

Date

Print Name

# Adult Ed Diploma

| Subject           | <b>Credits</b> required |
|-------------------|-------------------------|
| English           | 30                      |
| Math              | 10                      |
| Algebra           | 10                      |
| Life Science      | 10                      |
| Physical Science  | 10                      |
| Social Science    | 10                      |
| World History     | 10                      |
| U.S. History      | 10                      |
| Civics            | 5                       |
| Economics         | 5                       |
| Art/Foreign Lang. | 10                      |
| Electives         | <u>60</u>               |
| Total:            | 180 credits             |

RECOMMENDATION:

| Subject          | <b>Credits required</b> |
|------------------|-------------------------|
| English          | 30                      |
| Math             | 10                      |
| Algebra          | 10                      |
| Life Science     | 10                      |
| Physical Science | 10                      |
| Social Science   | 10                      |
| World History    | 10                      |
| U.S. History     | 10                      |
| Civics           | 5                       |
| Economics        | 5                       |
| Art/Foreign Lang | 10                      |
| Electives        | <u>40</u>               |
| Total:           | 160 credits             |

Kingsburg High School

## BANK RECONCILIATION REPORT

As of Statement Ending Date: 2/29/2016

Bank Code: A - Cash-Checking-WestAmerica Bank

GL Account: 100-00-00 Cash-Checking-WestAmerica Bank

|                         | ng Bank Statement Balance:<br>Cleared Deposits:<br>leared Checks and Charges:<br>Cleared Adjustments: | 115,569.66<br>30,091.32<br>23,236.00<br>(87.55) |
|-------------------------|---|---|
|                         | Calculated Bank Balance:  | 122,337.43                                      |
| Less:<br>Plus:<br>Plus: | Outstanding Checks:<br>Deposits In Transit:<br>Uncleared Adjustments:                                 | 11,925.85<br>0.00<br>0.00                       |
|                         | Calculated Book Balance:<br>Actual Book Balance:  | 110,411.58<br>110,411.58                        |
|                         | VARIANCE:   | 0.00  |

Ending Bank Statement Balance: Calculated Bank Balance: Out of Balance Amount:

122,337.43 122,337.43 0.00

Prepared by:

Jund

3/9/16 Date:

Date:

Reviewed by:

Print Date: 03/09/2016 Print Time: 8:57:50AM Page: 1

## ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 2/1/2016 through 2/29/2016 Account Range: ALL

| ACCOUNT # AND DESCRIPTION                | BEG BALANCE | INCOME    | EXPENSE   | TRANSFERS | BALANCE         |
|--|-------------|-----------|-----------|-----------|-----------------|
| Cash Accounts                            |             |           |           |           |                 |
| 100-00-00 Cash-Checking-WestAmerica Bank | 98,260.04   | 30,003.77 | 17,852.23 |           | 110,411.58      |
| 105-00-00 CD-WestAmerica Bank            | 10,011.75   |           |           |           | 10.011.75       |
| 110-00-00 CD-WestAmerica Bank            | 18,302.41   |           |           |           | 18,302.41       |
| 115-00-00 CD-WestAmerica Bank            | 10,000.00   |           |           |           | 10.000.00       |
| 120-00-00 Petty Cash                     | 100.00      |           |           |           | 100.00          |
| 910-00-00 Web Store Clearing Bank        | 29.00       |           |           |           | 29.00           |
| Total Cash Accounts                      | 136,703.20  | 30,003.77 | 17,852.23 | 0.00      | 148,854.74      |
| Other Accounts                           |             |           |           |           |                 |
| 004-40-00 CLASS OF 2004                  | 0.00        |           |           |           | 0.00            |
| 005-40-00 CLASS OF 2005                  | 0.00        |           |           |           | 0.00            |
| 006-40-00 CLASS OF 2006                  | 0.00        |           |           |           | 0.00            |
| 007-40-00 CLASS OF 2007                  | 0.00        |           |           |           | 0.00            |
|  | 0.00        |           |           |           | 0.00            |
| 008-40-00 CLASS OF 2008                  | 0.00        |           |           |           | 0.00            |
| 009-40-00 CLASS 2009                     | 0.00        |           |           |           | 0.00            |
| 010-00-00 CLASS 2010                     |             |           |           |           | 0.00            |
| 011-40-00 CLASS 2011                     | 0.00        |           |           |           | 0.00            |
| 012-40-00 CLASS 2012                     | 0.00        |           |           |           |                 |
| 013-40-00 CLASS 2013                     | 0.00        |           |           |           | 0.00            |
| 014-00-00 CLASS 2014                     | 0.00        |           |           |           | 0.00            |
| 015-00-00 Class 2015                     | 0.00        |           |           |           | 0.00            |
| 015-40-00 CLASS 2015                     | 0.00        |           |           |           | 0.00            |
| 016-00-00 CLASS 2016                     | 10,493.40   | 8,022.50  |           |           | 18.515.90       |
| 017-00-00 CLASS 2017                     | 179.70      |           |           |           | 179.70          |
| 018-00-00 CLASS 2018                     | 296.89      |           |           |           | 296.89          |
| 101-00-00 DUE TO STUDENT BODY            | 0.00        |           |           |           | 0.00            |
| 102-30-00 FELLOWSHIP OF CHRISTIAN ATHLET | 25.04       |           |           |           | 25.04           |
| 103-40-00 AUTOSHOP OPPORTUNITIES         | 1,847.91    |           |           |           | 1,847.91        |
| 104-40-00 LIFE SKILLS                    | 313.61      |           |           |           | 313.61          |
| 106-10-10 GOLF~BOYS                      | 675.94      |           |           |           | 675.94          |
| 106-10-20 GOLF~GIRLS                     | 0.00        |           |           | 25        | 0.00            |
| 107-00-00 BAND                           | 0.00        |           |           |           | 0.00            |
| 107-01-00 CHOIR                          | 82.00       |           |           |           | 82.00           |
| 107-02-00 COLOR GUARD                    | 777.69      |           |           |           | 777.69          |
| 108-00-00 PRE-MED SCHOLARSHIP            | 0.00        |           |           |           | 0.00            |
|  | 626.00      |           |           |           | 626.00          |
| 108-30-00 PRE-MED CLUB                   | 0.00        |           |           |           | 0.00            |
| 109-30-00 FUTURE BUSINESS LEADERS OF AME | 0.00        |           |           |           | 0.00            |
| 109-30-01 FBLA-PRINTING ACCOUNT          |             | 622.45    | 3,266.60  |           | 5,918,12        |
| 111-00-00 STUDENT BODY GENERAL           | 8,562.27    | 022.40    | 3,200.00  |           | 0.00            |
| 111-01-00 SCHOLARSHIP ACCOUNT            | 0.00        |           | 4 000 47  |           |                 |
| 111-02-00 SPECIAL PROJECTS               | 7,034.84    |           | 1,226.17  |           | 5.808.67        |
| 112-30-00 VIRTUAL ENTERPRISE             | 0.00        |           |           |           | 0.00            |
| 113-40-00 LIBRARY OPPORTUNITIES          | 522.86      |           |           |           | 522.86          |
| 114-30-00 BEYOND BELIEF                  | 0.00        |           |           |           | 0.00            |
| 116-00-00 RIBBONS OF HOPE                | 1,000.01    |           |           |           | 1,000.01        |
| 117-00-00 PEPSI FUND                     | 336.36      | 58.94     |           |           | 395.30          |
| 118-00-00 ENGLISH OPPORTUNITIES          | 1,716.57    | 406.89    |           |           | 2,123.46        |
| 119-00-00 PRE-LAW CLUB                   | 227.69      |           |           |           | 227.69          |
| 121-10-00 CONCESSIONS                    | 5,190.08    | 2,492.16  |           |           | 7.682.24        |
| 122-10-10 TENNIS~BOYS                    | 0.00        |           |           |           | 0.00            |
| 122-10-20 TENNIS~GIRLS                   | 702.94      |           |           |           | 702.94          |
| 123-10-10 SOCCER~BOYS                    | 2,445.45    | 666.95    |           |           | 3,112.40        |
| 123-10-20 SOCCER~GIRLS                   | 8,327.23    | 2,531.00  |           |           | 10.858.23       |
| 124-10-00 WEIGHTLIFTING                  | 1,562.28    |           |           |           | 1.562.28<br>213 |
| Print Date: 03/09/2016                   |             |           |           |           | Page: 1         |
| Print Time: 9:50:28AM                    |             |           |           |           |                 |

# ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 2/1/2016 through 2/29/2016 Account Range: ALL

| ACCOUNT   | # AND DESCRIPTION             | BEG BALANCE | INCOME    | EXPENSE   | TRANSFERS | BALANCE    |
|-----------|-------------------------------|-------------|-----------|-----------|-----------|------------|
| 125-10-10 | FOOTBALL                      | 922.35      |           |           |           | 922.35     |
| 126-10-00 | BASKETBALL                    | 0.00        |           |           |           | 0.00       |
| 127-10-10 | BASEBALL                      | 785.00      |           |           |           | 785.00     |
|           | SOFTBALL                      | 0.00        |           |           |           | 0.00       |
|           | CROSS COUNTRY                 | 10,231.36   | 102.00    |           |           | 10,333.36  |
| 130-40-00 |                               | 5,144.80    |           |           |           | 5.144.80   |
| 130-40-09 |                               | 0.00        |           |           |           | 0.00       |
| 130-40-10 |                               | 0.00        |           |           |           | 0.00       |
| 130-40-11 |                               | 150.00      |           |           |           | 150.00     |
| 130-40-12 |                               | 229.15      |           |           |           | 229.15     |
|           | YEARBOOK                      | 35,740.11   | 580.00    |           |           | 36,320.11  |
|           | VIKING VOICE                  | 0.00        |           |           |           | 0.00       |
|           | IOTA LAMBDA CHI               | 1,620.68    |           |           |           | 1,620.68   |
|           | MU ALPHA THETA                | 1,073.37    | 868.00    | 150.00    |           | 1,791.37   |
|           | SCI OPPORT-GRANT #2           | 675.00      |           |           |           | 675.00     |
|           | SCIENCE OPPORTUNITIES         | 1,008.68    | 750.00    |           |           | 1,758.68   |
|           | SCI OPPORT-GRANT #1           | 308.12      |           |           |           | 308.12     |
|           | KEY CLUB                      | 2,237.58    |           |           |           | 2,237.58   |
|           | KEY CLUB-LT GOV FUND          | 0.00        |           |           |           | 0.00       |
| 137-30-00 |                               | 1,232.78    | 1,185.00  |           |           | 2,417.78   |
|           | VOLLEYBALL                    | 0.00        |           |           |           | 0.00       |
|           | AP OPPORTUNITIES              | 601.75      |           |           |           | 601.75     |
|           | ART CLUB                      | 210.21      |           |           |           | 210.21     |
|           | HISTORY OPPORTUNITIES         | 1,596.35    |           |           |           | 1,596.35   |
|           | GREEN CLUB                    | 532.11      |           |           |           | 532.11     |
| 142-00-00 |                               | 5,194.42    | 2,515.00  | 3,355.00  |           | 4,354,42   |
|           | FFA-ORNAMENTAL HORTICULTURE   | 1,217.08    |           |           |           | 1,217.08   |
|           | FFA DONATION ACCOUNT          | 0.00        |           |           |           | 0.00       |
|           | WRESTLING                     | 0.00        |           |           |           | 0.00       |
|           | Jose Valencia Scholarship     | 0.00        |           |           |           | 0.00       |
|           | ATHLETICS                     | 3,107.67    | 5,181.10  | 7,651.52  |           | 637.25     |
|           | MULTI-CULTURAL CLUB           | 381.59      | 01101110  |           |           | 381.59     |
|           | PEP SQUAD                     | (1,859.74)  | 356.78    |           |           | (1,502.96) |
|           |                               | 895.43      | (24.00)   |           |           | 871.43     |
|           |                               | 0.00        | (21.00)   |           |           | 0.00       |
|           | FRIDAY NIGHT LIVE             | 881.68      |           | <i>.</i>  |           | 881.68     |
|           | AQUATICS                      | 0.00        |           |           |           | 0.00       |
|           | MATH PROJECT                  | 415.31      |           |           |           | 415.31     |
| 165-00-00 |                               | 0.00        |           |           |           | 0.00       |
|           | KAEC OPPORTUNITIES            | 5,815.34    |           | 1,268.94  |           | 4,546.40   |
|           |                               |             |           | 1,200.04  |           | 0.00       |
|           | SHAKESPEAREAN STUDY TOUR      | 0.00        |           |           |           | 372.70     |
|           | SCIENCE CLUB                  | 372.70      |           |           |           | 627.72     |
|           | TEACHERS OF TOMORROW          | 627.72      | 2 200 00  |           |           | 4,596.58   |
| 176-10-00 |                               | 2,396.58    | 2,200.00  | 934.00    |           | 4.590.50   |
|           | DISTRICT                      | 934.00      | 1,489.00  | 534.00    |           | (222.60)   |
|           | Web Store Clearing for Remitt | (222.60)    |           |           |           | (700.14)   |
|           | Web Store Fees                | (700.14)    |           | 17 070 00 | 0.00      |            |
| Т         | Total Other Accounts          | 136,703.20  | 30,003.77 | 17,852.23 | 0.00      | 148,854.74 |

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8,328,338

# KINGSBURG HIGH SCHOOL DISTRICT CASH BALANCE/ALL FUNDS As Of February 29, 2016

| FUND        |                            |      | BEGINNING |          | TOTAL     |              | ENDING    |
|-------------|----------------------------|------|-----------|----------|-----------|--------------|-----------|
| TRANSACTION | FUND                       | FUND | CASH      |          | CASH      |              | CASH      |
| NUMBER      | DESCRIPTION                | #    | BALANCE   | REVENUES | AVAILABLE | EXPENDITURES | BALANCE   |
| 60001       | GENERAL                    | 0100 | 3,849,987 | 764,967  | 4,614,954 | 1,360,626    | 3,254,328 |
|             |                            |      |           |          |           |              |           |
| 60005       | DEF. MAINTENANCE           | 1400 | 42,956    | 0        | 42,956    | 0            | 42,956    |
| 60006       | CAPITAL FACILITIES         | 2500 | 199,564   | 189      | 199,753   | 12,127       | 187,626   |
| 60007       | ADULT EDUCATION            | 1100 | 2,289     | 6        | 2,295     |              | 2,295     |
| 60008       | CAFETERIA                  | 1300 | 482       | 9,650    | 10,132    | 5,711        | 4,421     |
| 60030       | STATE SCH BUILDING         | 3006 | 8,668     | 0        | 8,668     | 0            | 8,668     |
| 60020       | SPECIAL RESERVE            | 1700 | 73,154    | 0        | 73,154    | 0            | 73,154    |
| 60025       | SPECIAL RESERVE FUND #1    | 1701 | 23,573    | 0        | 23,573    | 0            | 23,573    |
| 65243       | BUILDING FUND GO BOND 2014 | 2103 | 3,704,718 | 213      | 3,704,931 | 32,346       | 3,672,585 |
| 65005       | BOND INTEREST & REDEMPTION | 5100 | 727,600   | 1,477    | 729,077   | 0            | 729,077   |
| 65103       | BOND INTEREST & REDEMPTION | 5101 | 189,317   | 740      | 190,057   | 0            | 190,057   |
| 65129       | BOND INTEREST & REDEMPTION | 5102 | 139,165   | 433      | 139,598   | 0            | 139,598   |
| 65244       | BOND INTEREST & REDEMPTION | 5103 | 183,746   | 154      | 183,900   | 0            | 183,900   |

TOTAL CASH

