

**RESOLUTION NO. 21-8627**

**A RESOLUTION ADOPTING THE BASIC TAX RATE FOR PLUMAS COUNTY AND THE RATES FOR  
THE PLUMAS UNIFIED SCHOOL DISTRICT AND THE PLUMAS DISTRICT HOSPITAL BONDS FOR  
FISCAL YEAR 2021/22**

**WHEREAS**, Government Code §29100 requires that the tax rates be set and approved by the Board of Supervisors.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors, County of Plumas, State of California, as follows:

The ad valorem property tax rate for Plumas County is 1% of the assessed value (\$1,000.00 per \$100,000 of assessed value) for the 2021/22-year, tax year 2021, with the bond rates to be ADDED to the 1% rate as follows:

The additional tax rates for the **Plumas Unified School District Bond** for Secured Assessed Values

Measure A: 0.01544% (\$15.44 per \$100,000 of assessed value)

Measure B: 0.05847% (\$58.47 per \$100,000 of assessed value)

The additional tax rates for the **Plumas Unified School District Bond** for Unsecured Assessed Values

Measure A: 0.04714% (\$47.14 per \$100,000 of assessed value)

Measure B: 0.06299% (\$62.99 per \$100,000 of assessed value)

The additional tax rates for the **Plumas District Hospital Bond**, as calculated and approved, by resolution No. 2021-5, by the Plumas District Hospital's Board, are affixed at **0.04667%** of the Secured assessed value (\$46.67 per \$100,000 of assessed value) and 0.03455% of the Unsecured assessed value for the fiscal year 2021/22 tax year 2021.

The additional tax rates for the Plumas Unified School District and Plumas District Hospital Bonds is affixed at 0.16948% (\$169.48 per \$100,000 of assessed value) of the assessed value of the Unitary/State Board Roll for the fiscal year 2021/22, tax year 2021.

The foregoing, Resolution No. 21-8627 was duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board held on the 21<sup>7<sup>h</sup></sup> day of September, 2021 by the following vote:

**AYES:** Supervisor(s) Ceresola, Thrall, Goss, Hagwood, and Engel

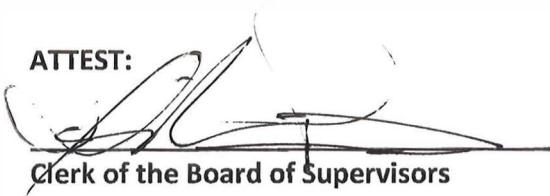
**NOES:** None

**ABSENT:** None



Chair, Board of Supervisors

**ATTEST:**



Clerk of the Board of Supervisors

Approved as to form:



9/2/2021  
Joshua Brechtel  
Deputy County Counsel I

**PLUMAS COUNTY**  
**DEBT SERVICE**

**Measure A & B School Bonds**

**FY 21/22 Tax Year 2021**

w/PDH Resolution

FY 2020/21 Bond Debt Requirement	\$ 3,897,667.00	1 Reserves:
Unitary portion of Debt Service	\$ 998,798.85	2
Total Debt	\$ 3,897,667.00	
Total to add to Reserve	\$ 150,000.00	3
Unitary Portion	\$ (998,798.85)	
Unsecured Portion	\$ (129,144.09)	
<b>Total Debt for Secured</b>	<b>\$ 2,919,724.06</b>	

Appeals 2021/22 Refunds	MeasA +B
\$ 24,670.56	
\$ 909.84	
\$ 351.64	
\$ 25,932.04	

Total Unsecured Value	\$ 135,882,973.00	4
Minus 13.7% Delinquent Rate	\$ (18,615,967.30)	note: historical delq rate 2004
Unsecured Rate (Prior Year Sec Rate)	0.11013%	5 note: was FY20/21 Secured Bond Rate
<b>Unsecured Portion</b>	<b>\$ 129,144.09</b>	

Total Secured / Utility Value	\$ 4,086,204,505.00	6
Plus HOE	\$ 27,742,133.00	7
Minus 4% Delinquent Rate	\$ (163,448,180.20)	
<b>Total Value to collect on</b>	<b>\$ 3,950,498,457.80</b>	
<b>Secured Debt Service</b>	<b>\$ 2,919,724.06</b>	3,181,818.21
<b>FY21/22 Secured Bond Rate</b>	<b>0.07391%</b>	
<b>FY21/22 w/o 2016 GO</b>	<b>0.01544%</b>	
<b>FY21/22 2016 GO only</b>	<b>0.05847%</b>	
	0.00000%	

\$ 3,897,667.00  
Needs to equal total debt  
requirement on Allocation  
of Debt Service Revenue

\$ 4,113,946,638.00

Note: Use AUD70-2360-100 Auditor Certified Values by Tax Base, Aircraft Excluded tax code 10070

TRA 055-xxx excluded Plumas-Sierra JT

*Amber 9/1/21*

**PLUMAS COUNTY  
DEBT SERVICE**

***Measure A School Bond 2002, 2005 and  
2016 Refunding Bonds***

**FY 21/22 Tax Year 2021**

w/PDH Resolution

**Tax Code 10070**

FY 2021/22 Bond Debt Requirement	\$ 827,142.00	1	Reserve Fund as of 8/12/21
Unitary portion of Debt Service	\$ 211,959.74	2	Fund 8006 Bal \$ 1,521,266.51
Total Debt	\$ 827,142.00		Reserve add on \$ 50,000.00
Reserve _old bond	\$ 50,000.00	3	Use for Bond Pmt \$ 1,571,266.51
Unitary Portion	\$ (211,959.74)		Less 2/1/22 + 8/1/22pmt (823,018.00)
Unsecured Portion	\$ (55,274.52)		
<b>Total Debt for Secured</b>	<b>\$ 609,907.74</b>		<b>748,248.51</b>
Total Unsecured Value	\$ 135,882,973.00	4	<i>note: historical delq rate 2004</i>
Minus 13.7% Delinquent Rate	\$ (18,615,967.30)		<i>note: was FY20/21 Secured Bond Rate for Measure A</i>
Unsecured Rate (Prior Year Sec Rate)	<b>0.04714%</b>	5	<i>Note: unsecured bond debt sv used for 2016GO</i>
<b>Unsecured Portion</b>	<b>\$ 55,274.52</b>		
Total Secured / Utility Value	\$ 4,086,204,505.00	6	
Plus HOE	\$ 27,479,745.00	7	0.00
Minus 4% Delinquent Rate	\$ (163,448,180.20)		
<b>Total Value to collect on</b>	<b>\$ 3,950,236,069.80</b>		
Secured Debt Service	\$ 609,907.74		
<b>FY 2021/22 Secured Bond Rate</b>	<b>0.01544%</b>		
		\$	15.44

\$ 827,142.00  
 Needs to equal total debt  
 requirement on Allocation  
 of Debt Service Revenue

## PLUMAS COUNTY

## DEBT SERVICE

***Measure B School Bond 2016 General******Obligation Bonds Only*****FY 21/22 Tax Year 2021**

w/PDH Resolution

**Tax code 10071**

FY 21/22 Bond Debt Requirement \$ 3,070,525.00 1

Unitary portion of Debt Service \$ 786,839.11 2

Total Debt \$ 3,070,525.00

Total add on in fund from Prior Year for Sinking Fund \$ 100,000.00 3

Unitary Portion \$ (786,839.11)

Unsecured Portion \$ (73,869.58)

**Total Debt for Secured** \$ **2,309,816.31**

Total Unsecured Value \$ 135,882,973.00 4

Minus 13.7% Delinquent Rate \$ (18,615,967.30)

Unsecured Rate (Prior Year Sec Rate) **0.06299263%** 5

Unsecured Portion \$ 73,869.58

Total Secured / Utility Value (adj) \$ 4,086,204,505.00 6

Plus HOE \$ 27,479,745.00 7

Minus 4% Delinquent Rate \$ (163,448,180.20)

**Total Value to collect on** \$ **3,950,236,069.80**

Secured Debt Service \$ 2,309,816.31

**FY 2021/22 Secured Bond Rate** **0.05847%**FY 2020/21 Secured Bond Rate **0.06299%**

Reserve Fund as of 8/12/21

\$ 3,124,939.14

Fund 3029 Bal

\$ (937,882.40)

Less Deposit to Meas B Sinking Fund

2,187,056.74

Balance 6/30/21

100,000.00

Add to Sinking Fund

2,287,056.74

**Ending Balance**

(1,372,475.00)

Less 2/22 and 8/1/22 pmts

914,581.74

note: historical delq rate 2004

note: was FY20/21 secured Bond Rate for Measure B

\$	3,070,525.00
Needs to equal total debt requirement on	
Allocation	of Debt Service
	Revenue

\$ 58.47

PLUMAS HOSPITAL DISTRICT

RESOLUTION No. 2021-5

RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
PLUMAS HOSPITAL DISTRICT  
GENERAL OBLIGATION BONDS SERIES C  
PROPERTY TAX RATE 2021-2022

NOW, THEREFORE BE IT RESOLVED that the President and Secretary of the Board of the Plumas Hospital District Board of Directors are hereby authorized and empowered to take all actions necessary or appropriate:

1. To authorize the Plumas County Tax Assessor's office to set the 2021-2022 Property Tax Rate for the Plumas District Hospital General Obligation Bond Series C at 0.0004667

PASSED AND ADOPTED this 12th day of August, 2021 by the following vote:

AYES: Director Wickman  
Director Ryback  
Director Flanigan  
Director Kimmel  
Director McNett

NAYES: None

ABSENT: None

  
\_\_\_\_\_  
Bill Wickman, Board of Directors  
Plumas Hospital District

ATTEST:

  
\_\_\_\_\_  
Guy McNett, Board of Directors  
Plumas Hospital District

Debt Service - Plumas Hospital District

	2021/22 bond debt service	2021-22
1	Total Debt (Feb 2022 & Aug 2022)	344,582.22
	Reserve Fund	50,000.00
2	Total left in fund after Aug 2021 pymt	(70,034.39)
3	Unitary Portion	0.00
4	Unsecured Portion	(12,675.68)
5	Total Debt for Secured Portion	311,872.15
6	Total Unsecured Value	47,871,494.00
7	Minus 13% delq rate	(6,223,294.22)
8	Unsec rate (prior yr sec rate)	0.0003044
9	Unsecured's portion	12,675.68
10	Total Secured/utility Value	716,246,207.00
11	Plus HOE/HOX	9,262,526.00
12	Minus 8% delq rate	(57,299,696.56)
13	Total Value to collect on	668,209,036.44
14	Secured Debt Svc	311,872.15
15	Secured Bond Rate	0.0004667

\$46.67 per \$100k

## PLUMAS COUNTY

## Calculation of Unitary Average Tax Rate

FY 2021/22 | Tax Year 2021

w/ PDH Resolution XXXX

FY 2021/22 Ad Valorem Secured	\$ 4,296,159,701.00	A
Plus Utility	\$ 638,648,435.00	B
Plus HOE	\$ 28,207,745.00	C
<b>Total Secured, Utility, &amp; HOE</b>	<b>\$ 4,963,015,881.00</b>	<b>D</b>
Times the 1% Tax Rate		1.00000%
<b>FY 2021/22 Gross County Wide Tax (Less Unsecured)</b>	<b>\$ 49,630,159.00</b>	
Divided by Secured Ad Valorem (see above 'D')	\$ 4,963,015,881.00	
<b>Unitary Rate - Countywide Tax Divided by</b>		
<b>Secured Ad Valorem - R&amp;T Code 98.9(b)(1)</b>		<b>1.00000%</b>
Prior Year Unitary Debt Service Rate		0.16179% F
Countywide Secured (including HOE) Debt Service		
Levy 2020/21 <i>immediate prior fiscal year</i>	\$ 4,100,224.53	G
Countywide Secured (including HOE) Debt Service		
Levy 2019/20 <i>(second prior fiscal year)</i>	\$ 3,914,022.08	H
<b>Percentage of Difference Between 2 Preceding Years</b>		<b>104.75732%</b>
<b>Final Unitary Debt Service Tax Rate</b>	<b>0.16948%</b>	
Current Year Unitary Value	\$ 636,478,577.00	E
<b>Current Year Unitary Debt Service Levy</b>	<b>\$ 1,078,717.84</b>	<b>A1</b>

## PLUMAS COUNTY

## Allocation of Debt Service Revenue

FY 2021/22 | Tax Year 2021

		<i>i</i> data input x	<i>k</i> data input y	<i>m</i> data input z/1	<i>o</i> data input z/1	<i>q</i> <i>m</i> * <i>o</i>	<i>s</i> calc	<i>t</i> calc z	
		Prior Year 20/21	Debt	Prior Year 20/21	Percentage	Current Year Debt Requirement	Current Year Unitary Portion	Current Year Unitary Allocation	Current Year Debt Service Levy
Fund 8006	School Bond A	\$ 2,138,538.11	\$ 248,223.83	11.61%	\$ 827,142.00	\$ 96,007.81	19.6492%	\$ 211,959.74	
Fund 3029	School Bond B	\$ 3,738,606.03	\$ 621,137.47	16.61%	\$ 3,070,525.00	\$ 510,141.51	72.9421%	\$ 786,839.13	
Fund 2032	Plumas Hospital	\$ 271,702.49	\$ 48,861.35	17.98%	\$ 311,872.15	\$ 56,085.22	7.4087%	\$ 79,918.97	
		\$ 6,148,846.63	\$ 918,222.65	-	\$ 4,209,539.15	\$ 662,234.54	100.0000%	\$ 1,078,717.84	
	School bond A+B	\$ 5,877,144.14						from A1	998,798.87

Plumas County Auditor/Controller  
Bond Debt Calculation for FY21-22

Plumas County Auditor/Controller  
Bond Debt Calculation for FY20-21

FY	Due Date	(1) Fund Measure A 8006		(2) Measure A 8006		(3) Measure B 3029		(4) Measure B 3029		2016 GO Feb19
		2005 GO	2016 Refunding	2016A GO	Series B	2016A GO	Series B	Total		
FY2021	8/1/2021	\$ 1,092,956.25	\$ 70,745.35	\$ 187,537.50	\$ 1,438,900.00	\$ 2,790,139.10				
FY2122	2/2/2022		\$ 41,509.00	\$ 106,737.50	\$ 449,500.00	\$ 597,746.50				
FY2122	8/1/2022		\$ 781,509.00	\$ 191,737.50	\$ 624,500.00	\$ 1,597,746.50				
		last pmt				\$				
		\$ 1,092,956.25	\$ 893,763.35	\$ 486,012.50	\$ 2,512,900.00	\$ 4,985,632.10				
			\$ 1,986,719.60		\$ 2,998,912.50	\$ 4,985,632.10	\$ 1,903,959.21			
BS Balance 8/24/20		8006	8006	3029	3029	Total				
		\$ 691,937.91		\$ 1,853,960.30		\$ 2,545,898.21				
	2/1/2021	\$ (27,956.25)	\$ (41,745.25)	\$ (107,537.50)	\$ (468,900.00)	\$ (646,139.00)	\$ 1,899,759.21	\$ 4,200.00		
	8/1/2021	\$ 1,092,956.25	\$ 70,745.35	\$ 187,537.50	\$ 1,438,900.00	\$ (2,790,139.10)				
	2/2/2022		\$ 41,509.00	\$ 106,737.50	\$ 449,500.00	\$ (597,746.50)				
	8/1/2022		\$ 781,509.00	\$ 187,537.50	\$ 624,500.00	\$ (1,593,546.50)				
						\$ (3,081,672.89)				

## AUW0120.2.5.0.2: Main Ad Valorem Tax Setup New Year Aug 12, 2021 3:11:34 PM (-07:00)

Tax Year Of Rates: 2021

Tax Code Description

Tax Code	Description	Secured Bill Rate
00001	BASIC TAX	1.000000
00002	Unitary Rate	1.000000
00003	RR Unitary	1.000000
10001	Unitary Bond	0.000000
10010	Plumas Unified School District	0.000000
10030	Chester PUD	0.000000
10040	Chester PUD - Zone A	0.000000
10050	Eastern Plumas Hospital	0.000000
10070	School Bond Measure A 530-283-6500 x5230	0.047140 <sup>(5)</sup>
10071	School Bond Measure B 530-283-6500, x5230	0.062990 <sup>(5)</sup>
10075	Unitary Debt Service	0.161790
10076	RR Debt Service	0.161790
10080	Plumas District Hospital Bond	0.030440
19930	Portola	0.000000
19940	East Quincy Services	0.000000
19950	Greenville Sanitary	0.000000
19960	Peninsula Fire	0.000000
Copy Links		▼
Curr Rates		▼
Xfer Rates		▼
Valid TRAS		▼
View From/To TRA		▼
Tax Codes		▼
TC-TRA Links		▼
MultiYear Rates		▼
57	Current	Zero Rates

21 Record(s) found.

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County of Plumas  
AUDITOR CERTIFIED VALUES BY TAX BASE  
Model Num: final, Tax Year: 2021  
AIRCRAFT VALUES EXCLUDED

TAX CODE: 00001 BASIC TAX				TAX CODE: 00002 Unitary Rate			
VALUE BASE	7	Net of All		VALUE BASE	7	Net of All	
TYPE:	OPERATING	SECURED	UNSECURED	TYPE:	OPERATING	SECURED	UNSECURED
PARCEL COUNT	25,707	3,062	28,769	PARCEL COUNT	25	0	25
LOCAL	4,208,737,880	137,146,220	4,345,884,100	LOCAL			0
UTILITY	2,169,858		2,169,858	UTILITY	563,628,511		563,628,511
TOTAL	4,210,907,738	137,146,220	4,348,053,958	TOTAL	563,628,511		563,628,511
PLUS HOX	28,207,745	88,541	28,296,286	PLUS HOX			0
TOTAL	4,239,115,483	137,234,761	4,376,350,244	TOTAL	563,628,511		563,628,511
TAX CODE: 00003 RR Unitary				TAX CODE: 10001 Unitary Bond			
VALUE BASE	7	Net of All		VALUE BASE	7	Net of All	
TYPE:	OPERATING	SECURED	UNSECURED	TYPE:	OPERATING	SECURED	UNSECURED
PARCEL COUNT	3	0	3	PARCEL COUNT	25,707	3,062	28,769
LOCAL			0	LOCAL	4,208,737,880	137,146,220	4,345,884,100
UTILITY	72,850,066		72,850,066	UTILITY	2,169,858		2,169,858
TOTAL	72,850,066		72,850,066	TOTAL	4,210,907,738	137,146,220	4,348,053,958
PLUS HOX			0	PLUS HOX	28,207,745	88,541	28,296,286
TOTAL	72,850,066		72,850,066	TOTAL	4,239,115,483	137,234,761	4,376,350,244
TAX CODE: 10010 Plumas Unified School District				TAX CODE: 10030 Chester PUD			
VALUE BASE	7	Net of All		VALUE BASE	7	Net of All	
TYPE:	OPERATING	SECURED	UNSECURED	TYPE:	OPERATING	SECURED	UNSECURED
PARCEL COUNT	24,583	2,996	27,579	PARCEL COUNT	1,429	164	1,593
LOCAL	4,084,519,449	135,794,432	4,220,313,881	LOCAL	247,656,719	17,241,348	264,898,067
UTILITY	1,685,056		1,685,056	UTILITY			0
TOTAL	4,086,204,505	135,794,432	4,221,998,937	TOTAL	247,656,719	17,241,348	264,898,067
PLUS HOX	27,479,745	88,541	27,568,286	PLUS HOX	2,856,000		2,856,000
TOTAL	4,113,684,250	135,882,973	4,249,567,223	TOTAL	250,512,719	17,241,348	267,754,067
TAX CODE: 10040 Chester PUD - Zone A				TAX CODE: 10050 Eastern Plumas Hospital			
VALUE BASE	7	Net of All		VALUE BASE	7	Net of All	
TYPE:	OPERATING	SECURED	UNSECURED	TYPE:	OPERATING	SECURED	UNSECURED
PARCEL COUNT	1,228	140	1,368	PARCEL COUNT	9,794	471	10,265
LOCAL	181,101,092	11,449,127	192,550,219	LOCAL	1,337,709,384	20,193,658	1,357,903,042
UTILITY			0	UTILITY	922,885		922,885
TOTAL	181,101,092	11,449,127	192,550,219	TOTAL	1,338,632,269	20,193,658	1,358,825,927
PLUS HOX	2,408,000		2,408,000	PLUS HOX	9,189,010		9,189,010
TOTAL	183,509,092	11,449,127	194,958,219	TOTAL	1,347,821,279	20,193,658	1,368,014,937
TAX CODE: 10070 School Bond Measure A 530-283-6500 x <sup>t</sup>				TAX CODE: 10071 School Bond Measure B 530-283-6500, x			
VALUE BASE	7	Net of All		VALUE BASE	7	Net of All	
TYPE:	OPERATING	SECURED	UNSECURED	TYPE:	OPERATING	SECURED	UNSECURED
PARCEL COUNT	24,583	2,996	27,579	PARCEL COUNT	24,583	2,996	27,579
LOCAL	4,084,519,449	135,794,432	4,220,313,881	LOCAL	4,084,519,449	135,794,432	4,220,313,881
UTILITY	1,685,056		1,685,056	UTILITY	1,685,056		1,685,056
TOTAL	4,086,204,505	135,794,432	4,221,998,937	TOTAL	4,086,204,505	135,794,432	4,221,998,937
PLUS HOX	27,479,745	88,541	27,568,286	PLUS HOX	27,479,745	88,541	27,568,286
TOTAL	4,113,684,250	135,882,973	4,249,567,223	TOTAL	4,113,684,250	135,882,973	4,249,567,223

White, Julie

Re: #6  
①

From: Fung, Gordon <gordon.fung@bnymellon.com>  
Sent: Thursday, January 09, 2014 12:03 PM  
To: White, Julie  
Subject: PLUMAS2005

RESTATE PLUMAS UNIFIED SCHOOL DIST 2005 GEN OBLIG PLUMAS2005

Day	Date	Interest	Principal	Balance
1	02/01/2006	122,386.66	0.00	6,746,000.00
2	03/01/2006	160,000.00	0.00	6,746,000.00
3	02/01/2007	160,000.00	0.00	6,746,000.00
4	03/01/2007	160,000.00	0.00	6,746,000.00
5	02/01/2008	160,000.00	0.00	6,746,000.00
6	03/01/2008	160,000.00	0.00	6,746,000.00
7	02/01/2009	160,000.00	0.00	6,746,000.00
8	03/01/2009	160,000.00	265,000.00	6,481,000.00
9	02/01/2010	196,162.50	0.00	6,481,000.00
10	03/01/2010	156,162.50	205,000.00	6,195,000.00
11	02/01/2011	150,018.75	0.00	6,195,000.00
12	03/01/2011	150,018.75	300,000.00	6,095,000.00
13	02/01/2012	144,018.75	0.00	6,095,000.00
14	03/01/2012	144,018.75	320,000.00	6,075,000.00
15	02/01/2013	138,018.75	0.00	6,075,000.00
16	03/01/2013	130,018.75	315,000.00	5,210,000.00
17	02/01/2014	131,718.75	0.00	5,210,000.00
18	03/01/2014	131,718.75	315,000.00	4,925,000.00
19	02/01/2015	125,418.75	0.00	4,925,000.00
20	03/01/2015	125,418.75	330,000.00	4,595,000.00
21	02/01/2016	118,818.75	0.00	4,595,000.00
22	03/01/2016	110,818.75	360,000.00	4,235,000.00
23	02/01/2017	111,168.75	0.00	4,235,000.00
24	03/01/2017	111,168.75	380,000.00	3,855,000.00
25	02/01/2018	101,193.75	0.00	3,855,000.00
26	03/01/2018	101,193.75	865,000.00	2,980,000.00
27	02/01/2019	70,407.50	0.00	2,980,000.00
28	03/01/2019	70,407.50	325,000.00	2,055,000.00
29	02/01/2020	54,206.25	0.00	2,055,000.00
30	03/01/2020	54,206.25	1,000,000.00	1,055,000.00
31	02/01/2021	27,956.25	0.00	1,055,000.00
32	03/01/2021	27,956.25	1,085,000.00	0.00
Total:		3,926,361.66	6,746,000.00	

Gordon Fung  
Associate  
BNY Mellon Trust Company, N.A.  
100 Pine Street; Suite 3100  
San Francisco, CA 94111  
Phone: 415.263.2090  
Fax: 415.399.1647  
E-mail: gordon.fung@bnymellon.com

From: Fung, Gordon  
Sent: Thursday, January 09, 2014 12:01 PM  
To: 'White, Julie'  
Subject: PLUMAS2002

720207AX0	08/01/2014	0.000000	\$100,000.00	01/08/2014
720207AY7	09/01/2016	0.000000	\$420,000.00	01/08/2014

(2)

*Exhibit A*

## Semi-Annual Debt Service Payment Schedule

Phinas Unified School District  
2016 General Obligation Refunding Bonds

Period Ending	Principal	Interest	Debt Service
2/1/2017	—	\$ 19,618.20	\$ 19,618.20
8/1/2017	\$ 141,000.00	43,064.35	184,064.35
2/1/2018		42,324.10	42,324.10
8/1/2018	28,000.00	42,324.10	70,324.10
2/1/2019		42,154.70	42,154.70
8/1/2019	28,000.00	42,154.70	70,154.70
2/1/2020		41,964.30	41,964.30
8/1/2020	29,000.00	41,964.30	70,964.30
2/1/2021		41,745.35	41,745.35
8/1/2021	29,000.00	41,745.35	70,745.35
2/1/2022		41,509.00	41,509.00
8/1/2022	740,000.00	41,509.00	781,509.00
2/1/2023		35,071.00	35,071.00
8/1/2023	757,000.00	35,071.00	792,071.00
2/1/2024		27,879.50	27,879.50
8/1/2024	809,000.00	27,879.50	836,879.50
2/1/2025		19,385.00	19,385.00
8/1/2025	830,000.00	19,385.00	849,385.00
2/1/2026		10,089.00	10,089.00
8/1/2026	855,000.00	10,089.00	865,089.00
	<b>\$4,246,000.00</b>	<b>\$666,926.45</b>	<b>\$4,912,926.45</b>

(3)

*Exhibit A*

**Semi-Annual Debt Service Payment Schedule**

<b>Period Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Annual Debt Service</b>
2/1/2018		\$ 186,338.75	\$ 186,338.75	
8/1/2018	\$1,670,000	143,337.50	1,813,337.50	\$ 1,999,676.25
2/1/2019		126,637.50	126,637.50	
8/1/2019	1,835,000	126,637.50	1,961,637.50	2,088,275.00
2/1/2020		108,287.50	108,287.50	
8/1/2020	75,000	108,287.50	183,287.50	291,575.00
2/1/2021		107,537.50	107,537.50	
8/1/2021	80,000	107,537.50	187,537.50	295,075.00
2/1/2022		106,737.50	106,737.50	
8/1/2022	85,000	106,737.50	191,737.50	298,475.00
2/1/2023		105,887.50	105,887.50	
8/1/2023	95,000	105,887.50	200,887.50	306,775.00
2/1/2024		104,937.50	104,937.50	
8/1/2024	105,000	104,937.50	209,937.50	314,875.00
2/1/2025		103,887.50	103,887.50	
8/1/2025	110,000	103,887.50	213,887.50	317,775.00
2/1/2026		102,787.50	102,787.50	
8/1/2026	120,000	102,787.50	222,787.50	325,575.00
2/1/2027		100,987.50	100,987.50	
8/1/2027	130,000	100,987.50	230,987.50	331,975.00
2/1/2028		99,037.50	99,037.50	
8/1/2028	140,000	99,037.50	239,037.50	338,075.00
2/1/2029		96,937.50	96,937.50	
8/1/2029	150,000	96,937.50	246,937.50	343,875.00
2/1/2030		94,687.50	94,687.50	
8/1/2030	160,000	94,687.50	254,687.50	349,375.00
2/1/2031		92,287.50	92,287.50	
8/1/2031	175,000	92,287.50	267,287.50	359,575.00
2/1/2032		89,662.50	89,662.50	
8/1/2032	185,000	89,662.50	274,662.50	364,325.00
2/1/2033		86,771.88	86,771.88	
8/1/2033	200,000	86,771.88	286,771.88	373,543.76
2/1/2034		83,646.88	83,646.88	
8/1/2034	210,000	83,646.88	293,646.88	377,293.76
2/1/2035		80,234.38	80,234.38	
8/1/2035	225,000	80,234.38	305,234.38	385,468.76
2/1/2036		76,578.13	76,578.13	

SC085139

A-1

County Receipt of Debt Service Schedule

Phumas Unified School District

General Obligation Bonds, Election of 2016, Series A

(4)

*Exhibit A*

## Semi-Annual Debt Service Payment Schedule

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
8/1/2019	--	\$ 443,912.78	\$ 443,912.78	\$ 443,912.78
2/1/2020	--	<u>496,300.00</u>	<u>496,300.00</u>	
8/1/2020	\$ 1,370,000	<u>496,300.00</u>	<u>1,866,300.00</u>	<u>2,362,600.00</u>
2/1/2021		<u>468,900.00</u>	<u>468,900.00</u>	
8/1/2021	970,000	<u>468,900.00</u>	<u>1,438,900.00</u>	<u>1,907,800.00</u>
2/1/2022		<u>449,500.00</u>	<u>449,500.00</u>	
8/1/2022	175,000	<u>449,500.00</u>	<u>624,500.00</u>	<u>1,074,000.00</u>
2/1/2023		<u>445,125.00</u>	<u>445,125.00</u>	
8/1/2023	205,000	<u>445,125.00</u>	<u>650,125.00</u>	<u>1,095,250.00</u>
2/1/2024		<u>440,000.00</u>	<u>440,000.00</u>	
8/1/2024	235,000	<u>440,000.00</u>	<u>675,000.00</u>	<u>1,115,000.00</u>
2/1/2025		<u>434,125.00</u>	<u>434,125.00</u>	
8/1/2025	270,000	<u>434,125.00</u>	<u>704,125.00</u>	<u>1,138,250.00</u>
2/1/2026		<u>427,375.00</u>	<u>427,375.00</u>	
8/1/2026	305,000	<u>427,375.00</u>	<u>732,375.00</u>	<u>1,159,750.00</u>
2/1/2027		<u>419,750.00</u>	<u>419,750.00</u>	
8/1/2027	340,000	<u>419,750.00</u>	<u>759,750.00</u>	<u>1,179,500.00</u>
2/1/2028		<u>411,250.00</u>	<u>411,250.00</u>	
8/1/2028	380,000	<u>411,250.00</u>	<u>791,250.00</u>	<u>1,202,500.00</u>
2/1/2029		<u>401,750.00</u>	<u>401,750.00</u>	
8/1/2029	425,000	<u>401,750.00</u>	<u>826,750.00</u>	<u>1,228,500.00</u>
2/1/2030		<u>391,125.00</u>	<u>391,125.00</u>	
8/1/2030	470,000	<u>391,125.00</u>	<u>861,125.00</u>	<u>1,252,250.00</u>
2/1/2031		<u>379,375.00</u>	<u>379,375.00</u>	
8/1/2031	515,000	<u>379,375.00</u>	<u>894,375.00</u>	<u>1,273,750.00</u>
2/1/2032		<u>366,500.00</u>	<u>366,500.00</u>	
8/1/2032	570,000	<u>366,500.00</u>	<u>936,500.00</u>	<u>1,303,000.00</u>
2/1/2033		<u>352,250.00</u>	<u>352,250.00</u>	
8/1/2033	620,000	<u>352,250.00</u>	<u>972,250.00</u>	<u>1,324,500.00</u>
2/1/2034		<u>339,850.00</u>	<u>339,850.00</u>	
8/1/2034	675,000	<u>339,850.00</u>	<u>1,014,850.00</u>	<u>1,354,700.00</u>
2/1/2035		<u>326,350.00</u>	<u>326,350.00</u>	
8/1/2035	725,000	<u>326,350.00</u>	<u>1,051,350.00</u>	<u>1,377,700.00</u>
2/1/2036		<u>311,850.00</u>	<u>311,850.00</u>	
8/1/2036	780,000	<u>311,850.00</u>	<u>1,091,850.00</u>	<u>1,403,700.00</u>
2/1/2037		<u>296,250.00</u>	<u>296,250.00</u>	
8/1/2037	840,000	<u>296,250.00</u>	<u>1,136,250.00</u>	<u>1,432,500.00</u>

(4)

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
2/1/2038		279,450.00	279,450.00	
8/1/2038	900,000	279,450.00	1,179,450.00	1,458,900.00
2/1/2039		261,450.00	261,450.00	
8/1/2039	970,000	261,450.00	1,231,450.00	1,492,900.00
2/1/2040		242,050.00	242,050.00	
8/1/2040	1,035,000	242,050.00	1,277,050.00	1,519,100.00
2/1/2041		221,350.00	221,350.00	
8/1/2041	1,105,000	221,350.00	1,326,350.00	1,547,700.00
2/1/2042		199,862.50	199,862.50	
8/1/2042	1,180,000	199,862.50	1,379,862.50	1,579,725.00
2/1/2043		176,912.50	176,912.50	
8/1/2043	1,260,000	176,912.50	1,436,912.50	1,613,825.00
2/1/2044		152,406.25	152,406.25	
8/1/2044	1,335,000	152,406.25	1,487,406.25	1,639,812.50
2/1/2045		126,443.75	126,443.75	
8/1/2045	1,420,000	126,443.75	1,546,443.75	1,672,887.50
2/1/2046		98,825.00	98,825.00	
8/1/2046	1,510,000	98,825.00	1,608,825.00	1,707,650.00
2/1/2047		69,450.00	69,450.00	
8/1/2047	1,600,000	69,450.00	1,669,450.00	1,738,900.00
2/1/2048		38,325.00	38,325.00	
8/1/2048	1,970,000	38,325.00	2,008,325.00	2,046,650.00
<b>Totals:</b>	<b>\$24,155,000</b>	<b>\$18,492,212.78</b>	<b>\$42,647,212.78</b>	<b>\$42,647,212.78</b>

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\$15,925,000  
PLUMAS UNIFIED SCHOOL DISTRICT  
(PLUMAS COUNTY, CALIFORNIA)  
GENERAL OBLIGATION BONDS, ELECTION OF 2016, SERIES C

**CERTIFICATE OF THE AUDITOR-CONTROLLER OF THE COUNTY  
ACKNOWLEDGING RECEIPT OF DEBT SERVICE SCHEDULE**

Dated: March 18, 2021

IT IS HEREBY CERTIFIED by the County of Plumas, a county and political subdivision of the State of California (the "County"), as follows:

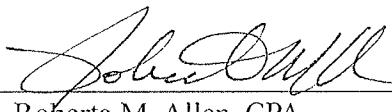
1. The undersigned, Roberta M. Allen, CPA, is the duly appointed, qualified and acting Auditor-Controller of the County, and, as such, is familiar with the facts herein certified and is authorized and qualified to certify the same;
2. Pursuant to California Education Code section 15140(c), in connection with the issuance by the Plumas Unified School District (the "District") of the \$15,925,000 aggregate principal amount of Plumas Unified School District General Obligation Bonds, Election of 2016, Series C (the "Bonds"):
  - (i) the undersigned has received a certified copy of Resolution No. 1584 adopted by the Board of Education of the District on February 10, 2021 (the "Resolution"), authorizing the issuance of the Bonds;
  - (ii) the undersigned has received the semi-annual debt service payment schedule for said Bonds, prepared by the District or its agents, attached as *Exhibit A* hereto; and
  - (iii) a copy of the semi-annual debt service schedule for said Bonds and the Resolution have been provided to the Treasurer-Tax Collector of the County; and

3. The undersigned further certifies that receipt of the above-described documents on this date provides the Auditor-Controller sufficient time in which to prepare the calculations of the *ad valorem* property tax rates for payment of the Bonds (as required by California Government Code section 29103) for fiscal year 2021-22, and to permit the Board of Supervisors of the County to take action establishing such tax rates for said year, and establishing any necessary funds or accounts for the Bonds.

*[Signature appears on following page]*

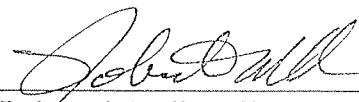
IN WITNESS WHEREOF, the undersigned has executed this Certificate of the Auditor-Controller of the County Acknowledging Receipt of Debt Service Schedule as of the date first set forth above.

COUNTY OF PLUMAS

By:  3/16/2021  
Roberta M. Allen, CPA,  
Auditor-Controller

IN WITNESS WHEREOF, the undersigned has executed this Certificate of the Auditor-Controller of the County Acknowledging Receipt of Debt Service Schedule as of the date first set forth above.

COUNTY OF PLUMAS

By:  3/16/2021  
Roberta M. Allen, CPA,  
Auditor-Controller

*Exhibit A*

**Semi-Annual Debt Service Payment Schedule**

<b>Period Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Annual Debt Service</b>
8/1/2021		\$166,471.67	\$166,471.67	\$166,471.67
2/1/2022		225,300.00	225,300.00	
8/1/2022	\$385,000	225,300.00	610,300.00	835,600.00
2/1/2023		221,450.00	221,450.00	
8/1/2023	390,000	221,450.00	611,450.00	832,900.00
2/1/2024		215,600.00	215,600.00	
8/1/2024	400,000	215,600.00	615,600.00	831,200.00
2/1/2025		207,600.00	207,600.00	
8/1/2025	420,000	207,600.00	627,600.00	835,200.00
2/1/2026		199,200.00	199,200.00	
8/1/2026	435,000	199,200.00	634,200.00	833,400.00
2/1/2027		190,500.00	190,500.00	
8/1/2027	450,000	190,500.00	640,500.00	831,000.00
2/1/2028		181,500.00	181,500.00	
8/1/2028	470,000	181,500.00	651,500.00	833,000.00
2/1/2029		172,100.00	172,100.00	
8/1/2029	490,000	172,100.00	662,100.00	834,200.00
2/1/2030		162,300.00	162,300.00	
8/1/2030	510,000	162,300.00	672,300.00	834,600.00
2/1/2031		152,100.00	152,100.00	
8/1/2031	530,000	152,100.00	682,100.00	834,200.00
2/1/2032		141,500.00	141,500.00	
8/1/2032	550,000	141,500.00	691,500.00	833,000.00
2/1/2033		136,000.00	136,000.00	
8/1/2033	560,000	136,000.00	696,000.00	832,000.00
2/1/2034		130,400.00	130,400.00	
8/1/2034	575,000	130,400.00	705,400.00	835,800.00
2/1/2035		124,650.00	124,650.00	
8/1/2035	585,000	124,650.00	709,650.00	834,300.00
2/1/2036		112,950.00	112,950.00	
8/1/2036	605,000	112,950.00	717,950.00	830,900.00
2/1/2037		105,387.50	105,387.50	
8/1/2037	620,000	105,387.50	725,387.50	830,775.00
2/1/2038		97,637.50	97,637.50	
8/1/2038	640,000	97,637.50	737,637.50	835,275.00
2/1/2039		89,637.50	89,637.50	
8/1/2039	655,000	89,637.50	744,637.50	834,275.00

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
2/1/2040		\$81,450.00	\$81,450.00	
8/1/2040	\$670,000	81,450.00	751,450.00	\$832,900.00
2/1/2041		73,493.75	73,493.75	
8/1/2041	685,000	73,493.75	758,493.75	831,987.50
2/1/2042		65,359.38	65,359.38	
8/1/2042	705,000	65,359.38	770,359.38	835,718.76
2/1/2043		56,987.50	56,987.50	
8/1/2043	720,000	56,987.50	776,987.50	833,975.00
2/1/2044		48,437.50	48,437.50	
8/1/2044	735,000	48,437.50	783,437.50	831,875.00
2/1/2045		39,250.00	39,250.00	
8/1/2045	755,000	39,250.00	794,250.00	833,500.00
2/1/2046		29,812.50	29,812.50	
8/1/2046	775,000	29,812.50	804,812.50	834,625.00
2/1/2047		20,125.00	20,125.00	
8/1/2047	795,000	20,125.00	815,125.00	835,250.00
2/1/2048		10,187.50	10,187.50	
8/1/2048	815,000	10,187.50	825,187.50	835,375.00
<b>Totals:</b>	<b>\$15,925,000</b>	<b>\$6,748,302.93</b>	<b>\$22,673,302.93</b>	<b>\$22,673,302.93</b>



PLUMAS COUNTY  
**SCHOOL BOND PAY**  
 LOAN # BNYLOANS/PLU  
 LOAN # BNYLOANS/PLU  
 Capital Appreciation Boi  
 FUND 8006 | DEPT 2520  
 3029

2016 General  
 Obligation Bonds  
 Measure B Aug 21  
 Series C

FY	Pmt Date	Debt Sv			8006 PL
		6	Total	Requirement	
2009-10			\$ 1,057,850.00		
2010-11			\$ 1,085,118.75		
2011-12			\$ 1,104,243.75		
2012-13			\$ 1,125,837.50		
2013-14			\$ 1,140,387.50		
2014-15			\$ 1,175,887.50		
2015-16			\$ 1,197,987.50		
2016-17			\$ 1,136,480.70		
2017-18	8/1/2017		\$ 1,125,233.10		
2017-18	2/1/2018		\$ 329,856.60		
2018-19	8/1/2018		\$ 2,849,835.35	\$ 3,179,711.95	
2018-19	2/1/2019		\$ 247,219.70	\$ 3,097,135.05	
2019-20	8/1/2019		\$ 3,479,492.48	\$ 3,726,472.18	
2019-20	2/1/2020		\$ 700,758.05	\$ 4,179,950.53	
2020-21	8/1/2020		\$ 3,174,758.05	\$ 3,875,516.10	
2021-22	8/1/2021		\$ 646,139.10	\$ 3,820,897.15	
2021-22	8/1/2021		\$ 166,471.67	\$ 2,956,610.77	\$ 3,602,749.87
2022-23	2/1/2022		\$ 823,046.50	\$ 3,779,657.27	
2022-23	8/1/2022		\$ 835,600.00	\$ 2,208,046.50	\$ 3,031,093.00
2023-24	2/1/2023		\$ 807,533.50	\$ 3,015,580.00	
2023-24	8/1/2023		\$ 832,900.00	\$ 2,254,533.50	\$ 3,062,067.00
2024-25	2/1/2024		\$ 788,417.00	\$ 3,042,950.50	
2024-25	8/1/2024		\$ 831,200.00	\$ 2,337,417.00	\$ 3,125,834.00
2025-26	2/1/2025		\$ 764,997.50	\$ 3,102,414.50	
2025-26	8/1/2025		\$ 835,200.00	\$ 2,394,997.50	\$ 3,159,995.00
2026-27	2/1/2026		\$ 739,451.50	\$ 3,134,449.00	
2026-27	8/1/2026		\$ 833,400.00	\$ 2,454,451.50	\$ 3,193,903.00
2027-28	2/1/2027		\$ 711,237.50	\$ 3,165,689.00	
2027-28	8/1/2027		\$ 831,000.00	\$ 1,631,237.50	\$ 2,342,475.00
2028-29	2/1/2028		\$ 691,787.50	\$ 2,323,025.00	
2028-29	8/1/2028		\$ 833,000.00	\$ 1,681,787.50	\$ 2,373,575.00
2029-30	2/1/2029		\$ 670,787.50	\$ 2,352,575.00	
2029-30	8/1/2029		\$ 834,200.00	\$ 1,735,787.50	\$ 2,406,575.00
2030-31	2/1/2030		\$ 648,112.50	\$ 2,383,900.00	
2030-31	8/1/2030		\$ 834,600.00	\$ 1,788,112.50	\$ 2,436,225.00

**PLUMAS COUNTY**  
**SCHOOL BOND PAY**  
 LOAN # BNYLOANS/PLU  
 LOAN # BNYLOANS/PLU  
 Capital Appreciation Boi  
 FUND 8006 | DEPT 2520

JSD 2016 Refunding				3029 PUSD 2016A GO Series A				3029 PUSD 2016B GO Feb19 Series B				3029 PUSD 2016B GO Aug21 Series C				
FY	Pmt Date	POSTED	AMOUNT PAID	TRANS #	POSTED	AMOUNT PAID	TRANS #	POSTED	AMOUNT PAID	TRANS #	POSTED	AMOUNT PAID	TRANS #	POSTED	AMOUNT PAID	S/B ZERO
2009-10																\$ 0.00
2010-11																\$ 0.00
2011-12																\$ 0.00
2012-13																\$ 0.00
2013-14																\$ 43,17
2014-15																\$ 0.00
2015-16																\$ 0.00
2016-17	01/24/17	\$ 19,618.21														\$ (0.01)
2017-18	07/25/17	\$ 184,064.35														\$ 0.00
2017-18	01/26/18	\$ 42,324.10	ET244		1/29/2018	\$ 186,338.75										\$ 0.00
2018-19	07/10/18	\$ 70,324.10	ET14		7/16/2018	\$ 1,813,337.51										\$ (0.01)
2018-19	2/1/2019	\$ 42,154.70	ET230		12/28/2018	\$ 126,637.51										\$ (0.01)
2019-20	8/17/19	\$ 70,154.70	ET30/Gen1655		7/17/2019	\$ 1,961,637.51										\$ 0.01
2019-20	01/31/20	\$ 41,964.30	ET316/Gen3138		1/31/2020	\$ 108,287.51	ET319/Gen3141		1/20/2020	\$ 496,300.00						\$ (0.01)
2020-21	07/23/20	\$ 70,964.30	ET314/Gen1535		7/30/2020	\$ 183,287.51	ET33/Gen1571		7/20/2020	\$ 1,856,300.00						\$ (0.01)
2021-22	01/26/21	\$ 107,537.50	ET1279/Gen1944		1/26/2021	\$ 69,701.60										\$ 0.00
2021-22	07/23/21	\$ 1,092,956.25	ET26/1390		7/23/2021	\$ 187,537.51	ET271391		7/23/2021	\$ 1,438,900.00	ET26 1390		7/23/2021	\$ 166,471.67		\$ (0.01)
2022-23	8/1/2022															\$ 823,046.50
2022-23	2/1/2023															\$ 2,208,046.50
2023-24	8/1/2023															\$ 807,533.50
2024-25	2/1/2024															\$ 2,254,533.50
2024-25	8/1/2024															\$ 788,417.00
2025-26	2/1/2025															\$ 2,337,417.00
2025-26	8/1/2025															\$ 764,997.50
2026-27	2/1/2026															\$ 2,394,997.50
2026-27	8/1/2026															\$ 739,451.50
2027-28	2/1/2027															\$ 2,454,451.50
2027-28	8/1/2027															\$ 1,631,237.50
2028-29	2/1/2028															\$ 1,681,787.50
2028-29	8/1/2028															\$ 1,735,787.50
2029-30	2/1/2029															\$ 1,788,112.50
2030-31	8/1/2030															